

Fenton Fire Protection District

Financial Statements
~
March 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 March 31, 2019, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2019. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

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

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

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

April 14, 2019

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

MARCH 31, 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				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$196,267)	1%	\$76,913	(\$89,219)	\$31,955	(\$107,048)
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		MARCH 31, 2019		PAGE 3
ACTUAL 2019 - COMPARED TO 2019 BUDGET	MARCH 31, 2019	2019	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,891,324	\$13,042,785	(\$7,151,461)	45.17%
Building and other permits	47,709	110,000	(62,291)	43.37%
Ambulance fees, net	164,723	725,000	(560,277)	22.72%
Interest	66,754	100,000	(33,246)	66.75%
Miscellaneous revenue	758	8,500	(7,742)	8.92%
Rental income	4,350	8,700	(4,350)	50.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,175,618	\$13,994,985	(\$7,819,367)	44.13%
EXPENDITURES				
Bank service charges	\$304	\$2,500	(\$2,196)	12.16%
Building maintenance	11,943	67,398	(55,455)	17.72%
Depreciated assets - capital assets	243,295	244,000	(705)	99.71%
Doctors fees & medical exams	1,110	25,000	(23,890)	4.44%
Dues and subscriptions	3,239	21,363	(18,124)	15.16%
Election expenses	20	15,000	(14,980)	0.13%
Equipment maintenance & expensed	44,413	196,775	(152,362)	22.57%
Equipment purchases and replacement	3,831	0	3,831	
Gasoline and oil	13,248	60,500	(47,252)	21.90%
Insurance - employee - medical & dental	413,571	1,894,826	(1,481,255)	21.83%
Insurance - general	12,694	385,500	(372,806)	3.29%
Mortgage interest payments/expense	126	5,600	(5,474)	2.25%
Miscellaneous expenses	2,589	13,250	(10,661)	19.54%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	4,536	32,950	(28,414)	13.77%
Payroll taxes	114,630	500,000	(385,370)	22.93%
Professional fees & services	29,893	224,000	(194,107)	13.35%
Rental Management Fee/repairs	529	3,500	(2,971)	15.11%
Salaries	1,509,332	6,729,403	(5,220,071)	22.43%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	4,979	17,000	(12,021)	29.29%
Training and education	24,288	103,330	(79,042)	23.51%
Uniforms	35,696	162,350	(126,654)	21.99%
Utilities	13,435	55,500	(42,065)	24.21%
Vehicle maintenance & repairs	36,982	122,025	(85,043)	30.31%
Work Comp Claims	503	5,000	(4,497)	10.06%
TOTAL EXPENDITURES	\$2,525,186	\$10,886,770	(\$8,361,584)	23.19%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,650,432	\$3,108,215	\$542,217	117.44%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,650,432	\$3,108,215	\$542,217	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			MARCH 31, 2019	PAGE 4
ACTUAL 2019 - COMPARED TO ACTUAL 2018		ACTUAL	ACTUAL	
	2019	2018	2019 - 2018 \$ OVER (UNDER)	2019 - 2018 % OVER (UNDER)
REVENUES				
Tax collections	\$5,891,324	\$5,249,202	\$642,122 ✓	12.23%
Building and other permits	47,709	37,951	9,758 ✓	25.71%
Ambulance fees, net	164,723	183,402	(18,679) ✓	-10.18%
Interest	66,754	15,798	50,956 ✓	322.55%
Miscellaneous revenue	758	3,366	(2,608)	-77.48%
Rental income	4,350	4,350	0	0.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,175,618	\$5,494,069	\$681,549 ✓	12.41%
EXPENDITURES				
Bank service charges	\$304	\$331	(\$27)	-8.16%
Building maintenance	11,943	12,409	(466) ✓	-3.76%
Depreciated assets - capital assets	243,295	289,012	(45,717) ✓	-15.82%
Doctors fees & medical exams	1,110	880	230	26.14%
Dues and subscriptions	3,239	1,824	1,415 ✓	77.58%
Election expenses	20	23,757	(23,737) ✓	-99.92%
Equipment maintenance & expensed	44,413	34,171	10,242 ✓	29.97%
Equipment purchases and replacement	3,831	2,572	1,259	48.95%
Gasoline and oil	13,248	14,650	(1,402) ✓	-9.57%
Insurance - employee - medical & dental	413,571	373,318	40,253 ✓	10.78%
Insurance - general	12,694	56,723	(44,029) ✓	-77.62%
Mortgage interest payments/expense	126	1,354	(1,228)	-90.69%
Miscellaneous expenses	2,589	2,031	558	27.47%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	4,536	10,257	(5,721)	-55.78%
Payroll taxes	114,630	105,998	8,632 ✓	8.14%
Professional fees & services	29,893	48,416	(18,523) ✓	-38.26%
Rental Management Fee/repairs	529	348	181	52.01%
Salaries	1,459,971	1,381,002	78,969 ✓	5.72%
Salaries - OT	49,361	35,736	13,625 ✓	38.13%
Supplies - cleaning & laundry	4,979	5,189	(210)	-4.05%
Training and education	24,288	20,431	3,857	18.88%
Uniforms	35,696	38,184	(2,488)	-6.52%
Utilities	13,435	12,831	604 ✓	4.71%
Vehicle maintenance & repairs	36,982	22,088	14,894 ✓	67.43%
Work Comp Claims	503	442	61	13.80%
TOTAL EXPENDITURES	\$2,525,186	\$2,493,954	\$31,232 ✓	1.25%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,650,432	\$3,000,115	\$650,317 ✓	121.68%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,650,432	\$3,000,115	\$650,317	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			MARCH 31, 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	\$3,758,887	\$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	269,850	115,650	385,500				385,500
Mortgage interest payments/expense	3,920	1,680	5,600				5,600
Miscellaneous expenses	8,975	4,275	13,250				13,250
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	23,065	9,885	32,950				32,950
Payroll taxes	350,000	150,000	500,000				500,000
Professional fees & services	118,300	105,700	224,000				224,000
Rental Management Fee/repairs	3,500	0	3,500				3,500
Salaries	4,758,643	1,970,760	6,729,403				6,729,403
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	11,900	5,100	17,000				17,000
Training and education	59,695	43,635	103,330				103,330
Uniforms	115,145	47,205	162,350				162,350
Utilities	38,850	18,650	55,500	112,650			168,150
Vehicle maintenance & repairs	102,925	19,100	122,025				122,025
Work Comp Claims	3,500	1,500	5,000				5,000
Dispatch - CCE-911				359,000			359,000
Pension Contribution					1,498,176		1,498,176
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	\$19,611,862
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	\$19,611,862

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL	FUNDS			MARCH 31, 2019		PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$4,535,426	\$1,355,898	\$5,891,324	\$227,297	\$450,652		\$8,569,273
Building and other permits	47,709		47,709				47,709
Ambulance fees, net		164,723	164,723				164,723
Interest	50,569	16,185	66,754	2,674	2,515		71,943
Miscellaneous revenue	758	0	758		0		758
Rental income	4,350		4,350				4,350
Lease expenses - principal & interest	0		0				0
TOTAL REVENUES	\$4,636,812	\$1,536,806	\$6,175,618	\$229,971	\$453,167	\$0	\$6,858,756
EXPENDITURES							
Bank service charges	\$55	\$249	\$304				\$304
Building maintenance	8,360	3,583	11,943				11,943
Depreciated assets - capital assets	243,295	0	243,295	0			243,295
Doctors fees & medical exams	777	333	1,110				1,110
Dues and subscriptions	2,282	957	3,239				3,239
Election expenses	14	6	20				20
Equipment maintenance & expensed	18,541	25,872	44,413				44,413
Equipment purchases and replacement	3,831	0	3,831			490,542	494,373
Gasoline and oil	9,274	3,974	13,248				13,248
Insurance - employee - medical & dental	288,665	124,906	413,571				413,571
Insurance - general	8,866	3,808	12,694				12,694
Mortgage interest payments/expense	0	126	126				126
Miscellaneous expenses	1,911	678	2,589				2,589
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	3,175	1,361	4,536				4,536
Payroll taxes	81,033	33,597	114,630				114,630
Professional fees & services	15,784	14,109	29,893				29,893
Rental Management Fee/repairs	529	0	529				529
Salaries	1,067,000	442,332	1,509,332				1,509,332
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	3,485	1,494	4,979				4,979
Training and education	10,516	13,772	24,288				24,288
Uniforms	24,987	10,709	35,696				35,696
Utilities	9,405	4,030	13,435	17,107			30,542
Vehicle maintenance & repairs	31,102	5,880	36,982				36,982
Work Comp Claims	352	151	503				503
Dispatch - CCE-911			0	177,755			177,755
TOTAL EXPENDITURES	\$1,833,259	\$691,927	2,525,186	\$194,862	\$0	\$490,542	\$3,210,590
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,805,553	\$844,879	\$3,650,432	\$35,109	\$453,167	(\$490,542)	\$3,648,166
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)	\$2,305,553	\$844,879	\$3,150,432	\$35,109	\$453,167	(\$490,542)	\$3,148,166

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					MARCH 31, 2019	PAGE 7
	OVER (UNDER) BUDGET						
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	(\$5,505,972)	(\$1,645,489)	(\$7,151,461)	(\$275,220)	(\$547,524)	\$0	(\$7,974,205)
Building and other permits	(62,291)	0	(62,291)	0	0	0	(62,291)
Ambulance fees, net	0	(560,277)	(560,277)	0	0	0	(560,277)
Interest	(19,431)	(13,815)	(33,246)	(5,326)	2,515	(250,000)	(286,057)
Miscellaneous revenue	(7,242)	(500)	(7,742)	0	0	(18,000,000)	(18,007,742)
Rental income	(4,350)	0	(4,350)	0	0	0	(4,350)
Financing Source - Loan Proceeds	0	0	0	0	0	0	0
TOTAL REVENUES	(\$5,599,286)	(\$2,220,081)	(\$7,819,367)	(\$280,546)	(\$545,009)	(\$18,250,000)	(\$26,894,822)
EXPENDITURES							
Bank service charges	(\$945)	(\$1,251)	(\$2,196)	\$0	\$0	\$0	(\$2,196)
Building maintenance	(38,819)	(16,636)	(55,455)	0	0	0	(55,455)
Depreciated assets - capital assets	(705)	0	(705)	0	0	(1,285,200)	(1,285,905)
Doctors fees & medical exams	(16,723)	(7,167)	(23,890)	0	0	0	(23,890)
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	(98,834)	(52,528)	(152,362)	0	0	0	(152,362)
Equipment purchases and replacement	3,831	0	3,831	0	0	490,542	494,373
Gasoline and oil	(33,076)	(14,176)	(47,252)	0	0	0	(47,252)
Insurance - employee - medical & dental	(1,037,713)	(443,542)	(1,481,255)	0	0	0	(1,481,255)
Insurance - general	(260,964)	(111,842)	(372,806)	0	0	0	(372,806)
Mortgage interest payments/expense	(3,920)	(1,554)	(5,474)	0	0	0	(5,474)
Miscellaneous expenses	(7,064)	(3,597)	(10,661)	0	0	0	(10,661)
Lease expenses - principal & interest	0	0	0	0	0	0	0
Office supplies and expenses	(19,890)	(8,524)	(28,414)	0	0	0	(28,414)
Payroll taxes	(268,967)	(116,403)	(385,370)	0	0	0	(385,370)
Professional fees & services	(102,516)	(91,591)	(194,107)	0	0	0	(194,107)
Rental Management Fee/repairs	(2,971)	0	(2,971)	0	0	0	(2,971)
Salaries	(3,691,643)	(1,528,428)	(5,220,071)	0	0	0	(5,220,071)
Salaries - OT	0	0	0	0	0	0	0
Supplies - cleaning & laundry	(8,415)	(3,606)	(12,021)	0	0	0	(12,021)
Training and education	(49,179)	(29,863)	(79,042)	0	0	0	(79,042)
Uniforms	(90,158)	(36,496)	(126,654)	0	0	0	(126,654)
Utilities	(29,446)	(12,620)	(42,065)	(95,543)	0	0	(137,608)
Vehicle maintenance & repairs	(71,823)	(13,220)	(85,043)	0	0	0	(85,043)
Work Comp Claims	(3,148)	(1,349)	(4,497)	0	0	0	(4,497)
Dispatch - CCE-911	0	0	0	(181,245)	0	0	(181,245)
TOTAL EXPENDITURES	(\$5,858,060)	(\$2,503,524)	(\$8,361,584)	(\$276,788)	\$0	(\$794,658)	(\$9,433,030)
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$258,774	\$283,443	\$542,217	(\$3,758)	(\$545,009)	(\$17,455,342)	(\$17,461,892)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS						
	PERCENT OF BUDGET USED					MARCH 31, 2019	PAGE 8
			GENERAL +				
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	45.17%	✓ 45.18%	45.17%	✓ 45.23%	45.16%		45.17%
Building and other permits	43.37%	✓	43.37%	✓			43.37%
Ambulance fees, net		22.72%	22.72%				22.72%
Interest	72.24%	53.95%	66.75%	33.43%			20.10%
Miscellaneous revenue	9.48%	0.00%	8.92%				0.00%
Rental income	50.00%		50.00%				50.00%
Financing Source - Loan Proceeds							
TOTAL REVENUES	45.31%	40.91%	44.13%	45.05%	45.40%		20.32%
EXPENDITURES							
Bank service charges	5.50%		12.16%				12.16%
Building maintenance	17.72%	✓ 17.72%	17.72%	✓			17.72%
Depreciated assets - capital assets	99.71%	✓	99.71%	✓			15.91%
Doctors fees & medical exams	4.44%	4.44%	4.44%				4.44%
Dues and subscriptions	14.47%	17.11%	15.16%				15.16%
Election expenses	0.13%	0.13%	0.13%				0.13%
Equipment maintenance & expensed	15.66%	33.00%	✓ 22.57%				22.57%
Equipment purchases and replacement							
Gasoline and oil	21.90%	21.90%	21.90%				21.90%
Insurance - employee - medical & dental	21.76%	21.97%	21.83%				21.83%
Insurance - general	3.29%	3.29%	3.29%				3.29%
Mortgage interest payments/expense	0.00%	7.50%	2.25%				2.25%
Miscellaneous expenses	21.29%	15.88%	19.54%				19.54%
Lease expenses - principal & interest							
Office supplies and expenses	13.77%	13.77%	13.77%				13.77%
Payroll taxes	23.15%	22.40%	22.93%				22.93%
Professional fees & services	13.34%	13.35%	13.35%				13.35%
Rental Management Fee/repairs	15.11%		15.11%				15.11%
Salaries	22.42%	22.44%	22.43%				22.43%
Salaries - OT							
Supplies - cleaning & laundry	29.29%	✓ 29.29%	✓ 29.29%	✓			29.29%
Training and education	17.62%	31.56%	23.51%				23.51%
Uniforms	21.70%	22.69%	21.99%				21.99%
Utilities	24.21%	✓ 24.20%	✓ 24.21%	✓ 15.19%			18.16%
Vehicle maintenance & repairs	30.22%	✓ 30.79%	✓ 30.31%	✓			30.31%
Work Comp Claims	10.06%	10.07%	10.06%				10.06%
Dispatch - CCE-911				49.51%	✓		49.51%
TOTAL EXPENDITURES	23.84%	✓ 21.65%	✓ 23.19%	✓ 41.31%	0.00%		22.70%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)							

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			MARCH 31, 2019	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,535,426	\$10,041,398	(\$5,505,972)	45.17%
Building and other permits	47,709	110,000	(62,291)	43.37%
Interest	50,569	70,000	(19,431)	72.24%
Miscellaneous revenue	758	8,000	(7,242)	9.48%
Rental income	4,350	8,700	(4,350)	50.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,638,812	\$10,238,098	(\$5,599,286)	45.31%
EXPENDITURES				
Bank service charges	\$55	\$1,000	(\$945)	5.50%
Building maintenance	8,360	47,179	(38,819)	17.72%
Depreciated assets - capital assets	243,295	244,000	(705)	99.71%
Doctors fees & medical exams	777	17,500	(16,723)	4.44%
Dues and subscriptions	2,282	15,769	(13,487)	14.47%
Election expenses	14	10,500	(10,486)	0.13%
Equipment maintenance & expensed	18,541	118,375	(99,834)	15.66%
Equipment purchases and replacement	3,831	0	3,831	
Gasoline and oil	9,274	42,350	(33,076)	21.90%
Insurance - employee - medical & dental	288,665	1,326,378	(1,037,713)	21.76%
Insurance - general	8,886	269,850	(260,964)	3.29%
Mortgage interest payments/expense	0	3,920	(3,920)	0.00%
Miscellaneous expenses	1,911	8,975	(7,064)	21.29%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	3,175	23,065	(19,890)	13.77%
Payroll taxes	81,033	350,000	(268,967)	23.15%
Professional fees & services	15,784	118,300	(102,516)	13.34%
Rental Management Fee/repairs	529	3,500	(2,971)	15.11%
Salaries	1,067,000	4,758,643	(3,691,643)	22.42%
Salaries - OT		0	0	
Supplies - cleaning & laundry	3,485	11,900	(8,415)	29.29%
Training and education	10,516	59,695	(49,179)	17.62%
Uniforms	24,987	115,145	(90,158)	21.70%
Utilities	9,405	38,850	(29,445)	24.21%
Vehicle maintenance & repairs	31,102	102,925	(71,823)	30.22%
Work Comp Claims	352	3,500	(3,148)	10.06%
TOTAL EXPENDITURES	\$1,833,259	\$7,691,319	(\$5,858,060)	23.84%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,805,553	\$2,546,779	258,774	110.16%
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)	\$2,305,553	\$2,046,779	\$258,774	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			MARCH 31, 2019	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,355,898	\$3,001,387	(\$1,645,489)	45.18%
Ambulance fees, net	164,723	725,000	(560,277)	22.72%
Interest	16,185	30,000	(13,815)	53.95%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,536,806	\$3,756,887	(\$2,220,081)	40.91%
EXPENDITURES				
Bank service charges	\$249	\$1,500	(\$1,251)	16.60%
Building maintenance	3,583	20,219	(16,636)	17.72%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	333	7,500	(7,167)	4.44%
Dues and subscriptions	957	5,594	(4,637)	17.11%
Election expenses	6	4,500	(4,494)	0.13%
Equipment maintenance & expensed	25,872	78,400	(52,528)	33.00%
Equipment purchases and replacement		0	0	
Gasoline and oil	3,974	18,150	(14,176)	21.90%
Insurance - employee - medical & dental	124,906	568,448	(443,542)	21.97%
Insurance - general	3,808	115,650	(111,842)	3.29%
Mortgage interest payments/expense	126	1,680	(1,554)	7.50%
Miscellaneous expenses	678	4,275	(3,597)	15.86%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	1,361	9,885	(8,524)	13.77%
Payroll taxes	33,597	150,000	(116,403)	22.40%
Professional fees & services	14,109	105,700	(91,591)	13.35%
Rental Management Fee/repairs		0	0	
Salaries	442,332	1,970,760	(1,528,428)	22.44%
Salaries - OT		0	0	
Supplies - cleaning & laundry	1,494	5,100	(3,606)	29.29%
Training and education	13,772	43,635	(29,863)	31.56%
Uniforms	10,709	47,205	(36,496)	22.69%
Utilities	4,030	16,650	(12,620)	24.20%
Vehicle maintenance & repairs	5,880	19,100	(13,220)	30.79%
Work Comp Claims	151	1,500	(1,349)	10.07%
TOTAL EXPENDITURES	\$691,927	\$3,195,451	(\$2,503,524)	21.65%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$844,879	\$561,436	\$283,443	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$844,879	\$561,436	\$283,443	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			MARCH 31, 2019	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$450,652	\$998,176	(\$547,524)	45.15%
Interest	2,515		2,515	
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$453,167	\$998,176	(\$545,009)	45.40%
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)	(\$847,180)	(\$500,000)	(\$347,180)	
TRANSFER FROM GENERAL FUND	\$500,000	\$500,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$347,180)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			MARCH 31, 2019	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$227,297	\$502,517	(\$275,220)	45.23%
Interest	2,674	8,000	(5,326)	33.43%
TOTAL REVENUES	\$229,971	\$510,517	(\$280,546)	45.05%
EXPENDITURES				
Dispatching fees	\$177,755	\$359,000	(\$181,245)	49.51%
Telephone	17,107	112,650	(95,543)	15.19%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$194,862	\$471,650	(\$276,788)	41.31%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$35,109	\$38,867	(\$3,758)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$35,109	\$38,867	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			MARCH 31, 2019	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$20,527,030	\$18,000,000	\$2,527,030	114.04%
Interest	31,398	250,000	(\$218,602)	12.56%
TOTAL REVENUES	\$20,558,428	\$18,250,000	\$2,308,428	112.65%
EXPENDITURES				
Depreciated Assets	\$490,542	\$1,285,200	(\$794,658)	38.17%
Equipment Purchased/Improvements			0	
Professional Fees			0	
Building Improvements			0	
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$490,542	\$1,285,200	(\$794,658)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$20,067,886	\$16,964,800	\$3,103,086	
USE OF DISTRICT RESERVES/TRANSFERS	\$0		\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$20,067,886	\$16,964,800	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MARCH 31, 2019	PAGE 14
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$4,535,426	\$4,063,691	\$471,735	✓ 11.61%
Building and other permits	47,709	37,951	9,758	✓ 25.71%
Interest	50,569	12,800	37,769	✓ 295.07%
Miscellaneous revenue	758	3,366	(2,608)	-77.48%
Rental income	4,350	4,350	0	0.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,638,812	\$4,122,158	\$516,654	✓ 12.53%
EXPENDITURES				
Bank service charges	\$55	\$99	(\$44)	-44.44%
Building maintenance	8,360	8,686	(326)	-3.75%
Depreciated assets - capital assets	243,295	274,804	(31,509)	✓ -11.47%
Doctors fees & medical exams	777	616	161	26.14%
Dues and subscriptions	2,282	1,317	965	73.27%
Election expenses	14	16,630	(16,616)	✓
Equipment maintenance & expensed	18,541	11,975	6,566	54.83%
Equipment purchases and replacement	3,831	2,426	1,405	57.91%
Gasoline and oil	9,274	10,255	(981)	-9.57%
Insurance - employee - medical & dental	288,665	260,816	27,849	✓ 10.68%
Insurance - general	8,886	39,706	(30,820)	✓ -77.62%
Mortgage interest payments/expense	0	948	(948)	-100.00%
Miscellaneous expenses	1,911	1,360	551	40.51%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	3,175	7,180	(4,005)	-55.78%
Payroll taxes	81,033	74,751	6,282	8.40%
Professional fees & services	15,784	28,512	(12,728)	✓ -44.64%
Rental Management Fee/repairs	529	348	181	✓ 52.01%
Salaries	1,032,447	974,365	58,082	✓ 5.96%
Salaries - OT	34,553	25,015	9,538	38.13%
Supplies - cleaning & laundry	3,485	3,632	(147)	-4.05%
Training and education	10,516	15,642	(5,126)	-32.77%
Uniforms	24,987	26,729	(1,742)	-6.52%
Utilities	9,405	8,983	422	4.70%
Vehicle maintenance & repairs	31,102	16,141	14,961	✓ 92.69%
Work Comp Claims	352	309	43	✓ 13.92%
TOTAL EXPENDITURES	\$1,833,259	\$1,811,245	\$22,014	✓ 1.22%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,805,553	\$2,310,913	\$494,640	✓ 21.40%
General/Ambulance/Dispatch/Pension OH Transfer	(\$500,000)	(\$500,000)	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,305,553	\$1,810,913	\$494,640	27.31%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MARCH 31, 2019	PAGE 15
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,355,898	\$1,185,511	\$170,387	✓ 14.37%
Ambulance fees, net	164,723	183,402	(18,679)	✓ -10.18%
Interest	16,185	2,998	13,187	✓ 439.86%
Miscellaneous revenue	0		0	
TOTAL REVENUES	\$1,536,806	\$1,371,911	\$164,895	✓ 12.02%
EXPENDITURES				
Bank service charges	\$249	\$232	\$17	7.33%
Building maintenance	3,583	3,723	(140)	✓ -3.76%
Depreciated assets - capital assets	0	14,208	(14,208)	✓
Doctors fees & medical exams	333	264	69	26.14%
Dues and subscriptions	957	507	450	88.76%
Election expenses	6	7,127	(7,121)	-99.92%
Equipment maintenance & expensed	25,872	22,196	3,676	16.56%
Equipment purchases and replacement	0	146	(146)	-100.00%
Gasoline and oil	3,974	4,395	(421)	-9.58%
Insurance - employee - medical & dental	124,906	112,502	12,404	✓ 11.03%
Insurance - general	3,808	17,017	(13,209)	✓ -77.62%
Mortgage interest payments/expense	126	408	(280)	-68.97%
Miscellaneous expenses	678	671	7	1.04%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	1,361	3,077	(1,716)	-55.77%
Payroll taxes	33,597	31,247	2,350	7.52%
Professional fees & services	14,109	19,904	(5,795)	-29.11%
Rental Management Fee/repairs	0		0	
Salaries	427,524	406,637	20,887	✓ 5.14%
Salaries - OT	14,808	10,721	4,087	38.12%
Supplies - cleaning & laundry	1,494	1,557	(63)	-4.05%
Training and education	13,772	4,789	8,983	187.58%
Uniforms	10,709	11,455	(746)	-6.51%
Utilities	4,030	3,848	182	4.73%
Vehicle maintenance & repairs	5,880	5,947	(67)	-1.13%
Work Comp Claims	151	133	18	13.53%
TOTAL EXPENDITURES	\$691,927	\$682,709	\$9,218	✓ 1.35%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$844,879	\$689,202	\$155,677	✓ 22.59%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$844,879	\$689,202	\$155,677	22.59%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 31, 2019	PAGE 16
CASH RESERVES AS OF	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
MARCH 31, 2019	MARCH 31, 2019	MARCH 31, 2018	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$9,024,144.00	\$4,956,253.61	\$4,067,890.39	82.08%
Reliance Bank - FSA	5,447.44	2223.25	3,224.19	
Reliance Bank - HRA	1,534.49	1334.79	199.70	
Reliance Bank - Rental Property	14,293.14	0	14,293.14	
Commerce Bank - 0239	0.00	1,535,165.62	(\$1,535,165.62)	
Commerce Bank - FSA - 3217	0.00	9,272.34	(9,272.34)	-100.00%
Commerce Bank - HRA - 0938	0.00	4,096.52	(4,096.52)	-100.00%
Commerce Bank - Rental Property	0.00	5,892.87	(5,892.87)	-100.00%
Investment account - various	1,528,626.41	1,558,542.81	(29,916.40)	-1.92%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$10,574,230.48	\$8,072,966.81	\$2,501,263.67	30.98%
AMBULANCE FUND:				
Reliance Bank - 3181	\$3,021,856.48	\$56,188.13	\$2,965,668.35	5278.10%
Meramec Valley Bank - Money Market	7,671.06		7,671.06	
Investment account	770,238.99	\$769,964.43	274.56	0.04%
Commerce Bank - 3844	\$0.00	2,395,915.58	(\$2,395,915.58)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,799,766.53	\$3,222,068.14	\$577,698.39	17.93%
TOTAL OPERATING FUND CASH BALANCES	\$14,373,997.01	\$11,295,034.95	\$3,078,962.06	27.26%

2019

Average Rate

1.017%

1.039%

1.034%

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District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.200%	0.200%	0.200%									
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	2.270%	2.270%	2.270%									
Fenton FPD	General	Reliance Bank	3207	General	2.270%	2.270%	2.270%									
Fenton FPD	Pension	Reliance Bank	2944	Pension	2.270%	2.270%	2.270%									
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	2.270%	2.270%	2.270%									
Fenton FPD	General	Reliance Bank	3371	Rental Property	2.270%	2.270%	2.270%									
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	2.270%	0.100%	0.100%									
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	2.270%	2.270%	2.270%									
Fenton FPD	Capital Projects	Reliance Bank	798	Capital Projects 2019	n/a	n/a	2.270%									

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

BauerFinancial.com Commerce Bank Reliance Bank Alliance Credit Union Academy Bank Meramec Valley Bank

Period Ending:

12/31/2018	*****	*****	*****	*****	*****
9/30/2018	*****	*****	*****	*****	*****
6/30/2018	*****	*****	*****	*****	*****
3/31/2018	*****	*****	*****	*****	*****
12/31/2017	*****	*****	*****	*****	*****
9/30/2017	**** 1/2	*****	*****	*****	*****
6/30/2017	*****	*****	*****	*****	*****
3/31/2017	*****	*****	*****	*****	*****

BankRate.com

Period Ending:

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

DepositAccounts.com

Period Ending:

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

Ratings Key:

BankRate.com

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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

FDIC 24998
Certificate # (<https://www5.fdic.gov/idasp/externalConfirmation.asp?InCert1=24998>)

Year Established 1984

Employees 4631

Primary Regulator FED

ASSETS AND LIABILITIES

Assets Q4 2018 \$25.38B
vs Q4 2017 \$24.73B

Loans Q4 2018 \$14.00B
vs Q4 2017 \$13.85B

Deposits Q4 2018 \$20.55B
vs Q4 2017 \$20.59B

Equity Capital Q4 2018 \$2.59B
vs Q4 2017 \$2.41B

Loan Loss Allowance Q4 2018 \$159.9MM
vs Q4 2017 \$159.5MM

PROFIT MARGIN

Return on Assets - YTD 1.69%

Return on Equity - YTD 17.08%

Annual Interest Income \$872.0MM

Unbacked Noncurrent Loans Q4 2018 \$27.6MM
vs Q4 2017 \$28.5MM

Real Estate Owned Q4 2018 \$5.4MM
vs Q4 2017 \$4.7MM

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 ▼ **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 Reliance Bank (MO) had \$11.09 million in non-current loans and owned real-estate with \$173.77 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.38% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	35123	Assets	Q4 2018 \$1.53B vs Q4 2017 \$1.41B
Certificate #	(https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=35123)	Loans	Q4 2018 \$1.11B vs Q4 2017 \$979.1MM
Year Established	1999	Deposits	Q4 2018 \$1.22B vs Q4 2017 \$1.10B
Employees	170	Equity Capital	Q4 2018 \$162.9MM vs Q4 2017 \$157.1MM
Primary Regulator	FDIC	Loan Loss Allowance	Q4 2018 \$10.8MM vs Q4 2017 \$11.6MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q4 2018 \$0 vs Q4 2017 \$0
Return on Assets - YTD	1.08%	Real Estate Owned	Q4 2018 \$11.1MM vs Q4 2017 \$10.5MM
Return on Equity - YTD	10.23%		
Annual Interest Income	\$52.6MM		

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 \$206.0MM

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

FDIC - 19600
Certificate (https://www5.fdic.gov/ldasp/externalConfirmation.asp?
inCert1=19600)
Year 1966
Established
Employees 525
Primary OCC
Regulator

ASSETS AND LIABILITIES

Assets	Q4 2018	\$1.46B
	vs Q4 2017	\$1.27B
Loans	Q4 2018	\$1.08B
	vs Q4 2017	\$883.9MM
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
Unbacked Noncurrent Loans	Q4 2018	\$4.7MM
	vs Q4 2017	\$9.5MM
Real Estate Owned	Q4 2018	\$94.00K
	vs Q4 2017	\$345.00K

PROFIT MARGIN

Return on Assets - YTD 1.4%
Return on Equity - YTD 8.76%
Annual Interest Income \$58.4MM

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 \$10.82 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 0.58% 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*PROFIT MARGIN*

Return on Assets - YTD 0.38%

Return on Equity - YTD 4.57%

Annual Interest Income \$4.7MM

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

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
		-
		-
		-
		-
		-
		-
		-
		-
		-
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
↑ 3	↑ 47	↑ 50
↓ -69	↓ -332	↓ -401

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

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

ASSETS

Current Assets		
Reliance Bank-General Account	\$ 9,024,144.00	
Reliance Bank-Flexible Spendin	5,447.44	
Reliance Bank-Health Reimburse	1,534.49	
Reliance Bank-Rental Property	14,293.14	
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	
Total Current Assets		18,586,282.59
Property and Equipment		
Land	621,212.74	
Building	3,960,759.11	
Vehicles	3,943,543.81	
Furniture & Fixtures	609,370.29	
Equipment	2,152,461.94	
Accum Depreciation	(6,144,910.76)	
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt	996,442.73	
Investments in P&E-Joint	(5,142,437.13)	
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u>19,582,725.32</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$ 45,753.24	
Due to Ambulance	21,668.80	
FSA Liability	(3,504.12)	
IRS Payroll Taxes W/H	3,501.54	
Rental Security Deposit	1,950.00	
Notes Payable	243,000.00	
Capital Lease Payable	333,442.73	
Capital Lease Payable #2	420,000.00	
Total Current Liabilities		1,065,812.19
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	2,825,486.19	
Total Deferred Inflows of Resources		<u>2,825,486.19</u>
Total Liabilities		3,891,298.38
Fund Balance		

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

Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	9,070,008.80	
Excess Revenue over (under) Ex	<u>2,305,553.22</u>	
Total Fund Balance		<u>15,691,426.94</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>19,582,725.32</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 141,528.48	84.58	\$ 4,535,426.09	97.77
Interest Income	16,729.12	10.00	50,569.39	1.09
Miscellaneous Revenue	150.00	0.09	757.40	0.02
Permit Revenue	7,469.00	4.46	47,709.00	1.03
Rental Income	1,450.00	0.87	4,350.00	0.09
Total Revenues	167,326.60	100.00	4,638,811.88	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	167,326.60	100.00	4,638,811.88	100.00
Expenditures				
Salaries	352,487.75	210.66	1,032,447.45	22.26
Salaries OT	19,546.55	11.68	34,552.66	0.74
Election Expenses	0.00	0.00	14.00	0.00
Payroll Taxes	27,847.63	16.64	81,032.70	1.75
Office Supplies	1,740.18	1.04	3,175.08	0.07
IT Expenses	575.50	0.34	12,039.72	0.26
Gas & Oil-Fuel	3,323.01	1.99	9,273.80	0.20
Bank Charges	6.42	0.00	55.26	0.00
Equipment Purchases	257.45	0.15	3,830.58	0.08
Dues & Subscriptions	0.00	0.00	2,282.30	0.05
Insurance - General	2,884.56	1.72	8,886.22	0.19
Insurance - Employee	96,588.43	57.72	288,664.59	6.22
Professional Fees	7,306.64	4.37	15,784.48	0.34
Building Maintenance	1,186.36	0.71	8,360.09	0.18
Equipment Maintenance	882.63	0.53	6,500.63	0.14
Vehicle Maintenance	11,410.73	6.82	31,102.10	0.67
Workers Comp Claims	352.19	0.21	352.19	0.01
Rental Management Fee	116.00	0.07	529.25	0.01
Mortgage Payments	0.00	0.00	243,295.03	5.24
Doctors Fees	297.50	0.18	777.00	0.02
Misc. Expenses	228.30	0.14	1,910.86	0.04
Training & Education	1,802.46	1.08	10,516.04	0.23
Uniforms	2,131.31	1.27	24,987.19	0.54
Supplies-Cleaning & Maint.	726.04	0.43	3,485.48	0.08
Utilities	2,848.66	1.70	9,403.96	0.20
Overhead Transfer	500,000.00	298.82	500,000.00	10.78
Total Expenditures	1,034,546.30	618.28	2,333,258.66	50.30
Excess Revenue over (under) Expenditur	\$ (867,219.70)	(518.28)	\$ 2,305,553.22	49.70

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 141,528.48	84.58	\$ 4,535,426.09	97.77
Investment Interest	0.00	0.00	1,556.62	0.03
RB-Property Rental Interest	24.52	0.01	67.32	0.00
RB Health Reimburse Interest	0.28	0.00	0.91	0.00
RB-Flexible Spending Interest	11.97	0.01	38.27	0.00
RB-General Interest	16,692.35	9.98	48,906.27	1.05
Misc Income	150.00	0.09	757.40	0.02
Permit Revenue	1,591.00	0.95	31,611.00	0.68
Building Permits	5,628.00	3.36	15,398.00	0.33
Re-Occupancy Fees	250.00	0.15	700.00	0.02
Upper End Property	1,450.00	0.87	4,350.00	0.09
Total Revenues	167,326.60	100.00	4,638,811.88	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	167,326.60	100.00	4,638,811.88	100.00
Expenditures				
Salaries-Firefighters	276,238.80	165.09	836,780.81	18.04
Salaries-Fire Chief	6,946.16	4.15	20,838.48	0.45
Salaries-Deputy Chiefs	48,886.99	29.22	112,187.01	2.42
Salaries-Admin Assistants	5,453.00	3.26	16,359.00	0.35
Salaries-Office Manager	3,796.80	2.27	11,390.40	0.25
Salaries-Fire Marshall	10,216.00	6.11	29,998.00	0.65
Salaries-Inspectors	950.00	0.57	4,893.75	0.11
Payroll Overtime-FF	19,546.55	11.68	34,552.66	0.74
St. Louis Cty Board of Electio	0.00	0.00	14.00	0.00
FICA/ Medicare	27,847.63	16.64	81,032.70	1.75
Marco	0.00	0.00	91.00	0.00
Office Source	0.00	0.00	425.71	0.01
Commerce Bank-VISA	818.80	0.49	1,120.67	0.02
MO Lawyers Media	0.00	0.00	14.62	0.00
ADP Screening Services	537.83	0.32	629.22	0.01
Rejis Commission	0.00	0.00	7.00	0.00
Copy Source	0.00	0.00	22.05	0.00
UPS	24.42	0.01	24.42	0.00
Summer One	359.13	0.21	630.83	0.01
The Emblem Authority	0.00	0.00	103.95	0.00
Speed-E-Way Printing	0.00	0.00	105.61	0.00
Image Trend	0.00	0.00	6,153.22	0.13
First Watch	575.50	0.34	1,726.50	0.04
ESO Solutions	0.00	0.00	4,160.00	0.09
Sieveking	3,323.01	1.99	9,273.80	0.20
Reliance Bank Fees	6.42	0.00	55.26	0.00
Sentinel Emergency Solutions	257.45	0.15	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 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	108.65	0.06	276.68	0.01
Lakenan	52.50	0.03	105.00	0.00

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

	Current Month		Year to Date	
Standard Insurance	2,723.41	1.63	8,504.54	0.18
Delta Dental	5,867.14	3.51	17,754.46	0.38
United Healthcare	102,571.98	61.30	312,120.42	6.73
Eyemed	365.27	0.22	1,084.57	0.02
Quality Benefits	2,780.53	1.66	5,555.29	0.12
J W Terrill	254.80	0.15	768.04	0.02
PAS	2,797.12	1.67	2,797.12	0.06
Insurance Reimbursements	(18,517.23)	(11.07)	(52,751.80)	(1.14)
Gold's Gym	468.82	0.28	1,336.49	0.03
Rognan & Associates	1,225.00	0.73	3,675.00	0.08
Spector, Wolfe, McLaughlin	2,166.50	1.29	5,871.94	0.13
Darla Sansoucie	0.00	0.00	616.00	0.01
Paylocity	415.14	0.25	1,604.73	0.03
Lockton	3,500.00	2.09	3,500.00	0.08
Aon Consulting	0.00	0.00	516.81	0.01
Blue Chip Exterminating	39.20	0.02	222.60	0.00
Buildingstars	282.80	0.17	760.90	0.02
Commerce Bank-VISA	0.00	0.00	35.54	0.00
BRDA Electric	0.00	0.00	1,277.50	0.03
STL Automatic Door	300.86	0.18	5,058.06	0.11
Pfizinger Graphics	563.50	0.34	563.50	0.01
Merlo Plumbing	0.00	0.00	244.24	0.01
Midwest Alarms	0.00	0.00	197.75	0.00
Sentinel Emergency Solutions	669.90	0.40	2,157.30	0.05
Dobbs Tire	0.00	0.00	20.92	0.00
K&K Supply	36.00	0.02	103.41	0.00
Commerce Bank-VISA	0.00	0.00	1,190.24	0.03
Banner Fire Equipment	0.00	0.00	685.11	0.01
Crest Industries	10.71	0.01	10.71	0.00
Lowe's	75.99	0.05	75.99	0.00
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	90.03	0.05	90.03	0.00
Sentinel Emergency Solutions	1,652.08	0.99	5,047.84	0.11
CIT Trucks	5,575.13	3.33	9,690.61	0.21
Kelly's Auto Repair	29.03	0.02	198.14	0.00
Don's Automotive	464.51	0.28	768.64	0.02
Purcell Tire Company	14.98	0.01	538.88	0.01
American Test Center	0.00	0.00	2,942.95	0.06
Pfizinger Graphics	0.00	0.00	619.50	0.01
Clark Power Services	0.00	0.00	6,155.54	0.13
Pro Fusion Fab	3,675.00	2.20	5,140.00	0.11
Mercy Corp Health	312.72	0.19	312.72	0.01
Commerce Bank-VISA	39.47	0.02	39.47	0.00
Rental Management Fee	116.00	0.07	529.25	0.01
Reliance Bank-Mortgage Interest	0.00	0.00	295.03	0.01
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	5.24
SSM Health	297.50	0.18	707.00	0.02
Athletico LTD	0.00	0.00	70.00	0.00
Commerce Bank-VISA	130.24	0.08	787.61	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	98.06	0.06	98.06	0.00
Jefferson Cty Fire Investigato	0.00	0.00	375.00	0.01

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

	Current Month		Year to Date	
Commerce Bank-VISA	413.51	0.25	1,576.11	0.03
Sikich	432.99	0.26	432.99	0.01
John Zelch	0.00	0.00	52.85	0.00
Lowes	107.91	0.06	107.91	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.13
Nate Miller	0.00	0.00	57.29	0.00
Ben Schwable	23.05	0.01	55.44	0.00
Rob Miller	0.00	0.00	225.20	0.00
Stephanie Spaniol	0.00	0.00	70.00	0.00
West County EMS & Fire	0.00	0.00	892.50	0.02
Jefferson Cty Fire Marshall	125.00	0.07	125.00	0.00
PAS	175.00	0.10	175.00	0.00
Trident Rescue	525.00	0.31	525.00	0.01
Leon Uniform Company	62.64	0.04	237.97	0.01
Sentinel Emergency Solutions	285.92	0.17	675.01	0.01
Leo Ellebrecht	61.60	0.04	3,995.13	0.09
Firemaster	1,312.01	0.78	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	0.36
MacQueen Emergency Group	284.54	0.17	284.54	0.01
The Emblem Authority	145.60	0.09	145.60	0.00
Uniform Reimbursements	0.00	0.00	(21.00)	0.00
Employee Uniform Reimbursement	(21.00)	(0.01)	(21.00)	0.00
Grainger	0.00	0.00	17.70	0.00
Lowes	0.00	0.00	243.76	0.01
Sam's Club	0.00	0.00	1,332.26	0.03
Commerce Bank-VISA	0.00	0.00	199.54	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	304.17	0.18	682.45	0.01
K&K Supply	36.50	0.02	36.50	0.00
United Laboratories	385.37	0.23	385.37	0.01
Missouri-American Water	119.29	0.07	277.04	0.01
Laclede Gas Company	1,249.63	0.75	3,809.80	0.08
AmerenUE	1,248.79	0.75	3,981.16	0.09
MSD	0.00	0.00	694.55	0.01
Aspen Waste Systems	230.95	0.14	641.41	0.01
Overhead Transfer	500,000.00	298.82	500,000.00	10.78
Total Expenditures	1,034,546.30	618.28	2,333,258.66	50.30
Excess Revenue over (under) Expenditur	\$ (867,219.70)	(518.28)	\$ 2,305,553.22	49.70

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 141,528.48	\$ 71,166.91	\$ 4,535,426.09	\$ 4,063,690.89
Interest Income	16,729.12	10,494.18	50,569.39	12,799.95
Miscellaneous Revenue	150.00	237.84	757.40	865.98
Permit Revenue	7,469.00	9,986.00	47,709.00	37,951.00
Rental Income	1,450.00	1,450.00	4,350.00	4,350.00
Sale of Fixed Assets	0.00	0.00	0.00	2,500.00
Total Revenues	167,326.60	93,334.93	4,638,811.88	4,122,157.82
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	167,326.60	93,334.93	4,638,811.88	4,122,157.82
Expenditures				
Salaries	352,487.75	338,349.71	1,032,447.45	974,364.89
Salaries OT	19,546.55	11,070.73	34,552.66	25,014.89
Election Expenses	0.00	16,629.57	14.00	16,629.57
Depreciated Assets	0.00	489.00	0.00	274,804.48
Payroll Taxes	27,847.63	26,166.58	81,032.70	74,751.49
Office Supplies	1,740.18	1,259.52	3,175.08	7,180.18
IT Expenses	575.50	1,439.35	12,039.72	7,988.85
Gas & Oil-Fuel	3,323.01	2,884.90	9,273.80	10,255.41
Bank Charges	6.42	93.00	55.26	99.00
Equipment Purchases	257.45	0.00	3,830.58	2,425.69
Dues & Subscriptions	0.00	0.00	2,282.30	1,317.30
Insurance - General	2,884.56	2,993.73	8,886.22	39,706.49
Insurance - Employee	96,588.43	87,016.96	288,664.59	260,816.10
Professional Fees	7,306.64	12,560.13	15,784.48	28,511.91
Building Maintenance	1,186.36	1,844.32	8,360.09	8,686.28
Equipment Maintenance	882.63	2,474.39	6,500.63	3,985.92
Vehicle Maintenance	11,410.73	4,866.44	31,102.10	16,141.08
Workers Comp Claims	352.19	0.00	352.19	309.40
Rental Management Fee	116.00	116.00	529.25	348.00
Mortgage Payments	0.00	295.03	243,295.03	948.29
Doctors Fees	297.50	0.00	777.00	616.00
Misc. Expenses	228.30	701.18	1,910.86	1,360.23
Training & Education	1,802.46	3,920.72	10,516.04	15,641.81
Uniforms	2,131.31	49.00	24,987.19	26,729.36
Supplies-Cleaning & Maint.	726.04	283.96	3,485.48	3,631.91
Utilities	2,848.66	2,625.05	9,403.96	8,980.14
Overhead Transfer	500,000.00	500,000.00	500,000.00	500,000.00
Total Expenditures	1,034,546.30	1,018,129.27	2,333,258.66	2,311,244.67
Excess Revenue over (under) Expenditur	\$ (867,219.70)	\$ (924,794.34)	\$ 2,305,553.22	\$ 1,810,913.15

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 141,528.48	\$ 71,166.91	\$ 4,535,426.09	\$ 4,063,690.89
Investment Interest	0.00	4,788.43	1,556.62	4,788.43
RB-Property Rental Interest	24.52	0.79	67.32	2,306.56
RB Health Reimburse Interest	0.28	4.64	0.91	4.64
RB-Flexible Spending Interest	11.97	3.43	38.27	3.43
RB-General Interest	16,692.35	5,696.89	48,906.27	5,696.89
Misc Income	150.00	237.84	757.40	490.98
Fire Reports	0.00	0.00	0.00	375.00
Permit Revenue	1,591.00	9,836.00	31,611.00	23,556.00
Building Permits	5,628.00	0.00	15,398.00	14,045.00
Re-Occupancy Fees	250.00	150.00	700.00	350.00
Upper End Property	1,450.00	1,450.00	4,350.00	4,350.00
Sale of Fixed Assets	0.00	0.00	0.00	2,500.00
Total Revenues	167,326.60	93,334.93	4,638,811.88	4,122,157.82
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	167,326.60	93,334.93	4,638,811.88	4,122,157.82
Expenditures				
Salaries-Firefighters	276,238.80	267,208.75	836,780.81	795,841.61
Salaries-Fire Chief	6,946.16	6,619.20	20,838.48	19,857.60
Salaries-Deputy Chiefs	48,886.99	47,316.92	112,187.01	107,676.16
Salaries-Admin Assistants	5,453.00	4,798.78	16,359.00	14,396.34
Salaries-Office Manager	3,796.80	3,682.56	11,390.40	11,047.68
Salaries-Fire Marshall	10,216.00	6,736.00	29,998.00	20,208.00
Salaries-Inspectors	950.00	1,987.50	4,893.75	5,337.50
Payroll Overtime-PF	19,546.55	11,070.73	34,552.66	25,014.89
St. Louis Cty Board of Electio	0.00	14,948.21	14.00	14,948.21
Mulligan Printing	0.00	1,681.36	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
Bulflex	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	489.00	0.00	4,488.99
FICA/ Medicare	27,847.63	26,166.58	81,032.70	74,751.49
Marco	0.00	91.00	91.00	127.40
Office Source	0.00	137.86	425.71	444.71
Commerce Bank-VISA	818.80	433.96	1,120.67	4,246.55
MO Lawyers Media	0.00	0.00	14.62	0.00
Safeguard	0.00	132.96	0.00	132.96
ADP Screening Services	537.83	289.76	629.22	712.37
Rejis Commission	0.00	0.00	7.00	0.00
Copy Source	0.00	0.00	22.05	0.00
Wal-Mart	0.00	0.00	0.00	22.68
UPS	24.42	0.00	24.42	0.00
Summer One	359.13	121.45	630.83	505.71
The Emblem Authority	0.00	0.00	103.95	714.00
Quantum Technologies	0.00	52.53	0.00	131.00
Kimberly Smith	0.00	0.00	0.00	142.80
Speed-E-Way Printing	0.00	0.00	105.61	0.00
Image Trend	0.00	0.00	6,153.22	5,974.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
First Watch	575.50	0.00	1,726.50	575.50
Miken Technologies	0.00	1,439.35	0.00	1,439.35
ESO Solutions	0.00	0.00	4,160.00	0.00
Sieveking	3,323.01	2,884.90	9,273.80	10,255.41
Commerce Bank	0.00	3.00	0.00	9.00
Reliance Bank Fees	6.42	90.00	55.26	90.00
Sentinel Emergency Solutions	257.45	0.00	1,767.30	938.60
Lowe's	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	0.00	0.00	0.00	35.00
IAAI	0.00	0.00	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	108.65	465.51	276.68	715.70
Lakenan	52.50	0.00	105.00	105.00
MO Employers Mutual	0.00	0.00	0.00	31,204.92
Standard Insurance	2,723.41	2,528.22	8,504.54	7,680.87
Delta Dental	5,867.14	5,029.00	17,754.46	15,447.08
United Healthcare	102,571.98	88,370.32	312,120.42	269,274.58
Eyemed	365.27	312.86	1,084.57	942.58
Quality Benefits	2,780.53	1,459.96	5,555.29	5,774.12
J W Terrill	254.80	243.88	768.04	731.64
PAS	2,797.12	2,671.87	2,797.12	2,671.87
Insurance Reimbursements	(18,517.23)	(11,070.93)	(52,751.80)	(34,025.77)
Gold's Gym	468.82	0.00	1,336.49	0.00
Rognan & Associates	1,225.00	2,450.00	3,675.00	3,675.00
Spector, Wolfe, McLaughlin	2,166.50	813.75	5,871.94	3,482.85
Darla Sansoucie	0.00	420.00	616.00	644.00
Paylocity	415.14	388.37	1,604.73	1,486.14
ArchImages	0.00	4,988.01	0.00	15,229.58
Lockton	3,500.00	3,500.00	3,500.00	3,500.00
Aon Consulting	0.00	0.00	516.81	494.34
Blue Chip Exterminating	39.20	98.87	222.60	281.93
Buildingstars	282.80	160.30	760.90	480.90
Commerce Bank-VISA	0.00	0.00	35.54	832.09
BRDA Electric	0.00	0.00	1,277.50	546.18
Scott Lee Heating	0.00	0.00	0.00	1,811.60
STL Automatic Door	300.86	199.15	5,058.06	1,770.13
Vogel Heating & Cooling	0.00	1,386.00	0.00	1,386.00
Pfizinger Graphics	563.50	0.00	563.50	0.00
Merlo Plumbing	0.00	0.00	244.24	1,577.45
Midwest Alarms	0.00	0.00	197.75	0.00
Sentinel Emergency Solutions	669.90	2,386.49	2,157.30	3,016.06
Dobbs Tire	0.00	0.00	20.92	0.00
Rescue Repair	0.00	0.00	0.00	1,079.52
K&K Supply	36.00	0.00	103.41	0.00
Kelly's Auto Repair	0.00	0.00	0.00	52.10
Commerce Bank-VISA	0.00	0.00	1,190.24	88.91
Banner Fire Equipment	0.00	0.00	685.11	0.00
Crest Industries	10.71	0.00	10.71	0.00
Lowe's	75.99	0.00	75.99	10.91
R-O-M	0.00	0.00	0.00	(428.45)

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CRS-Crest Industries	0.00	0.00	0.00	78.97
CIT Trucks	0.00	87.90	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	90.03	0.00	90.03	0.00
Sentinel Emergency Solutions	1,652.08	264.45	5,047.84	2,389.57
Affton Radiator	0.00	466.28	0.00	8,874.65
CIT Trucks	5,575.13	3,413.88	9,690.61	3,743.85
Kelly's Auto Repair	29.03	180.90	198.14	518.82
Commerce Bank-VISA	0.00	0.00	0.00	43.93
Don's Automotive	464.51	57.11	768.64	57.11
Purcell Tire Company	14.98	462.86	538.88	492.19
Dobb's Tire	0.00	20.96	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	3,675.00	0.00	5,140.00	0.00
Mercy Corp Health	312.72	0.00	312.72	309.40
Commerce Bank-VISA	39.47	0.00	39.47	0.00
Rental Management Fee	116.00	116.00	529.25	348.00
Reliance Bank-Mortgage Interes	0.00	295.03	295.03	948.29
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	0.00
SSM Health	297.50	0.00	707.00	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	130.24	264.94	787.61	802.71
Wal-Mart	0.00	0.00	18.31	0.00
Petty Cash	0.00	30.24	40.59	72.71
Sam's	0.00	0.00	262.05	78.81
Pfizinger Graphics	0.00	406.00	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	98.06	0.00	98.06	0.00
Pattonville FPD	0.00	0.00	0.00	595.00
University of MO	0.00	1,190.00	0.00	1,190.00
SSM St. Mary's	0.00	107.10	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	413.51	2,412.19	1,576.11	7,464.57
Sikich	432.99	0.00	432.99	0.00
Dave Wynne	0.00	58.97	0.00	58.97
Gina Anderson	0.00	0.00	0.00	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	37.27	0.00	37.27
Robert Graham	0.00	161.25	0.00	161.25
Chris Thiemann	0.00	55.94	0.00	55.94
John Zelch	0.00	0.00	52.85	0.00
Lowe's	107.91	0.00	107.91	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	23.05	0.00	55.44	0.00
Rob Miller	0.00	0.00	225.20	0.00
Stephanie Spaniol	0.00	0.00	70.00	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
West County EMS & Fire	0.00	0.00	892.50	0.00
Jefferson Cty Fire Marshall	125.00	0.00	125.00	0.00
PAS	175.00	0.00	175.00	0.00
Trident Rescue	525.00	0.00	525.00	0.00
Training Reimbursements	0.00	(102.00)	0.00	(102.00)
Leon Uniform Company	62.64	0.00	237.97	986.27
Sentinel Emergency Solutions	285.92	0.00	675.01	83.19
Schuhmacher Fire Equip	0.00	0.00	0.00	518.72
Leo Ellebrecht	61.60	0.00	3,995.13	5,595.80
Weber Fire & Safety	0.00	49.00	0.00	77.88
Firemaster	1,312.01	0.00	1,312.01	2,993.37
WFM Specialty Tees	0.00	0.00	504.00	52.50
Commerce Bank-VISA	0.00	0.00	1,246.59	79.75
Uniforms - Payroll	0.00	0.00	16,628.34	0.00
MacQueen Emergency Group	284.54	0.00	284.54	0.00
The Emblem Authority	145.60	0.00	145.60	0.00
Uniform Reimbursements	0.00	0.00	(21.00)	0.00
Employee Uniform Reimbursement	(21.00)	0.00	(21.00)	16,341.88
Grainger	0.00	0.00	17.70	880.42
Lowes	0.00	79.77	243.76	164.89
Sam's Club	0.00	204.19	1,332.26	980.28
Commerce Bank-VISA	0.00	0.00	199.54	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	304.17	0.00	682.45	69.00
K&K Supply	36.50	0.00	36.50	0.00
United Laboratories	385.37	0.00	385.37	0.00
Missouri-American Water	119.29	87.42	277.04	125.42
Laclede Gas Company	1,249.63	902.75	3,809.80	3,320.31
AmerenUE	1,248.79	1,337.11	3,981.16	4,357.40
MSD	0.00	159.69	694.55	762.77
Aspen Waste Systems	230.95	138.08	641.41	414.24
Overhead Transfer	500,000.00	500,000.00	500,000.00	500,000.00
Total Expenditures	1,034,546.30	1,018,129.27	2,333,258.66	2,311,244.67
Excess Revenues over (under) Expenditu	\$ (867,219.70)	\$ (924,794.34)	\$ 2,305,553.22	\$ 1,810,913.15

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	3,021,856.48
MVB Money Market		7,671.06
Investment Account		770,238.99
Taxes Receivable - Current		1,997,299.01
Due From General		21,668.80
Due from Capital Projects		27,965.01
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		98,370.34
		<hr/>
Total Current Assets		6,128,471.69
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
Total Assets	\$	<u>6,128,471.69</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$	19,165.51
IRS Payroll Taxes W/H		1,466.17
		<hr/>
Total Current Liabilities		20,631.68
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		824,174.60
		<hr/>
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		844,806.28
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Fund Balance - Unassigned		891,147.68
Excess Revenue over (under) Ex		844,878.43
		<hr/>
Total Fund Balance		5,283,665.41
Total Liab., Def. Inflows & Fund Balance	\$	<u>6,128,471.69</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 42,310.95	40.37	\$ 1,355,897.95	88.23
Ambulance Service Charge	56,856.27	54.24	164,723.10	10.72
Interest Income	5,647.94	5.39	16,184.54	1.05
Total Revenues	<u>104,815.16</u>	100.00	<u>1,536,805.59</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>104,815.16</u>	100.00	<u>1,536,805.59</u>	100.00
Expenditures				
Salaries	146,280.75	139.56	427,523.86	27.82
Salaries OT	8,377.09	7.99	14,808.29	0.96
Election Expenses	0.00	0.00	6.00	0.00
Payroll Taxes	11,575.96	11.04	33,597.28	2.19
Office Supplies	745.78	0.71	1,360.73	0.09
Gas & Oil-Fuel	1,424.14	1.36	3,974.49	0.26
Bank Charges	77.50	0.07	248.50	0.02
Dues & Subscriptions	0.00	0.00	956.70	0.06
Insurance - General	1,236.24	1.18	3,808.38	0.25
Insurance - Employee	42,514.89	40.56	124,905.86	8.13
Professional Fee	3,286.00	3.14	14,109.12	0.92
Building Maintenance	508.44	0.49	3,582.91	0.23
Equipment Maintenance	8,463.41	8.07	25,872.12	1.68
Vehicle Maintenance	4,931.36	4.70	5,880.42	0.38
Workers Comp Claims	150.94	0.14	150.94	0.01
Mortgage Interest Payments	0.00	0.00	126.44	0.01
Doctors Fees	127.50	0.12	333.00	0.02
Misc Expenses	121.35	0.12	677.58	0.04
Training & Education	7,906.37	7.54	13,771.79	0.90
Uniforms	913.41	0.87	10,708.78	0.70
Supplies-Cleaning & Maint.	311.16	0.30	1,493.79	0.10
Utilities	1,220.86	1.16	4,030.18	0.26
Total Expenditures	<u>240,173.15</u>	229.14	<u>691,927.16</u>	45.02
Excess Revenue over (under) Expenditur	\$ <u>(135,357.99)</u>	(129.14)	\$ <u>844,878.43</u>	54.98

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 42,310.95	40.37	\$ 1,355,897.95	88.23
Ambulance Service Charge	56,988.61	54.37	166,074.20	10.81
Ambulance Refunds	(132.34)	(0.13)	(1,351.10)	(0.09)
MVB Interest	1.30	0.00	3.78	0.00
Reliance Bank Interest	5,646.64	5.39	16,180.76	1.05
Total Revenues	104,815.16	100.00	1,536,805.59	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	104,815.16	100.00	1,536,805.59	100.00
Expenditures				
Salaries-Fire Chief	2,976.92	2.84	8,930.76	0.58
Salaries-Deputy Chiefs	20,951.57	19.99	48,080.15	3.13
Salaries-Admin Assistants	2,337.00	2.23	7,011.00	0.46
Salaries-Office Manager	1,627.20	1.55	4,881.60	0.32
Salaries-EMT/Paramedic	118,388.06	112.95	358,620.35	23.34
Payroll OT-Ambulance	8,377.09	7.99	14,808.29	0.96
General Exp Transfer	0.00	0.00	6.00	0.00
PR Taxes - FICA/ Medicare	11,575.96	11.04	33,597.28	2.19
Ambulance Exp Transfer	745.78	0.71	1,360.73	0.09
Ambulance Exp Transfer	1,424.14	1.36	3,974.49	0.26
Reliance Bank	77.50	0.07	248.50	0.02
Ambulance Transfer	0.00	0.00	956.70	0.06
Ambulance Exp Transfer	1,236.24	1.18	3,808.38	0.25
Ambulance Exp Transfer	42,514.89	40.56	124,905.86	8.13
Rognan & Associates	525.00	0.50	1,575.00	0.10
Spector, Wolfe, McLaughlin	928.50	0.89	2,516.54	0.16
Darla Sansoucie	0.00	0.00	264.00	0.02
Paylocity	177.92	0.17	687.75	0.04
Lockton	1,500.00	1.43	1,500.00	0.10
Aon Consulting	0.00	0.00	221.49	0.01
EMS/Mc	154.58	0.15	3,842.88	0.25
EMS/MC C/C Fees	0.00	0.00	3,501.46	0.23
Ambulance Transfer	508.44	0.49	3,582.91	0.23
Physio-Control	867.00	0.83	6,065.40	0.39
Airgas	528.64	0.50	899.89	0.06
SSM Health	938.47	0.90	1,504.69	0.10
Boundtree	5,857.46	5.59	10,412.65	0.68
St. Clare Hospital	0.00	0.00	5,474.23	0.36
Commerce Bank-VISA	0.00	0.00	279.16	0.02
Ambulance Transfer	271.84	0.26	1,236.10	0.08
K&K Car Repair	3,138.43	2.99	3,138.43	0.20
Kelly's Auto Parts	0.00	0.00	155.56	0.01
Purcell Tire	0.00	0.00	372.40	0.02
Ambulance Expl Transfer	1,792.93	1.71	2,214.03	0.14
Ambulance Exp Transfer	150.94	0.14	150.94	0.01
Reliance Bank	0.00	0.00	126.44	0.01
Ambulance Exp Transfer	127.50	0.12	333.00	0.02
John Medlock	23.50	0.02	23.50	0.00
Ambulance Transfer	97.85	0.09	654.08	0.04
Commerce Bank-VISA	4,723.55	4.51	6,331.79	0.41
American College of Emergency	0.00	0.00	2,117.00	0.14
Anna Brown	0.00	0.00	120.00	0.01

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

	Current Month		Year to Date	
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	0.02
Stephanie Spaniol	0.00	0.00	240.00	0.02
Adam Magrecki	0.00	0.00	320.00	0.02
ET&C Group	1,750.00	1.67	1,750.00	0.11
Chris McCarthy	105.74	0.10	105.74	0.01
Mercy Hospital South	700.00	0.67	700.00	0.05
Ambulance Exp Transfer	627.08	0.60	1,547.26	0.10
Ambulance Exp Transfer	913.41	0.87	3,582.35	0.23
Uniforms - Payroll	0.00	0.00	7,126.43	0.46
Ambulance Transfer	311.16	0.30	1,493.79	0.10
Ambulance Exp Transfer	1,220.86	1.16	4,030.18	0.26
Total Expenditures	240,173.15	229.14	691,927.16	45.02
Excess Revenue over (under) Expenditur	\$ (135,357.99)	(129.14)	\$ 844,878.43	54.98

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 42,310.95	\$ 20,761.71	\$ 1,355,897.95	\$ 1,185,510.99
Ambulance Service Charge	56,856.27	72,347.17	164,723.10	183,402.25
Interest Income	5,647.94	2,961.20	16,184.54	2,997.59
Total Revenues	104,815.16	96,070.08	1,536,805.59	1,371,910.83
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	104,815.16	96,070.08	1,536,805.59	1,371,910.83
Expenditures				
Salaries	146,280.75	141,268.37	427,523.86	406,636.87
Salaries OT	8,377.09	4,744.60	14,808.29	10,720.66
Election Expenses	0.00	7,126.96	6.00	7,126.96
Depreciated Assets	0.00	10,298.20	0.00	14,208.32
Payroll Taxes	11,575.96	10,932.76	33,597.28	31,246.71
Office Supplies	745.78	539.83	1,360.73	3,077.26
Gas & Oil-Fuel	1,424.14	1,236.38	3,974.49	4,395.17
Bank Charges	77.50	104.75	248.50	231.75
Equipment Purchases	0.00	0.00	0.00	146.10
Dues & Subscriptions	0.00	0.00	956.70	506.70
Insurance - General	1,236.24	1,283.04	3,808.38	17,017.08
Insurance - Employee	42,514.89	37,321.42	124,905.86	112,501.79
Professional Fee	3,286.00	8,732.03	14,109.12	19,903.71
Building Maintenance	508.44	790.43	3,582.91	3,722.67
Equipment Maintenance	8,463.41	4,597.55	25,872.12	22,196.24
Vehicle Maintenance	4,931.36	507.26	5,880.42	5,946.87
Workers Comp Claims	150.94	0.00	150.94	132.60
Mortgage Interest Payments	0.00	126.44	126.44	406.42
Doctors Fees	127.50	0.00	333.00	264.00
Misc Expenses	121.35	388.24	677.58	670.69
Training & Education	7,906.37	689.60	13,771.79	4,789.34
Uniforms	913.41	21.00	10,708.78	11,455.44
Supplies-Cleaning & Maint.	311.16	121.70	1,493.79	1,556.53
Utilities	1,220.86	1,125.05	4,030.18	3,848.65
Total Expenditures	240,173.15	231,955.61	691,927.16	682,708.53
Excess Revenue over (under) Expenditur	\$ (135,357.99)	\$ (135,885.53)	\$ 844,878.43	\$ 689,202.30

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 42,310.95	\$ 20,761.71	\$ 1,355,897.95	\$ 1,185,510.99
Ambulance Service Charge	56,988.61	72,347.17	166,074.20	183,402.25
Ambulance Refunds	(132.34)	0.00	(1,351.10)	0.00
MVB Interest	1.30	0.00	3.78	0.00
Reliance Bank Interest	5,646.64	2,071.11	16,180.76	2,107.50
Investment Interest	0.00	890.09	0.00	890.09
Total Revenues	104,815.16	96,070.08	1,536,805.59	1,371,910.83
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	104,815.16	96,070.08	1,536,805.59	1,371,910.83
Expenditures				
Salaries-Fire Chief	2,976.92	2,836.80	8,930.76	8,510.40
Salaries-Deputy Chiefs	20,951.57	20,278.68	48,080.15	46,146.92
Salaries-Admin Assistants	2,337.00	2,056.62	7,011.00	6,169.86
Salaries-Office Manager	1,627.20	1,578.24	4,881.60	4,734.72
Salaries-EMT/Paramedic	118,388.06	114,518.03	358,620.35	341,074.97
Payroll OT-Ambulance	8,377.09	4,744.60	14,808.29	10,720.66
General Exp Transfer	0.00	7,126.96	6.00	7,126.96
Laerdal Medical Corp	0.00	883.20	0.00	4,793.32
Emergency Services Supply	0.00	9,415.00	0.00	9,415.00
PR Taxes - FICA/ Medicare	11,575.96	10,932.76	33,597.28	31,246.71
Ambulance Exp Transfer	745.78	539.83	1,360.73	3,077.26
Ambulance Exp Transfer	1,424.14	1,236.38	3,974.49	4,395.17
Reliance Bank	77.50	104.75	248.50	231.75
Ambulance Exp Transfer	0.00	0.00	0.00	146.10
Ambulance Transfer	0.00	0.00	956.70	506.70
Ambulance Exp Transfer	1,236.24	1,283.04	3,808.38	17,017.08
Ambulance Exp Transfer	42,514.89	37,321.42	124,905.86	112,501.79
Rognan & Associates	525.00	1,050.00	1,575.00	1,575.00
ProClaims	0.00	2,412.35	0.00	6,747.58
Spector, Wolfe, McLaughlin	928.50	348.75	2,516.54	1,492.65
Darla Sansoucie	0.00	180.00	264.00	276.00
Paylocity	177.92	166.45	687.75	636.91
ArchImages	0.00	2,137.72	0.00	6,526.95
Lockton	1,500.00	1,500.00	1,500.00	1,500.00
Aon Consulting	0.00	0.00	221.49	211.86
EMS/Mc	154.58	936.76	3,842.88	936.76
EMS/MC C/C Fees	0.00	0.00	3,501.46	0.00
Ambulance Transfer	508.44	790.43	3,582.91	3,722.67
Physio-Control	867.00	0.00	6,065.40	6,788.24
Stryker	0.00	0.00	0.00	374.41
Airgas	528.64	297.41	899.89	826.89
SSM Health	938.47	918.78	1,504.69	1,128.35
Boundtree	5,857.46	2,314.45	10,412.65	10,113.68
St. Clare Hospital	0.00	0.00	5,474.23	701.50
Commerce Bank-VISA	0.00	725.40	279.16	725.40
EMSAR	0.00	0.00	0.00	732.50
Arrow International	0.00	0.00	0.00	158.85
Graphics Factory	0.00	75.00	0.00	195.00
Laerdal Medical Corp	0.00	380.88	0.00	380.88

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ambulance Transfer	271.84	(114.37)	1,236.10	70.54
K&K Car Repair	3,138.43	310.84	3,138.43	700.84
Kelly's Auto Parts	0.00	0.00	155.56	361.35
Purcell Tire	0.00	0.00	372.40	1,005.42
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	0.00	0.00	2,721.30
Ambulance Expl Transfer	1,792.93	196.42	2,214.03	215.24
Ambulance Exp Transfer	150.94	0.00	150.94	132.60
Reliance Bank	0.00	126.44	126.44	406.42
Ambulance Exp Transfer	127.50	0.00	333.00	264.00
Commerce Bank - VISA	0.00	375.28	0.00	375.28
John Medlock	23.50	0.00	23.50	0.00
Ambulance Transfer	97.85	12.96	654.08	295.41
Commerce Bank-VISA	4,723.55	0.00	6,331.79	325.00
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	20.00	0.00	20.00
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	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	1,750.00	0.00	1,750.00	0.00
Chris McCarthy	105.74	0.00	105.74	0.00
Mercy Hospital South	700.00	0.00	700.00	0.00
Ambulance Exp Transfer	627.08	669.60	1,547.26	4,184.34
Ambulance Exp Transfer	913.41	21.00	3,582.35	11,455.44
Uniforms - Payroll	0.00	0.00	7,126.43	0.00
Ambulance Transfer	311.16	121.70	1,493.79	1,556.53
Ambulance Exp Transfer	1,220.86	1,125.05	4,030.18	3,848.65
Total Expenditures	240,173.15	231,955.61	691,927.16	682,708.53
Excess Revenues over (under) Expenditu	\$ (135,357.99)	\$ (135,885.53)	\$ 844,878.43	\$ 689,202.30

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

ASSETS

Current Assets		
Reliance Bank	\$	493,550.28
Investments		261,824.87
Taxes Receivable - Current		332,762.86
Due From Capital Projects		4,260.93
		<hr/>
Total Current Assets		1,092,398.94
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,092,398.94</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		53,906.35
Fund Balance - Restricted		865,031.05
Excess Revenue over (under) Ex		35,109.75
		<hr/>
Total Fund Balance		955,086.15
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,092,398.94</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 7,092.82	88.91	\$ 227,296.84	98.84
Interest Income	885.04	11.09	2,674.14	1.16
Total Revenues	<u>7,977.86</u>	100.00	<u>229,970.98</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>7,977.86</u>	100.00	<u>229,970.98</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	177,755.12	77.29
Telephone Expenses	1,434.69	17.98	5,179.60	2.25
Communication Expense	4,737.53	59.38	11,926.51	5.19
Total Expenditures	<u>6,172.22</u>	77.37	<u>194,861.23</u>	84.73
Excess Revenue over (under) Expenditur	\$ <u>1,805.64</u>	22.63	\$ <u>35,109.75</u>	15.27

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 7,092.82	88.91	\$ 227,296.84	98.84
Reliance Bank Interest	885.04	11.09	2,674.14	1.16
Total Revenues	<u>7,977.86</u>	100.00	<u>229,970.98</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>7,977.86</u>	100.00	<u>229,970.98</u>	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	177,755.12	77.29
Charter Communications	1,019.11	12.77	3,108.77	1.35
AT&T	709.58	8.89	2,580.83	1.12
Telephone Reimbursements	(294.00)	(3.69)	(510.00)	(0.22)
Charter Communications	949.00	11.90	2,847.00	1.24
Commerce Bank-VISA	0.00	0.00	911.44	0.40
Miken Technologies	1,500.65	18.81	4,296.99	1.87
AT&T	494.88	6.20	1,853.08	0.81
Wireless USA	0.00	0.00	225.00	0.10
Public Safety Upfitters	1,395.00	17.49	1,395.00	0.61
BRDA Electric	398.00	4.99	398.00	0.17
Total Expenditures	<u>6,172.22</u>	77.37	<u>194,861.23</u>	84.73
Excess Revenue over (under) Expenditur	<u>\$ 1,805.64</u>	22.63	<u>\$ 35,109.75</u>	15.27

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

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 7,092.82	\$ 3,458.58	\$ 227,296.84	\$ 197,487.78
Interest Income	885.04	239.73	2,674.14	239.73
Total Revenues	<u>7,977.86</u>	<u>3,698.31</u>	<u>229,970.98</u>	<u>197,727.51</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>7,977.86</u>	<u>3,698.31</u>	<u>229,970.98</u>	<u>197,727.51</u>
Expenditures				
Dispatching Services	0.00	0.00	177,755.12	178,771.51
Telephone Expenses	1,434.69	1,309.43	5,179.60	4,049.27
Communication Expense	4,737.53	6,396.85	11,926.51	16,374.69
Total Expenditures	<u>6,172.22</u>	<u>7,706.28</u>	<u>194,861.23</u>	<u>199,195.47</u>
Excess Revenue over (under) Expenditur	\$ <u>1,805.64</u>	\$ <u>(4,007.97)</u>	\$ <u>35,109.75</u>	\$ <u>(1,467.96)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 7,092.82	\$ 3,458.58	\$ 227,296.84	\$ 197,487.78
Investment Interest	0.00	239.73	0.00	239.73
Reliance Bank Interest	885.04	0.00	2,674.14	0.00
Total Revenues	<u>7,977.86</u>	<u>3,698.31</u>	<u>229,970.98</u>	<u>197,727.51</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>7,977.86</u>	<u>3,698.31</u>	<u>229,970.98</u>	<u>197,727.51</u>
Expenditures				
Central County Emergency 911	0.00	0.00	177,755.12	178,771.51
Charter Communications	1,019.11	1,056.82	3,108.77	3,116.62
AT&T	709.58	679.61	2,580.83	1,463.65
Telephone Reimbursements	(294.00)	(427.00)	(510.00)	(531.00)
Charter Communications	949.00	1,000.00	2,847.00	3,059.57
Pfizinger Graphics	0.00	0.00	0.00	820.00
First Watch	0.00	575.50	0.00	575.50
Commerce Bank-VISA	0.00	106.16	911.44	818.89
Miken Technologies	1,500.65	3,411.67	4,296.99	6,507.01
CCE-911	0.00	0.00	0.00	2,035.70
Sikich	0.00	987.44	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	262.10	1,853.08	524.20
Kimberly Smith	0.00	53.98	0.00	53.98
Wireless USA	0.00	0.00	225.00	0.00
Public Safety Upfitters	1,395.00	0.00	1,395.00	0.00
BRDA Electric	398.00	0.00	398.00	0.00
Total Expenditures	<u>6,172.22</u>	<u>7,706.28</u>	<u>194,861.23</u>	<u>199,195.47</u>
Excess Revenues over (under) Expenditu	\$ <u>1,805.64</u>	\$ <u>(4,007.97)</u>	\$ <u>35,109.75</u>	\$ <u>(1,467.96)</u>

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	15,310.44
Investments		28,740,600.66
Investments-Emp DC Plan		6,015,348.11
Taxes Receivable - Current		667,691.21
		<hr/>
Total Current Assets		35,438,950.42
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>35,438,950.42</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,015,348.11
		<hr/>
Total Current Liabilities		6,015,348.11
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		275,519.16
		<hr/>
Total Deferred Inflows of Resources		275,519.16
		<hr/>
Total Liabilities		6,290,867.27
Fund Balance		
Held in Trust for Emp Retire		29,495,262.64
Excess Revenue over (under) Ex		(347,179.49)
		<hr/>
Total Fund Balance		29,148,083.15
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>35,438,950.42</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 14,062.65	2.73	\$ 450,652.12	47.28
Interest Income	247.79	0.05	2,515.33	0.26
Overhead Transfer	500,000.00	97.22	500,000.00	52.46
Total Revenues	<u>514,310.44</u>	<u>100.00</u>	<u>953,167.45</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>514,310.44</u>	<u>100.00</u>	<u>953,167.45</u>	<u>100.00</u>
Expenditures				
Benefit Payments	<u>1,300,346.94</u>	<u>252.83</u>	<u>1,300,346.94</u>	<u>136.42</u>
Total Expenditures	<u>1,300,346.94</u>	<u>252.83</u>	<u>1,300,346.94</u>	<u>136.42</u>
Excess Revenue over (under) Expenditur	\$ <u>(786,036.50)</u>	<u>(152.83)</u>	\$ <u>(347,179.49)</u>	<u>(36.42)</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 14,062.65	2.73	\$ 450,652.12	47.28
Reliance Bank Interest	247.79	0.05	2,515.33	0.26
Overhead Transfer	500,000.00	97.22	500,000.00	52.46
Total Revenues	<u>514,310.44</u>	100.00	<u>953,167.45</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>514,310.44</u>	100.00	<u>953,167.45</u>	100.00
Expenditures				
Voya	<u>1,300,346.94</u>	252.83	<u>1,300,346.94</u>	136.42
Total Expenditures	<u>1,300,346.94</u>	252.83	<u>1,300,346.94</u>	136.42
Excess Revenue over (under) Expenditur	<u>\$ (786,036.50)</u>	(152.83)	<u>\$ (347,179.49)</u>	(36.42)

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 14,062.65	\$ 6,937.62	\$ 450,652.12	\$ 396,144.13
Interest Income	247.79	6.16	2,515.33	6.16
Overhead Transfer	500,000.00	500,000.00	500,000.00	500,000.00
Total Revenues	<u>514,310.44</u>	<u>506,943.78</u>	<u>953,167.45</u>	<u>896,150.29</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>514,310.44</u>	<u>506,943.78</u>	<u>953,167.45</u>	<u>896,150.29</u>
Expenditures				
Benefit Payments	<u>1,300,346.94</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Total Expenditures	<u>1,300,346.94</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Excess Revenue over (under) Expenditur	\$ <u>(786,036.50)</u>	\$ <u>506,943.78</u>	\$ <u>(347,179.49)</u>	\$ <u>(306,629.46)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 14,062.65	\$ 6,937.62	\$ 450,652.12	\$ 396,144.13
Reliance Bank Interest	247.79	6.16	2,515.33	6.16
Overhead Transfer	500,000.00	500,000.00	500,000.00	500,000.00
Total Revenues	<u>514,310.44</u>	<u>506,943.78</u>	<u>953,167.45</u>	<u>896,150.29</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>514,310.44</u>	<u>506,943.78</u>	<u>953,167.45</u>	<u>896,150.29</u>
Expenditures				
Voya	<u>1,300,346.94</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Total Expenditures	<u>1,300,346.94</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Excess Revenues over (under) Expenditu	\$ <u>(786,036.50)</u>	\$ <u>506,943.78</u>	\$ <u>(347,179.49)</u>	\$ <u>(306,629.46)</u>

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

ASSETS

Current Assets		
Reliance Bank - 0798	\$	<u>20,224,817.99</u>
Total Current Assets		20,224,817.99
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>20,224,817.99</u></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		<u>4,260.93</u>
Total Current Liabilities		970,721.39
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		970,721.39
Fund Balance		
Fund Balance - Restricted		(813,789.33)
Excess Revenue over (under) Ex		<u>20,067,885.93</u>
Total Fund Balance		<u>19,254,096.60</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>20,224,817.99</u></u>

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

	Current Month		Year to Date	
Revenues				
Bond Revenue	\$ 20,527,030.32	99.85	\$ 20,527,030.32	99.85
Reliance Bank Interest	31,398.04	0.15	31,398.04	0.15
Total Revenues	<u>20,558,428.36</u>	100.00	<u>20,558,428.36</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>20,558,428.36</u>	100.00	<u>20,558,428.36</u>	100.00
Expenditures				
Depreciated Assets	0.00	0.00	114,435.00	0.56
Bld Construction House2	1,913.70	0.01	1,913.70	0.01
Bldg Construction House 3	30,120.69	0.15	30,120.69	0.15
Firefighting & Rescue Equip	0.00	0.00	6,282.89	0.03
Vehicles-Apparatus	223,073.00	1.09	223,073.00	1.09
Professional Fees	0.00	0.00	36,214.17	0.18
Bond Issuance Fees	75,949.00	0.37	75,949.00	0.37
Communications	2,553.98	0.01	2,553.98	0.01
Total Expenditures	<u>333,610.37</u>	1.62	<u>490,542.43</u>	2.39
Excess Revenue over (under) Expenditur	\$ <u>20,224,817.99</u>	98.38	\$ <u>20,067,885.93</u>	97.61

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

	Current Month		Year to Date	
Revenues				
Bond Revenue	\$ 20,527,030.32	99.85	\$ 20,527,030.32	99.85
Reliance Bank Interest	31,398.04	0.15	31,398.04	0.15
Total Revenues	<u>20,558,428.36</u>	100.00	<u>20,558,428.36</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>20,558,428.36</u>	100.00	<u>20,558,428.36</u>	100.00
Expenditures				
Don Brown Chevrolet	0.00	0.00	43,167.00	0.21
MacQueen Emergency Group	0.00	0.00	71,268.00	0.35
ArchImages	1,913.70	0.01	1,913.70	0.01
ArchImages	30,120.69	0.15	30,120.69	0.15
Sentinel Emergency	0.00	0.00	6,282.89	0.03
American Response Vehicles	223,073.00	1.09	223,073.00	1.09
ArchImages	0.00	0.00	35,214.17	0.17
MO State Auditor	0.00	0.00	1,000.00	0.00
Island Tech Services	1,380.00	0.01	1,380.00	0.01
CCE-911	1,173.98	0.01	1,173.98	0.01
Bond Issuance Fees	649.00	0.00	649.00	0.00
Gilmore & Bell	43,000.00	0.21	43,000.00	0.21
McLiney & Company	10,000.00	0.05	10,000.00	0.05
S&P Global	22,000.00	0.11	22,000.00	0.11
UMB	300.00	0.00	300.00	0.00
Total Expenditures	<u>333,610.37</u>	1.62	<u>490,542.43</u>	2.39
Excess Revenue over (under) Expenditur	\$ <u>20,224,817.99</u>	98.38	\$ <u>20,067,885.93</u>	97.61