

# Fenton Fire Protection District

Financial Statements  
~  
January 2019

Rognan & Associates

**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 January 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

February 27, 2019

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

JAN 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				
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				
\$117,696	1%	\$76,913	\$146,135	\$31,955	(\$28,440)
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**

			JAN 31, 2019	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2019 - COMPARED TO 2019 BUDGET	JAN 31, 2019	2019	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>				
Tax collections	\$5,563,866	\$13,042,785	(\$7,478,919)	42.66% ✓
Building and other permits	30,020	110,000	(79,980)	27.29% ✓
Ambulance fees, net	57,031	725,000	(667,969)	7.87% ✓
Interest	21,160	100,000	(78,840)	21.16% ✓
Miscellaneous revenue	150	8,500	(8,350)	1.76% ✓
Rental income	1,450	8,700	(7,250)	16.67% ✓
Financing Source - Loan Proceeds	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$5,673,677</b>	<b>\$13,994,985</b>	<b>(\$8,321,308)</b>	<b>40.54% ✓</b>
<b>EXPENDITURES</b>				
Bank service charges	\$125	\$2,500	(\$2,375)	5.00% ✓
Building maintenance	8,620	67,398	(58,778)	12.79% ✓
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	3,050	21,363	(18,313)	14.28% ✓
Election expenses	0	15,000	(15,000)	0.00% ✓
Equipment maintenance & expensed	18,835	196,775	(177,940)	9.57% ✓
Equipment purchases and replacement	0	0	0	
Gasoline and oil	3,740	60,500	(56,760)	6.18% ✓
Insurance - employee - medical & dental	135,531	1,894,826	(1,759,295)	7.15% ✓
Insurance - general	4,469	385,500	(381,031)	1.16% ✓
Mortgage interest payments/expense	421	5,600	(5,179)	7.52% ✓
Miscellaneous expenses	996	13,250	(12,254)	7.52% ✓
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	1,101	32,950	(31,849)	3.34% ✓
Payroll taxes	38,819	500,000	(461,181)	7.76% ✓
Professional fees & services	9,613	224,000	(214,387)	4.29% ✓
Rental Management Fee/repairs	116	3,500	(3,384)	3.31% ✓
Salaries	495,335	6,729,403	(6,234,068)	7.36% ✓
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	1,063	17,000	(15,937)	6.25% ✓
Training and education	8,189	103,330	(95,141)	7.93% ✓
Uniforms	31,018	162,350	(131,332)	19.11% ✓
Utilities	3,935	55,500	(51,565)	7.09% ✓
Vehicle maintenance & repairs	12,479	122,025	(109,546)	10.23% ✓
Work Comp Claims	0	5,000	(5,000)	0.00% ✓
<b>TOTAL EXPENDITURES</b>	<b>\$1,021,141</b>	<b>\$10,886,770</b>	<b>(\$9,865,629)</b>	<b>9.38% ✓</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$4,652,536</b>	<b>\$3,108,215</b>	<b>\$1,544,321</b>	<b>149.69%</b>
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$4,652,536</b>	<b>\$3,108,215</b>	<b>\$1,544,321</b>	

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

GENERAL + AMBULANCE FUND COMBINED ACTUAL 2019 - COMPARED TO ACTUAL 2018	ACTUAL 2019	ACTUAL 2018	JAN 31, 2019 2019 - 2018 \$ OVER (UNDER)	PAGE 4 2019 - 2018 % OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$5,563,866	\$4,993,093	\$570,773	✓ 11.43%
Building and other permits	30,020	14,245	15,775	✓ 110.74%
Ambulance fees, net	57,031	34,834	22,197	✓ 63.72%
Interest	21,160	0	21,160	✓
Miscellaneous revenue	150	375	(225)	-60.00%
Rental Income	1,450	1,450	0	0.00%
Financing Source - Loan Proceeds	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$5,673,677</b>	<b>\$5,043,997</b>	<b>\$629,680</b>	<b>✓ 12.48%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$125	\$57	\$68	119.30%
Building maintenance	8,620	5,473	3,147	✓ 57.50%
Depreciated assets - capital assets	243,000	270,315	(27,315)	✓ -10.10%
Doctors fees & medical exams	686	880	(194)	-22.05%
Dues and subscriptions	3,050	1,265	1,785	141.11%
Election expenses	0	0	0	
Equipment maintenance & expensed	18,835	14,998	3,837	25.58%
Equipment purchases and replacement	0	146	(146)	-100.00%
Gasoline and oil	3,740	5,510	(1,770)	✓ -32.12%
Insurance - employee - medical & dental	135,531	119,471	16,060	✓ 13.44%
Insurance - general	4,469	25,816	(21,347)	✓ -82.69%
Mortgage Interest payments/expense	421	467	(46)	-9.85%
Miscellaneous expenses	996	499	497	99.60%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	1,101	3,210	(2,109)	-65.70%
Payroll taxes	38,819	34,288	4,531	13.21%
Professional fees & services	9,613	9,300	313	3.37%
Rental Management Fee/repairs	116	116	0	0.00%
Salaries	482,097	447,780	34,317	✓ 7.66%
Salaries - OT	13,238	10,527	2,711	25.75%
Supplies - cleaning & laundry	1,063	1,280	(217)	-16.95%
Training and education	8,189	8,097	92	1.14%
Uniforms	31,018	28,937	2,081	7.19%
Utilities	3,935	4,462	(527)	-11.81%
Vehicle maintenance & repairs	12,479	4,842	7,637	157.72%
Work Comp Claims	0	442	(442)	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$1,021,141</b>	<b>\$998,178</b>	<b>\$22,963</b>	<b>✓ 2.30%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$4,652,536</b>	<b>\$4,045,819</b>	<b>\$606,717</b>	<b>✓ 115.00%</b>
<b>General/Ambulance/Pension Overhead Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$4,652,536</b>	<b>\$4,045,819</b>	<b>\$606,717</b>	<b>✓</b>



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

	BUDGET - ALL	FUNDS			JAN 31, 2019		PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>							
Tax collections	\$10,041,398	\$3,001,387	\$13,042,785	\$502,517	\$998,176		\$14,543,478
Building and other permits	110,000		110,000				110,000
Ambulance fees, net		725,000	725,000				725,000
Interest	70,000	30,000	100,000	8,000		250,000	358,000
Miscellaneous revenue	8,000	500	8,500		0	18,000,000	18,008,500
Rental income	8,700		8,700				8,700
Financing Source - Loan Proceeds	0		0				0
<b>TOTAL REVENUES</b>	<b>\$10,238,098</b>	<b>\$3,756,887</b>	<b>\$13,994,985</b>	<b>\$510,517</b>	<b>\$998,176</b>	<b>\$18,250,000</b>	<b>\$33,753,678</b>
<b>EXPENDITURES</b>							
Bank service charges	\$1,000	\$1,500	\$2,500				\$2,500
Building maintenance	47,179	20,219	67,398				67,398
Depreciated assets - capital assets	244,000	0	244,000	0		\$1,285,200	1,529,200
Doctors fees & medical exams	17,500	7,500	25,000				25,000
Dues and subscriptions	15,769	5,594	21,363				21,363
Election expenses	10,500	4,500	15,000				15,000
Equipment maintenance & expensed	118,375	78,400	196,775				196,775
Equipment purchases and replacement	0	0	0				0
Gasoline and oil	42,350	18,150	60,500				60,500
Insurance - employee - medical & dental	1,326,378	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
<b>TOTAL EXPENDITURES</b>	<b>\$7,691,319</b>	<b>\$3,195,451</b>	<b>\$10,886,770</b>	<b>\$471,650</b>	<b>\$1,498,176</b>	<b>\$1,285,200</b>	<b>\$14,141,796</b>
<b>REVENUES OVER EXPENDITURES</b>							
(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
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>
<b>REVENUES OVER EXPENDITURES</b>							
(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				JAN 31, 2019		PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>							
Tax collections	\$4,283,333	\$1,280,533	\$5,563,866	\$214,683	\$425,603		\$6,204,132
Building and other permits	30,020		30,020				30,020
Ambulance fees, net		57,031	57,031				57,031
Interest	16,374	4,786	21,160	940	895		22,995
Miscellaneous revenue	150	0	150		0		150
Rental income	1,450		1,450				1,450
Lease expenses - principal & interest	0		0				0
<b>TOTAL REVENUES</b>	<b>\$4,331,327</b>	<b>\$1,342,350</b>	<b>\$5,673,677</b>	<b>\$215,603</b>	<b>\$426,498</b>	<b>\$0</b>	<b>\$6,315,778</b>
<b>EXPENDITURES</b>							
Bank service charges	\$42	\$83	\$125				\$125
Building maintenance	6,034	2,586	8,620				8,620
Depreciated assets - capital assets	243,000	0	243,000	0			243,000
Doctors fees & medical exams	480	208	688				688
Dues and subscriptions	2,150	900	3,050				3,050
Election expenses	0	0	0				0
Equipment maintenance & expensed	5,608	13,227	18,835				18,835
Equipment purchases and replacement	0	0	0			118,605	118,605
Gasoline and oil	2,818	1,122	3,740				3,740
Insurance - employee - medical & dental	94,846	40,685	135,531				135,531
Insurance - general	3,128	1,341	4,469				4,469
Mortgage interest payments/expense	295	126	421				421
Miscellaneous expenses	697	299	996				996
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	771	330	1,101				1,101
Payroll taxes	27,449	11,370	38,819				38,819
Professional fees & services	3,780	5,833	9,613				9,613
Rental Management Fee/repairs	116	0	116				116
Salaries	350,317	145,018	495,335				495,335
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	744	319	1,063				1,063
Training and education	5,982	2,207	8,189				8,189
Uniforms	21,713	9,305	31,018				31,018
Utilities	2,755	1,180	3,935	5,497			9,432
Vehicle maintenance & repairs	11,978	503	12,479				12,479
Work Comp Claims	0	0	0				0
Dispatch - CCE-911			0	177,755			177,755
<b>TOTAL EXPENDITURES</b>	<b>\$784,501</b>	<b>\$236,640</b>	<b>1,021,141</b>	<b>\$183,252</b>	<b>\$0</b>	<b>\$118,605</b>	<b>\$1,322,998</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$3,546,826</b>	<b>\$1,105,710</b>	<b>\$4,652,536</b>	<b>\$32,351</b>	<b>\$426,498</b>	<b>(\$118,605)</b>	<b>\$4,992,780</b>
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0		\$0
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$3,546,826</b>	<b>\$1,105,710</b>	<b>\$4,652,536</b>	<b>\$32,351</b>	<b>\$426,498</b>	<b>(\$118,605)</b>	<b>\$4,992,780</b>

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

	BUDGET TO ACTUAL - ALL FUNDS				JAN 31, 2019		PAGE 7
	OVER (UNDER) BUDGET						
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>							
Tax collections	(\$5,758,085)	(\$1,720,854)	(\$7,478,919)	(\$287,854)	(\$572,573)	\$0	(\$8,339,348)
Building and other permits	(79,980)	0	(79,980)	0	0	0	(79,980)
Ambulance fees, net	0	(667,969)	(667,969)	0	0	0	(667,969)
Interest	(53,826)	(25,214)	(78,840)	(7,060)	895	(250,000)	(335,005)
Miscellaneous revenue	(7,850)	(500)	(8,350)	0	0	(18,000,000)	(18,008,350)
Rental income	(7,250)	0	(7,250)	0	0	0	(7,250)
Financing Source - Loan Proceeds	0	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>(\$5,806,771)</b>	<b>(\$2,414,537)</b>	<b>(\$8,321,308)</b>	<b>(\$294,914)</b>	<b>(\$571,878)</b>	<b>(\$18,250,000)</b>	<b>(\$27,437,900)</b>
<b>EXPENDITURES</b>							
Bank service charges	(\$958)	(\$1,417)	(\$2,375)	\$0	\$0	\$0	(\$2,375)
Building maintenance	(41,145)	(17,833)	(58,778)	0	0	0	(58,778)
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	(13,619)	(4,694)	(18,313)	0	0	0	(18,313)
Election expenses	(10,500)	(4,500)	(15,000)	0	0	0	(15,000)
Equipment maintenance & expensed	(112,787)	(65,173)	(177,940)	0	0	0	(177,940)
Equipment purchases and replacement	0	0	0	0	0	118,605	118,605
Gasoline and oil	(39,732)	(17,028)	(56,760)	0	0	0	(56,760)
Insurance - employee - medical & dental	(1,231,532)	(527,763)	(1,759,295)	0	0	0	(1,759,295)
Insurance - general	(268,722)	(114,309)	(381,031)	0	0	0	(381,031)
Mortgage interest payments/expense	(3,625)	(1,554)	(5,179)	0	0	0	(5,179)
Miscellaneous expenses	(8,278)	(3,976)	(12,254)	0	0	0	(12,254)
Lease expenses - principal & interest	0	0	0	0	0	0	0
Office supplies and expenses	(22,294)	(9,555)	(31,849)	0	0	0	(31,849)
Payroll taxes	(322,551)	(138,630)	(461,181)	0	0	0	(461,181)
Professional fees & services	(114,520)	(99,867)	(214,387)	0	0	0	(214,387)
Rental Management Fee/repairs	(3,384)	0	(3,384)	0	0	0	(3,384)
Salaries	(4,408,326)	(1,825,742)	(6,234,068)	0	0	0	(6,234,068)
Salaries - OT	0	0	0	0	0	0	0
Supplies - cleaning & laundry	(11,156)	(4,781)	(15,937)	0	0	0	(15,937)
Training and education	(53,713)	(41,428)	(95,141)	0	0	0	(95,141)
Uniforms	(93,432)	(37,900)	(131,332)	0	0	0	(131,332)
Utilities	(36,095)	(15,470)	(51,565)	(107,153)	0	0	(158,718)
Vehicle maintenance & repairs	(90,949)	(18,597)	(109,546)	0	0	0	(109,546)
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)
<b>TOTAL EXPENDITURES</b>	<b>(\$6,906,818)</b>	<b>(\$2,958,811)</b>	<b>(\$9,865,629)</b>	<b>(\$288,398)</b>	<b>\$0</b>	<b>(\$1,166,595)</b>	<b>(\$11,320,622)</b>
<b>REVENUES OVER EXPENDITURES</b>							
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,000,047</b>	<b>\$544,274</b>	<b>\$1,544,321</b>	<b>(\$6,516)</b>	<b>(\$571,678)</b>	<b>(\$17,083,405)</b>	<b>(\$16,117,278)</b>



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

	BUDGET TO ACTUAL - ALL FUNDS				JAN 31, 2019	PAGE 8
	PERCENT OF BUDGET USED					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS
						TOTAL
<b>REVENUES</b>						
Tax collections	42.66%	42.66%	42.66%	42.72%	42.64%	42.66%
Building and other permits	27.29%		27.29%			27.29%
Ambulance fees, net		7.87%	7.87%			7.87%
Interest	23.39%	15.95%	21.16%	11.75%		6.42%
Miscellaneous revenue	1.88%	0.00%	1.76%			0.00%
Rental Income	16.67%		16.67%			16.67%
Financing Source - Loan Proceeds						
<b>TOTAL REVENUES</b>	<b>42.31%</b>	<b>35.73%</b>	<b>40.54%</b>	<b>42.23%</b>	<b>42.73%</b>	<b>18.71%</b>
<b>EXPENDITURES</b>						
Bank service charges	4.20%		5.00%			5.00%
Building maintenance	12.79%	✓ 12.79%	✓ 12.79%	✓		12.79%
Depreciated assets - capital assets	99.59%	✓	99.59%	✓		15.89%
Doctors fees & medical exams	2.74%	✓ 2.75%	✓ 2.74%	✓		2.74%
Dues and subscriptions	13.63%	✓ 16.09%	✓ 14.28%	✓		14.28%
Election expenses	0.00%	0.00%	0.00%			0.00%
Equipment maintenance & expensed	4.74%	✓ 16.87%	✓ 9.57%	✓		9.57%
Equipment purchases and replacement						
Gasoline and oil	8.18%	8.18%	6.18%			6.18%
Insurance - employee - medical & dental	7.15%	7.16%	7.15%			7.15%
Insurance - general	1.16%	1.16%	1.16%			1.16%
Mortgage interest payments/expense	7.53%	7.50%	7.52%			7.52%
Miscellaneous expenses	7.77%	6.98%	7.52%			7.52%
Lease expenses - principal & interest						
Office supplies and expenses	3.34%	3.34%	3.34%			3.34%
Payroll taxes	7.84%	7.58%	7.76%			7.76%
Professional fees & services	3.20%	5.52%	4.29%			4.29%
Rental Management Fee/repairs	3.31%		3.31%			3.31%
Salaries	7.38%	7.36%	7.36%			7.36%
Salaries - OT						
Supplies - cleaning & laundry	6.25%	✓ 6.25%	6.25%			6.25%
Training and education	10.02%	✓ 5.08%	7.93%			7.93%
Uniforms	18.86%	✓ 19.71%	✓ 19.11%	✓		19.11%
Utilities	7.09%	✓ 7.09%	7.09%	4.88%		5.81%
Vehicle maintenance & repairs	11.64%	✓ 2.63%	10.23%			10.23%
Work Comp Claims	0.00%	0.00%	0.00%			0.00%
Dispatch - CCE-911				49.51%	✓	49.51%
<b>TOTAL EXPENDITURES</b>	<b>10.20%</b>	<b>✓ 7.41%</b>	<b>✓ 9.38%</b>	<b>✓ 38.85%</b>	<b>0.00%</b>	<b>9.36%</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>						

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

GENERAL FUND			JAN 31, 2019	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$4,283,333	\$10,041,398	(\$5,758,065)	42.66%
Building and other permits	30,020	110,000	(79,980)	27.29%
Interest	16,374	70,000	(53,626)	23.39%
Miscellaneous revenue	150	8,000	(7,850)	1.88%
Rental income	1,450	8,700	(7,250)	16.67%
Financing Source - Loan Proceeds	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$4,331,327</b>	<b>\$10,238,098</b>	<b>(\$5,906,771)</b>	<b>42.31%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$42	\$1,000	(\$958)	4.20%
Building maintenance	6,034	47,179	(41,145)	12.79%
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	2,150	15,769	(13,619)	13.63%
Election expenses		10,500	(10,500)	0.00%
Equipment maintenance & expensed	5,608	118,375	(112,767)	4.74%
Equipment purchases and replacement		0	0	
Gasoline and oil	2,618	42,350	(39,732)	6.18%
Insurance - employee - medical & dental	94,846	1,326,378	(1,231,532)	7.15%
Insurance - general	3,128	269,850	(266,722)	1.16%
Mortgage interest payments/expense	295	3,920	(3,625)	7.53%
Miscellaneous expenses	697	8,975	(8,278)	7.77%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	771	23,065	(22,294)	3.34%
Payroll taxes	27,449	350,000	(322,551)	7.84%
Professional fees & services	3,780	118,300	(114,520)	3.20%
Rental Management Fee/repairs	116	3,500	(3,384)	3.31%
Salaries	350,317	4,758,643	(4,408,326)	7.36%
Salaries - OT		0	0	
Supplies - cleaning & laundry	744	11,900	(11,156)	6.25%
Training and education	5,982	59,695	(53,713)	10.02%
Uniforms	21,713	115,145	(93,432)	18.86%
Utilities	2,755	38,850	(36,095)	7.09%
Vehicle maintenance & repairs	11,976	102,925	(90,949)	11.64%
Work Comp Claims		3,500	(3,500)	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$784,501</b>	<b>\$7,691,319</b>	<b>(\$6,906,818)</b>	<b>10.20%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$3,546,826</b>	<b>\$2,546,779</b>	<b>1,000,047</b>	<b>139.27%</b>
<b>General/Ambulance/Pension Overhead Transfer</b>	<b>\$0</b>	<b>(\$500,000)</b>	<b>\$500,000</b>	
<b>TOTAL OVERHEAD TRANSFERS</b>	<b>\$0</b>	<b>(\$500,000)</b>	<b>\$500,000</b>	
<b>USE OF DISTRICT RESERVES</b>	<b>0</b>	<b>\$0</b>		
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$3,546,826</b>	<b>\$2,046,779</b>	<b>\$1,000,047</b>	<b>\$0</b>

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

AMBULANCE FUND			JAN 31, 2019	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$1,280,533	\$3,001,387	(\$1,720,854)	42.66%
Ambulance fees, net	57,031	725,000	(667,969)	7.87%
Interest	4,786	30,000	(25,214)	15.95%
Miscellaneous revenue	0	500	(500)	0.00%
<b>TOTAL REVENUES</b>	<b>\$1,342,350</b>	<b>\$3,756,887</b>	<b>(\$2,414,537)</b>	<b>35.73%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$83	\$1,500	(\$1,417)	5.53%
Building maintenance	2,586	20,219	(17,633)	12.79%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	206	7,500	(7,294)	2.75%
Dues and subscriptions	900	5,594	(4,694)	16.09%
Election expenses		4,500	(4,500)	0.00%
Equipment maintenance & expensed	13,227	78,400	(65,173)	16.87%
Equipment purchases and replacement		0	0	
Gasoline and oil	1,122	18,150	(17,028)	6.18%
Insurance - employee - medical & dental	40,685	568,448	(527,763)	7.16%
Insurance - general	1,341	115,650	(114,309)	1.16%
Mortgage interest payments/expense	126	1,680	(1,554)	7.50%
Miscellaneous expenses	299	4,275	(3,976)	6.99%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	330	9,885	(9,555)	3.34%
Payroll taxes	11,370	150,000	(138,630)	7.58%
Professional fees & services	5,833	105,700	(99,867)	5.52%
Rental Management Fee/repairs		0	0	
Salaries	145,018	1,970,760	(1,825,742)	7.36%
Salaries - OT		0	0	
Supplies - cleaning & laundry	319	5,100	(4,781)	6.25%
Training and education	2,207	43,635	(41,428)	5.06%
Uniforms	9,305	47,205	(37,900)	19.71%
Utilities	1,180	16,650	(15,470)	7.09%
Vehicle maintenance & repairs	503	19,100	(18,597)	2.63%
Work Comp Claims		1,500	(1,500)	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$236,640</b>	<b>\$3,195,451</b>	<b>(\$2,958,811)</b>	<b>7.41%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$1,105,710</b>	<b>\$561,436</b>	<b>\$544,274</b>	<b>0.00%</b>
General/Ambulance Overhead Transfer			0	
<b>USE OF DISTRICT RESERVES</b>	<b>0</b>			
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$1,105,710</b>	<b>\$561,436</b>	<b>\$544,274</b>	<b>\$0</b>

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

PENSION FUND			JAN 31, 2019	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$425,603	\$998,176	(\$572,573)	42.64%
Interest	895		895	
General Fund - additional contribution	0	0	0	
<b>TOTAL REVENUES</b>	\$426,498	\$998,176	(\$571,678)	42.73%
<b>EXPENDITURES</b>				
Pension Fund	\$0	\$1,498,176	(\$1,498,176)	0.00%
<b>TOTAL EXPENDITURES</b>	\$0	\$1,498,176	(\$1,498,176)	0.00%
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	\$426,498	(\$500,000)	\$926,498	
<b>TRANSFER FROM GENERAL FUND</b>		\$500,000		
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	\$426,498	\$0		

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

DISPATCH FUND			JAN 31, 2019	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$214,663	\$502,517	(\$287,854)	42.72%
Interest	940	8,000	(7,060)	11.75%
<b>TOTAL REVENUES</b>	<b>\$215,603</b>	<b>\$510,517</b>	<b>(\$294,914)</b>	<b>42.23%</b>
<b>EXPENDITURES</b>				
Dispatching fees	\$177,755	\$359,000	(\$181,245)	49.51%
Telephone	5,497	112,650	(107,153)	4.88%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0		0	
<b>TOTAL EXPENDITURES</b>	<b>\$183,252</b>	<b>\$471,650</b>	<b>(\$288,398)</b>	<b>38.85%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$32,351</b>	<b>\$38,867</b>	<b>(\$6,516)</b>	
<b>USE OF DISTRICT RESERVES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$32,351</b>	<b>\$38,867</b>	<b>\$0</b>	<b>\$0</b>



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

CAPITAL PROJECTS FUND			JAN 31, 2019	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Bond Proceeds		\$18,000,000		
Interest		250,000		
<b>TOTAL REVENUES</b>	\$0	\$18,250,000	\$0	
<b>EXPENDITURES</b>				
Depreciated Assets	\$118,605	\$1,285,200	(\$1,166,595)	
Equipment Purchased/Improvements			0	
Professional Fees			0	
Building Improvements			0	
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
<b>TOTAL EXPENDITURES</b>	\$118,605	\$1,285,200	(\$1,166,595)	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	(\$118,605)	\$16,964,800	\$1,166,595	
<b>USE OF DISTRICT RESERVES/TRANSFERS</b>	\$0		\$0	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	(\$118,605)	\$16,964,800	\$0	\$0

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

	GENERAL FUND		JAN 31, 2019	PAGE 14
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$4,283,333	\$3,865,423	\$417,910	✓ 10.81%
Building and other permits	30,020	14,245	15,775	✓ 110.74%
Interest	16,374	0	16,374	✓
Miscellaneous revenue	150	375	(225)	-60.00%
Rental income	1,450	1,450	0	0.00%
Financing Source - Loan Proceeds	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$4,331,327</b>	<b>\$3,881,493</b>	<b>\$449,834</b>	<b>✓ 11.59%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$42	\$3	\$39	✓ 1300.00%
Building maintenance	6,034	3,831	2,203	✓ 57.50%
Depreciated assets - capital assets	243,000	270,315	(27,315)	-10.10%
Doctors fees & medical exams	480	616	(136)	-22.08%
Dues and subscriptions	2,150	896	1,254	139.96%
Election expenses	0		0	
Equipment maintenance & expensed	5,608	1,644	3,964	241.12%
Equipment purchases and replacement	0		0	
Gasoline and oil	2,618	3,857	(1,239)	-32.12%
Insurance - employee - medical & dental	94,846	83,165	11,681	✓ 14.05%
Insurance - general	3,128	18,071	(14,943)	✓ -82.69%
Mortgage interest payments/expense	295	327	(32)	-9.79%
Miscellaneous expenses	697	349	348	99.71%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	771	2,247	(1,476)	-65.69%
Payroll taxes	27,449	24,181	3,268	13.51%
Professional fees & services	3,780	3,475	305	8.78%
Rental Management Fee/repairs	116	116	0	0.00%
Salaries	341,050	315,823	25,227	✓ 7.99%
Salaries - OT	9,267	7,369	1,898	25.76%
Supplies - cleaning & laundry	744	896	(152)	-16.96%
Training and education	5,982	5,788	194	3.35%
Uniforms	21,713	20,256	1,457	7.19%
Utilities	2,755	3,124	(369)	-11.81%
Vehicle maintenance & repairs	11,976	450	11,526	✓ 2561.33%
Work Comp Claims	0	309	(309)	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$784,501</b>	<b>\$767,108</b>	<b>\$17,393</b>	<b>✓ 2.27%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$3,546,826</b>	<b>\$3,114,385</b>	<b>\$432,441</b>	<b>✓ 13.89%</b>
<b>General/Ambulance/Dispatch/Pension OH Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$3,546,826</b>	<b>\$3,114,385</b>	<b>\$432,441</b>	<b>13.89%</b>

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

	AMBULANCE FUND		JAN 31, 2019	PAGE 15
	2019 ACTUAL	2018 ACTUAL	2019 - 2018 \$ OVER (UNDER)	2019 - 2018 % OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$1,280,533	\$1,127,670	\$152,863	✓ 13.56%
Ambulance fees, net	57,031	34,834	22,197	✓ 63.72%
Interest	4,786	0	4,786	
Miscellaneous revenue	0		0	
<b>TOTAL REVENUES</b>	<b>\$1,342,350</b>	<b>\$1,162,504</b>	<b>\$179,846</b>	<b>✓ 15.47%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$83	\$54	\$29	53.70%
Building maintenance	2,586	1,642	944	57.49%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	206	264	(58)	-21.97%
Dues and subscriptions	900	369	531	143.90%
Election expenses	0		0	
Equipment maintenance & expensed	13,227	13,354	(127)	-0.95%
Equipment purchases and replacement	0	146	(146)	-100.00%
Gasoline and oil	1,122	1,653	(531)	-32.12%
Insurance - employee - medical & dental	40,685	36,306	4,379	12.06%
Insurance - general	1,341	7,745	(6,404)	-82.69%
Mortgage interest payments/expense	126	140	(14)	-10.00%
Miscellaneous expenses	299	150	149	99.33%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	330	963	(633)	-65.73%
Payroll taxes	11,370	10,107	1,263	12.50%
Professional fees & services	5,833	5,825	8	0.14%
Rental Management Fee/repairs	0		0	
Salaries	141,047	131,957	9,090	6.89%
Salaries - OT	3,971	3,158	813	25.74%
Supplies - cleaning & laundry	319	384	(65)	-16.93%
Training and education	2,207	2,309	(102)	-4.42%
Uniforms	9,305	8,681	624	7.19%
Utilities	1,180	1,338	(158)	-11.81%
Vehicle maintenance & repairs	503	4,392	(3,889)	-88.55%
Work Comp Claims	0	133	(133)	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$236,640</b>	<b>\$231,070</b>	<b>\$5,570</b>	<b>✓ 2.41%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$1,105,710</b>	<b>\$931,434</b>	<b>\$174,276</b>	<b>✓ 18.71%</b>
<b>General/Ambulance/Dispatch Overhead Transfer</b>				
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$1,105,710</b>	<b>\$931,434</b>	<b>\$174,276</b>	<b>18.71%</b>

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

			JAN 31, 2019	PAGE 16
<b>CASH RESERVES AS OF</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>2019 - 2018 \$</b>	<b>2019 - 2018 %</b>
<b>JAN 31, 2019</b>	<b>JAN 31, 2019</b>	<b>JAN 31, 2018</b>	<b>OVER (UNDER)</b>	<b>OVER (UNDER)</b>
<b>GENERAL FUND:</b>				
Reliance Bank - General account	\$10,205,259.68	\$0.00	\$10,205,259.68	
Reliance Bank - FSA	5,427.06	0	5,427.06	
Reliance Bank - HRA	3,699.23	0	3,699.23	
Reliance Bank - Rental Property	11,760.43	0	11,760.43	
Commerce Bank - 0239	0.00	7,488,116.32	(\$7,488,116.32)	
Commerce Bank - FSA - 3217	0.00	4,309.65	(4,309.65)	-100.00%
Commerce Bank - HRA - 0938	0.00	9,336.72	(9,336.72)	-100.00%
Commerce Bank - Rental Property	0.00	4,564.87	(4,564.87)	-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%
<b>TOTAL GENERAL FUND CASH BALANCES</b>	<b>\$11,754,957.81</b>	<b>\$9,310,987.47</b>	<b>\$2,443,970.34</b>	<b>26.25%</b>
<b>AMBULANCE FUND:</b>				
Reliance Bank - 3181	\$3,381,564.00		\$3,381,564.00	
Meramec Valley Bank - Money Market	7,668.58		7,668.58	
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%
<b>TOTAL AMBULANCE FUND CASH BALANCES</b>	<b>\$4,159,460.82</b>	<b>\$3,165,880.01</b>	<b>\$993,580.81</b>	<b>31.38%</b>
<b>TOTAL OPERATING FUND CASH BALANCES</b>	<b>\$15,914,418.63</b>	<b>\$12,476,867.48</b>	<b>\$3,437,551.15</b>	<b>27.55%</b>

2019

Average Rate

1.133%

#DIV/0! #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	2956	Money Market	0.200%											
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	2.270%											
Fenton FPD	General	Reliance Bank	3207	General	2.270%											
Fenton FPD	Pension	Reliance Bank	2944	Pension	2.270%											
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	2.270%											
Fenton FPD	General	Reliance Bank	3371	Rental Property	2.270%											
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	2.270%											
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	2.270%											



**Bank Rating Report  
for  
Fenton FPD**

Rating Based on Information Gathered from:

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

BankRate.com  
Period Ending:

12/31/2017	*****	*****	Not Avail.	*****	*****
6/30/2017	*****	*****	Not Avail.	*****	*****
3/31/2017	*****	*****	Not Avail.	*****	*****
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:

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+
12/31/2017					
Institution Health	B+	A	B+	A	A
Texas Ratio	A+	A	B+	A+	A+

Ratings Key:

BankRate.com

\*\*\*\*\*

Superior

BauerFinancial.com

\*\*\*\*\*

Superior

\*\*\*\*

Sound

\*\*\*\*

Excellent

\*\*\*

Performing

\*\*\* 1/2

Good

\*\*

\*\*\*

Lowest Rating

Adequate

Problematic

Troubled

## Health

**A**

Data as of Q3 2018

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

## Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of 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
Certificate #	( <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=24998">https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=24998</a> )		vs Q3 2017 \$24.84B
Year Established	1984	Loans	Q3 2018 \$13.81B
Employees	4641		vs Q3 2017 \$13.61B
Primary Regulator	FED	Deposits	Q3 2018 \$20.37B
			vs Q3 2017 \$20.59B
		Equity Capital	Q3 2018 \$2.45B
			vs Q3 2017 \$2.39B
		Loan Loss Allowance	Q3 2018 \$159.7MM
			vs Q3 2017 \$157.8MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2018 \$20.8MM
Return on Assets - YTD	1.7%		vs Q3 2017 \$28.9MM
Return on Equity - YTD	17.31%	Real Estate Owned	Q3 2018 \$5.2MM
Annual Interest Income	\$642.9MM		vs Q3 2017 \$5.3MM

## Health

# A

Data as of Q3 2018

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

### Health Grade Components

A 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 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 ( <a href="https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=35123">https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=35123</a> )	Assets	Q3 2018 vs Q3 2017	\$1,51B \$1,41B
Year Established	1999	Loans	Q3 2018 vs Q3 2017	\$1.09B \$959.0MM
Employees	175	Deposits	Q3 2018 vs Q3 2017	\$1.19B \$1.08B
Primary Regulator	FDIC	Equity Capital	Q3 2018 vs Q3 2017	\$155.2MM \$165.0MM
		Loan Loss Allowance	Q3 2018 vs Q3 2017	\$11.2MM \$11.8MM
<b>PROFIT MARGIN</b>		Unbacked Noncurrent Loans	Q3 2018 vs Q3 2017	\$0 \$0
Return on Assets - YTD	1.1%	Real Estate Owned	Q3 2018 vs Q3 2017	\$10.5MM \$10.5MM
Return on Equity - YTD	10.42%			
Annual Interest Income	\$38.5MM			

## Health

**B**

Data as of Q2 2018

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

## Health Grade Components

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

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

**OVERALL**

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

Year 1948  
Chartered

Employees 69

Primary  
Regulator

**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

**PROFIT MARGIN**

Return on Assets - YTD 0.76%

Return on Equity - YTD 7.97%

Annual Interest Income \$5.2MM

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

## PROFIT MARGIN

Return on Assets - YTD 1.55%

Return on Equity - YTD 9.56%

Annual Interest Income \$42.2MM

## ASSETS AND LIABILITIES

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



## 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	19200	Assets	Q3 2018 \$115.2MM
Certificate #	( <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19200">https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19200</a> )		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
Annual Interest Income	\$3.4MM		vs Q3 2017 \$378.00K

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

**EMERGENCY CALLS**

2019 Calls		
Fire	EMS	TOTAL
68	344	412
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
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	354
53	308	324
58	347	346
64	306	396
66	362	380
75	315	396
71	326	414
84	372	370
53	334	399
73	330	353
80	313	391
64	329	442
823	3,987	4,810
68.58	332.25	400.83

DIFFERENCE in Calls		
Fire	EMS	Total
↓ -14	↓ -1	↑ 58
↓ -14	↓ -1	↑ 58
↓ -69	↓ -332	↓ -401

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

DIFFERENCE Percentage		
Fire	EMS	Total
↓ -17%	↓ 0%	↑ 16%
↓ -2%	↓ 0%	↑ 1%
↓ -100%	↓ -100%	↓ -100%

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

ASSETS

Current Assets		
Reliance Bank-General Account	\$	10,205,259.68
Reliance Bank-Flexible Spendin		5,427.06
Reliance Bank-Health Reimburse		3,699.23
Reliance Bank-Rental Property		11,760.43
Petty Cash		185.00
Investment Account		1,528,626.41
Taxes Receivable - Current		6,847,263.62
Due From Ambulance		67,645.52
Due from Capital Projects		909,781.64
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Rental Expense		250.00
Prepaid Expenses		221,249.07
		<hr/>
Total Current Assets		19,805,941.63
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><u>20,802,384.36</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,534.80
Accrued Salaries Payable		45,753.24
FSA Liability		(3,502.41)
IRS Payroll Taxes W/H		3,235.09
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		1,049,413.45
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>3,874,899.64</u>

Penton FPD - General  
 Balance Sheet - Governmental Funds - Modified Accrual Basis  
 January 31, 2019

Fund Balance		
Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	9,064,793.80	
Excess Revenue over (under) Ex	<u>3,546,826.00</u>	
Total Fund Balance		<u>16,927,484.72</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>20,802,384.36</u></u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 4,283,332.95	98.89	\$ 4,283,332.95	98.89
Interest Income	16,373.93	0.38	16,373.93	0.38
Miscellaneous Revenue	150.00	0.00	150.00	0.00
Permit Revenue	30,020.00	0.69	30,020.00	0.69
Rental Income	1,450.00	0.03	1,450.00	0.03
Total Revenues	4,331,326.88	100.00	4,331,326.88	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,331,326.88	100.00	4,331,326.88	100.00
Expenditures				
Salaries	341,050.14	7.87	341,050.14	7.87
Salaries OT	9,266.80	0.21	9,266.80	0.21
Payroll Taxes	27,448.77	0.63	27,448.77	0.63
Office Supplies	770.51	0.02	770.51	0.02
IT Expenses	4,735.50	0.11	4,735.50	0.11
Gas & Oil-Fuel	2,618.03	0.06	2,618.03	0.06
Bank Charges	42.42	0.00	42.42	0.00
Dues & Subscriptions	2,150.00	0.05	2,150.00	0.05
Insurance - General	3,127.85	0.07	3,127.85	0.07
Insurance - Employee	94,846.08	2.19	94,846.08	2.19
Professional Fees	3,779.67	0.09	3,779.67	0.09
Building Maintenance	6,034.14	0.14	6,034.14	0.14
Equipment Maintenance	872.45	0.02	872.45	0.02
Vehicle Maintenance	11,975.71	0.28	11,975.71	0.28
Rental Management Fee	116.00	0.00	116.00	0.00
Mortgage Payments	243,295.03	5.62	243,295.03	5.62
Doctors Fees	479.50	0.01	479.50	0.01
Misc. Expenses	697.03	0.02	697.03	0.02
Training & Education	5,982.25	0.14	5,982.25	0.14
Uniforms	21,712.56	0.50	21,712.56	0.50
Supplies-Cleaning & Maint.	744.36	0.02	744.36	0.02
Utilities	2,756.08	0.06	2,756.08	0.06
Total Expenditures	784,500.88	18.11	784,500.88	18.11
Excess Revenue over (under) Expenditur	\$ 3,546,826.00	81.89	\$ 3,546,826.00	81.89

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 4,283,332.95	98.89	\$ 4,283,332.95	98.89
Investment Interest	1,556.62	0.04	1,556.62	0.04
RB-Property Rental Interest	21.36	0.00	21.36	0.00
RB Health Reimburse Interest	0.35	0.00	0.35	0.00
RB-Flexible Spending Interest	16.18	0.00	16.18	0.00
RB-General Interest	14,779.42	0.34	14,779.42	0.34
Misc Income	150.00	0.00	150.00	0.00
Permit Revenue	30,020.00	0.69	30,020.00	0.69
Upper End Property	1,450.00	0.03	1,450.00	0.03
Total Revenues	4,331,326.88	100.00	4,331,326.88	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,331,326.88	100.00	4,331,326.88	100.00
Expenditures				
Salaries-Firefighters	281,691.92	6.50	281,691.92	6.50
Salaries-Fire Chief	6,946.16	0.16	6,946.16	0.16
Salaries-Deputy Chiefs	31,221.26	0.72	31,221.26	0.72
Salaries-Admin Assistants	5,453.00	0.13	5,453.00	0.13
Salaries-Office Manager	3,796.80	0.09	3,796.80	0.09
Salaries-Fire Marshall	9,816.00	0.23	9,816.00	0.23
Salaries-Inspectors	2,125.00	0.05	2,125.00	0.05
Payroll Overtime-FF	9,266.80	0.21	9,266.80	0.21
FICA/ Medicare	27,448.77	0.63	27,448.77	0.63
Marco	54.60	0.00	54.60	0.00
Office Source	112.17	0.00	112.17	0.00
Commerce Bank-VISA	266.08	0.01	266.08	0.01
ADP Screening Services	91.39	0.00	91.39	0.00
Copy Source	22.05	0.00	22.05	0.00
Summer One	120.27	0.00	120.27	0.00
The Emblem Authority	103.95	0.00	103.95	0.00
First Watch	575.50	0.01	575.50	0.01
ESO Solutions	4,160.00	0.10	4,160.00	0.10
Sieveking	2,618.03	0.06	2,618.03	0.06
Reliance Bank Fees	42.42	0.00	42.42	0.00
Backstoppers	105.00	0.00	105.00	0.00
Center for Public Safety	875.00	0.02	875.00	0.02
Fenton Area Chamber of Commerce	350.00	0.01	350.00	0.01
Metropolitan Fire Marshall Ass	50.00	0.00	50.00	0.00
Across the Street Productions	770.00	0.02	770.00	0.02
McNeil & Company	168.03	0.00	168.03	0.00
Standard Insurance	2,959.82	0.07	2,959.82	0.07
Delta Dental	5,887.23	0.14	5,887.23	0.14
United Healthcare	104,481.46	2.41	104,481.46	2.41
Eyemed	351.19	0.01	351.19	0.01
Quality Benefits	539.58	0.01	539.58	0.01
J W Terrill	254.80	0.01	254.80	0.01
Insurance Reimbursements	(17,067.03)	(0.39)	(17,067.03)	(0.39)
Gold's Gym	398.85	0.01	398.85	0.01
Rognan & Associates	1,225.00	0.03	1,225.00	0.03
Spector, Wolfe, McLaughlin	1,529.49	0.04	1,529.49	0.04
Darla Sansoucie	616.00	0.01	616.00	0.01
Paylocity	409.18	0.01	409.18	0.01



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Blue Chip Exterminating	28.70	0.00	28.70	0.00
Buildingstars	160.30	0.00	160.30	0.00
Commerce Bank-VISA	24.35	0.00	24.35	0.00
BRDA Electric	1,277.50	0.03	1,277.50	0.03
STL Automatic Door	4,299.05	0.10	4,299.05	0.10
Merlo Plumbing	244.24	0.01	244.24	0.01
Sentinel Emergency Solutions	872.45	0.02	872.45	0.02
Sentinel Emergency Solutions	1,102.62	0.03	1,102.62	0.03
CIT Trucks	1,225.60	0.03	1,225.60	0.03
Kelly's Auto Repair	68.43	0.00	68.43	0.00
Purcell Tire Company	480.57	0.01	480.57	0.01
American Test Center	2,942.95	0.07	2,942.95	0.07
Clark Power Services	6,155.54	0.14	6,155.54	0.14
Rental Management Fee	116.00	0.00	116.00	0.00
Reliance Bank-Mortgage Interes	295.03	0.01	295.03	0.01
Reliance Bank-Mort. Principle	243,000.00	5.61	243,000.00	5.61
SSM Health	409.50	0.01	409.50	0.01
Athletico LTD	70.00	0.00	70.00	0.00
Commerce Bank-VISA	416.67	0.01	416.67	0.01
Wal-Mart	18.31	0.00	18.31	0.00
Sam's	262.05	0.01	262.05	0.01
Commerce Bank-VISA	136.50	0.00	136.50	0.00
Pennwell/ FDIC	5,845.75	0.13	5,845.75	0.13
Leon Uniform Company	175.33	0.00	175.33	0.00
Sentinel Emergency Solutions	389.09	0.01	389.09	0.01
Leo Ellebrecht	3,701.60	0.09	3,701.60	0.09
Commerce Bank-VISA	818.20	0.02	818.20	0.02
Uniforms - Payroll	16,628.34	0.38	16,628.34	0.38
Lowes	102.38	0.00	102.38	0.00
Sam's Club	612.02	0.01	612.02	0.01
Wal-Mart	29.96	0.00	29.96	0.00
Missouri-American Water	157.75	0.00	157.75	0.00
Laclede Gas Company	1,050.38	0.02	1,050.38	0.02
AmerenUE	1,075.25	0.02	1,075.25	0.02
MSD	267.47	0.01	267.47	0.01
Aspen Waste Systems	205.23	0.00	205.23	0.00
Total Expenditures	784,500.88	18.11	784,500.88	18.11
Excess Revenue over (under) Expenditur	\$ 3,546,826.00	81.89	\$ 3,546,826.00	81.89

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 4,283,332.95	\$ 3,865,422.98	\$ 4,283,332.95	\$ 3,865,422.98
Interest Income	16,373.93	0.00	16,373.93	0.00
Miscellaneous Revenue	150.00	375.00	150.00	375.00
Permit Revenue	30,020.00	14,245.00	30,020.00	14,245.00
Rental Income	1,450.00	1,450.00	1,450.00	1,450.00
Total Revenues	4,331,326.88	3,881,492.98	4,331,326.88	3,881,492.98
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,331,326.88	3,881,492.98	4,331,326.88	3,881,492.98
Expenditures				
Salaries	341,050.14	315,823.48	341,050.14	315,823.48
Salaries OT	9,266.80	7,369.35	9,266.80	7,369.35
Depreciated Assets	0.00	270,315.49	0.00	270,315.49
Payroll Taxes	27,448.77	24,180.72	27,448.77	24,180.72
Office Supplies	770.51	2,246.83	770.51	2,246.83
IT Expenses	4,735.50	0.00	4,735.50	0.00
Gas & Oil-Fuel	2,618.03	3,856.92	2,618.03	3,856.92
Bank Charges	42.42	3.00	42.42	3.00
Equipment Purchases	0.00	4.04	0.00	4.04
Dues & Subscriptions	2,150.00	896.00	2,150.00	896.00
Insurance - General	3,127.85	18,071.44	3,127.85	18,071.44
Insurance - Employee	94,846.08	83,164.60	94,846.08	83,164.60
Professional Fees	3,779.67	3,475.03	3,779.67	3,475.03
Building Maintenance	6,034.14	3,830.90	6,034.14	3,830.90
Equipment Maintenance	872.45	1,639.56	872.45	1,639.56
Vehicle Maintenance	11,975.71	450.19	11,975.71	450.19
Workers Comp Claims	0.00	309.40	0.00	309.40
Rental Management Fee	116.00	116.00	116.00	116.00
Mortgage Payments	243,295.03	326.63	243,295.03	326.63
Doctors Fees	479.50	616.00	479.50	616.00
Misc. Expenses	697.03	348.87	697.03	348.87
Training & Education	5,982.25	5,788.18	5,982.25	5,788.18
Uniforms	21,712.56	20,256.03	21,712.56	20,256.03
Supplies-Cleaning & Maint.	744.36	896.06	744.36	896.06
Utilities	2,756.08	3,123.35	2,756.08	3,123.35
Total Expenditures	784,500.88	767,108.07	784,500.88	767,108.07
Excess Revenue over (under) Expenditur	\$ 3,546,826.00	\$ 3,114,384.91	\$ 3,546,826.00	\$ 3,114,384.91

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Collection - Current	\$ 4,283,332.95	\$ 3,865,422.98	\$ 4,283,332.95	\$ 3,865,422.98
Investment Interest	1,556.62	0.00	1,556.62	0.00
RB-Property Rental Interest	21.36	0.00	21.36	0.00
RB Health Reimburse Interest	0.35	0.00	0.35	0.00
RB-Flexible Spending Interest	16.18	0.00	16.18	0.00
RB-General Interest	14,779.42	0.00	14,779.42	0.00
Misc Income	150.00	0.00	150.00	0.00
Fire Reports	0.00	375.00	0.00	375.00
Permit Revenue	30,020.00	0.00	30,020.00	0.00
Building Permits	0.00	14,045.00	0.00	14,045.00
Re-Occupancy Fees	0.00	200.00	0.00	200.00
Upper End Property	1,450.00	1,450.00	1,450.00	1,450.00
<b>Total Revenues</b>	<b>4,331,326.88</b>	<b>3,881,492.98</b>	<b>4,331,326.88</b>	<b>3,881,492.98</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>4,331,326.88</b>	<b>3,881,492.98</b>	<b>4,331,326.88</b>	<b>3,881,492.98</b>
<b>Expenditures</b>				
Salaries-Firefighters	281,691.92	262,156.07	281,691.92	262,156.07
Salaries-Fire Chief	6,946.16	6,619.20	6,946.16	6,619.20
Salaries-Deputy Chiefs	31,221.26	30,643.37	31,221.26	30,643.37
Salaries-Admin Assistants	5,453.00	4,798.78	5,453.00	4,798.78
Salaries-Office Manager	3,796.80	3,682.56	3,796.80	3,682.56
Salaries-Fire Marshall	9,816.00	6,736.00	9,816.00	6,736.00
Salaries-Inspectors	2,125.00	1,187.50	2,125.00	1,187.50
Payroll Overtime-FF	9,266.80	7,369.35	9,266.80	7,369.35
Sentinel	0.00	37,924.05	0.00	37,924.05
Target Solutions	0.00	7,262.00	0.00	7,262.00
Bullex	0.00	1,833.44	0.00	1,833.44
Emergency Services	0.00	223,296.00	0.00	223,296.00
FICA/ Medicare	27,448.77	24,180.72	27,448.77	24,180.72
Marco	54.60	0.00	54.60	0.00
Office Source	112.17	204.76	112.17	204.76
Commerce Bank-VISA	266.08	929.42	266.08	929.42
ADP Screening Services	91.39	84.06	91.39	84.06
Copy Source	22.05	0.00	22.05	0.00
Summer One	120.27	236.12	120.27	236.12
The Emblem Authority	103.95	714.00	103.95	714.00
Quantum Technologies	0.00	78.47	0.00	78.47
First Watch	575.50	0.00	575.50	0.00
ESO Solutions	4,160.00	0.00	4,160.00	0.00
Sieveking	2,618.03	3,856.92	2,618.03	3,856.92
Commerce Bank	0.00	3.00	0.00	3.00
Reliance Bank Fees	42.42	0.00	42.42	0.00
Sentinel Emergency Solutions	0.00	(336.85)	0.00	(336.85)
Lowes	0.00	340.89	0.00	340.89
Backstoppers	105.00	0.00	105.00	0.00
Center for Public Safety	875.00	861.00	875.00	861.00
Fenton Area Chamber of Commerce	350.00	0.00	350.00	0.00
MABOI	0.00	35.00	0.00	35.00
Metropolitan Fire Marshall Ass	50.00	0.00	50.00	0.00

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Across the Street Productions	770.00	0.00	770.00	0.00
McNeil & Company	168.03	0.00	168.03	0.00
MO Employers Mutual	0.00	15,602.47	0.00	15,602.47
Standard Insurance	2,959.82	2,468.97	2,959.82	2,468.97
Delta Dental	5,887.23	5,094.22	5,887.23	5,094.22
United Healthcare	104,481.46	86,980.31	104,481.46	86,980.31
Eyemed	351.19	323.22	351.19	323.22
Quality Benefits	539.58	2,105.98	539.58	2,105.98
J W Terrill	254.80	480.48	254.80	480.48
Insurance Reimbursements	(17,067.03)	(11,819.61)	(17,067.03)	(11,819.61)
Gold's Gym	398.85	0.00	398.85	0.00
Rognan & Associates	1,225.00	1,225.00	1,225.00	1,225.00
Spector, Wolfe, McLaughlin	1,529.49	1,160.95	1,529.49	1,160.95
Darla Sansoucie	616.00	224.00	616.00	224.00
Paylocity	409.18	370.74	409.18	370.74
Aon Consulting	0.00	494.34	0.00	494.34
Blue Chip Exterminating	28.70	58.98	28.70	58.98
Buildingstars	160.30	160.30	160.30	160.30
Commerce Bank-VISA	24.35	662.52	24.35	662.52
BRDA Electric	1,277.50	161.00	1,277.50	161.00
Scott Lee Heating	0.00	1,811.60	0.00	1,811.60
STL Automatic Door	4,299.05	976.50	4,299.05	976.50
Merlo Plumbing	244.24	0.00	244.24	0.00
Sentinel Emergency Solutions	872.45	408.12	872.45	408.12
Rescue Repair	0.00	1,079.52	0.00	1,079.52
Kelly's Auto Repair	0.00	52.10	0.00	52.10
Commerce Bank-VISA	0.00	88.91	0.00	88.91
Lowes	0.00	10.91	0.00	10.91
Sentinel Emergency Solutions	1,102.62	0.00	1,102.62	0.00
CIT Trucks	1,225.60	329.97	1,225.60	329.97
Kelly's Auto Repair	68.43	90.89	68.43	90.89
Purcell Tire Company	480.57	29.33	480.57	29.33
American Test Center	2,942.95	0.00	2,942.95	0.00
Clark Power Services	6,155.54	0.00	6,155.54	0.00
Mercy Corp Health	0.00	309.40	0.00	309.40
Rental Management Fee	116.00	116.00	116.00	116.00
Reliance Bank-Mortgage Interes	295.03	326.63	295.03	326.63
Reliance Bank-Mort. Principle	243,000.00	0.00	243,000.00	0.00
SSM Health	409.50	0.00	409.50	0.00
Depaul Medical Group	0.00	616.00	0.00	616.00
Athletico LTD	70.00	0.00	70.00	0.00
Commerce Bank-VISA	416.67	227.59	416.67	227.59
Wal-Mart	18.31	0.00	18.31	0.00
Petty Cash	0.00	42.47	0.00	42.47
Sam's	262.05	78.81	262.05	78.81
Tri-County Training Consortium	0.00	4,803.75	0.00	4,803.75
Commerce Bank-VISA	136.50	584.43	136.50	584.43
Across The Street Productions	0.00	400.00	0.00	400.00
Pennwell/ FDIC	5,845.75	0.00	5,845.75	0.00
Leon Uniform Company	175.33	262.44	175.33	262.44
Sentinel Emergency Solutions	389.09	83.19	389.09	83.19
Schuhmacher Fire Equip	0.00	518.72	0.00	518.72
Leo Ellebrecht	3,701.60	1,901.20	3,701.60	1,901.20
Weber Fire & Safety	0.00	28.88	0.00	28.88
Firemaster	0.00	1,119.72	0.00	1,119.72
Commerce Bank-VISA	818.20	0.00	818.20	0.00
Uniforms - Payroll	16,628.34	0.00	16,628.34	0.00
Employee Uniform Reimbursement	0.00	16,341.88	0.00	16,341.88

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Grainger	0.00	542.11	0.00	542.11
Lowe's	102.38	8.46	102.38	8.46
Sam's Club	612.02	18.37	612.02	18.37
Commerce Bank-VISA	0.00	26.65	0.00	26.65
Batteries Plus Bulbs	0.00	300.47	0.00	300.47
Wal-Mart	29.96	0.00	29.96	0.00
Missouri-American Water	157.75	38.00	157.75	38.00
Laclede Gas Company	1,050.38	1,040.72	1,050.38	1,040.72
AmerenUE	1,075.25	1,564.46	1,075.25	1,564.46
MSD	267.47	342.09	267.47	342.09
Aspen Waste Systems	205.23	138.08	205.23	138.08
Total Expenditures	<u>784,500.88</u>	<u>767,108.07</u>	<u>784,500.88</u>	<u>767,108.07</u>
Excess Revenues over (under) Expenditu	\$ <u>3,546,826.00</u>	\$ <u>3,114,384.91</u>	\$ <u>3,546,826.00</u>	\$ <u>3,114,384.91</u>

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	3,381,564.00
MVB Money Market		7,668.58
Investment Account		770,228.24
Taxes Receivable - Current		1,997,299.01
Due from Capital Projects		18,351.76
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		98,370.34
		<hr/>
Total Current Assets		6,456,883.93
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
Total Assets	\$	<u>6,456,883.93</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
Due to General		67,645.52
IRS Payroll Taxes W/H		1,466.17
		<hr/>
Total Current Liabilities		99,270.47
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		824,174.60
		<hr/>
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		<hr/> 923,445.07
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		1,105,709.73
		<hr/>
Total Fund Balance		5,533,438.86
Total Liab., Def. Inflows & Fund Balance	\$	<u>6,456,883.93</u>



Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,280,532.91	95.39	\$ 1,280,532.91	95.39
Ambulance Service Charge	57,030.69	4.25	57,030.69	4.25
Interest Income	4,786.28	0.36	4,786.28	0.36
Total Revenues	<u>1,342,349.88</u>	<u>100.00</u>	<u>1,342,349.88</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>1,342,349.88</u>	<u>100.00</u>	<u>1,342,349.88</u>	<u>100.00</u>
Expenditures				
Salaries	141,046.77	10.51	141,046.77	10.51
Salaries OT	3,971.49	0.30	3,971.49	0.30
Payroll Taxes	11,369.60	0.85	11,369.60	0.85
Office Supplies	330.21	0.02	330.21	0.02
Gas & Oil-Fuel	1,122.02	0.08	1,122.02	0.08
Bank Charges	82.50	0.01	82.50	0.01
Dues & Subscriptions	900.00	0.07	900.00	0.07
Insurance - General	1,340.51	0.10	1,340.51	0.10
Insurance - Employee	40,684.64	3.03	40,684.64	3.03
Professional Fee	5,833.12	0.43	5,833.12	0.43
Building Maintenance	2,586.07	0.19	2,586.07	0.19
Equipment Maintenance	13,227.48	0.99	13,227.48	0.99
Vehicle Maintenance	502.82	0.04	502.82	0.04
Mortgage Interest Payments	126.44	0.01	126.44	0.01
Doctors Fees	205.50	0.02	205.50	0.02
Misc Expenses	298.73	0.02	298.73	0.02
Training & Education	2,206.74	0.16	2,206.74	0.16
Uniforms	9,305.37	0.69	9,305.37	0.69
Supplies-Cleaning & Maint.	319.01	0.02	319.01	0.02
Utilities	1,181.13	0.09	1,181.13	0.09
Total Expenditures	<u>236,640.15</u>	<u>17.63</u>	<u>236,640.15</u>	<u>17.63</u>
Excess Revenue over (under) Expenditur	<u>\$ 1,105,709.73</u>	<u>82.37</u>	<u>\$ 1,105,709.73</u>	<u>82.37</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 1,280,532.91	95.39	\$ 1,280,532.91	95.39
Ambulance Service Charge	57,250.69	4.26	57,250.69	4.26
Ambulance Refunds	(220.00)	(0.02)	(220.00)	(0.02)
MVB Interest	1.30	0.00	1.30	0.00
Reliance Bank Interest	4,784.98	0.36	4,784.98	0.36
Total Revenues	1,342,349.88	100.00	1,342,349.88	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,342,349.88	100.00	1,342,349.88	100.00
Expenditures				
Salaries-Fire Chief	2,976.92	0.22	2,976.92	0.22
Salaries-Deputy Chiefs	13,380.54	1.00	13,380.54	1.00
Salaries-Admin Assistants	2,337.00	0.17	2,337.00	0.17
Salaries-Office Manager	1,627.20	0.12	1,627.20	0.12
Salaries-EMT/Paramedic	120,725.11	8.99	120,725.11	8.99
Payroll OT-Ambulance	3,971.49	0.30	3,971.49	0.30
PR Taxes - FICA/ Medicare	11,369.60	0.85	11,369.60	0.85
Ambulance Exp Transfer	330.21	0.02	330.21	0.02
Ambulance Exp Transfer	1,122.02	0.08	1,122.02	0.08
Reliance Bank	82.50	0.01	82.50	0.01
Ambulance Transfer	900.00	0.07	900.00	0.07
Ambulance Exp Transfer	1,340.51	0.10	1,340.51	0.10
Ambulance Exp Transfer	40,684.64	3.03	40,684.64	3.03
Rognan & Associates	525.00	0.04	525.00	0.04
Spector, Wolfe, McLaughlin	655.49	0.05	655.49	0.05
Darla Sansoucie	264.00	0.02	264.00	0.02
Paylocity	175.36	0.01	175.36	0.01
EMS/Mc	2,219.58	0.17	2,219.58	0.17
EMS/MC/C/C Fees	1,993.69	0.15	1,993.69	0.15
Ambulance Transfer	2,586.07	0.19	2,586.07	0.19
Physio-Control	5,198.40	0.39	5,198.40	0.39
Airgas	137.45	0.01	137.45	0.01
SSM Health	263.00	0.02	263.00	0.02
Boundtree	2,154.40	0.16	2,154.40	0.16
St. Clare Hospital	5,474.23	0.41	5,474.23	0.41
Kelly's Auto Parts	132.98	0.01	132.98	0.01
Purcell Tire	344.58	0.03	344.58	0.03
Ambulance Expl Transfer	25.26	0.00	25.26	0.00
Reliance Bank	126.44	0.01	126.44	0.01
Ambulance Exp Transfer	205.50	0.02	205.50	0.02
Ambulance Transfer	298.73	0.02	298.73	0.02
Commerce Bank-VISA	1,608.24	0.12	1,608.24	0.12
Anna Brown	120.00	0.01	120.00	0.01
Caleb Herrell	140.00	0.01	140.00	0.01
Jason Lampe	160.00	0.01	160.00	0.01
Dan Sutton	120.00	0.01	120.00	0.01
Ambulance Exp Transfer	58.50	0.00	58.50	0.00
Ambulance Exp Transfer	2,178.94	0.16	2,178.94	0.16
Uniforms - Payroll	7,126.43	0.53	7,126.43	0.53
Ambulance Transfer	319.01	0.02	319.01	0.02
Ambulance Exp Transfer	1,181.13	0.09	1,181.13	0.09

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

Total Expenditures	<u>Current Month</u> 236,640.15	17.63	<u>Year to Date</u> 236,640.15	17.63
Excess Revenue over (under) Expenditur	<u>\$ 1,105,709.73</u>	82.37	<u>\$ 1,105,709.73</u>	82.37

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Revenues	\$ 1,280,532.91	\$ 1,127,669.78	\$ 1,280,532.91	\$ 1,127,669.78
Ambulance Service Charge	57,030.69	34,834.28	57,030.69	34,834.28
Interest Income	4,786.28	0.13	4,786.28	0.13
<b>Total Revenues</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>
<b>Expenditures</b>				
Salaries	141,046.77	131,957.13	141,046.77	131,957.13
Salaries OT	3,971.49	3,158.29	3,971.49	3,158.29
Payroll Taxes	11,369.60	10,107.31	11,369.60	10,107.31
Office Supplies	330.21	962.93	330.21	962.93
Gas & Oil-Fuel	1,122.02	1,652.97	1,122.02	1,652.97
Bank Charges	82.50	53.50	82.50	53.50
Equipment Purchases	0.00	146.10	0.00	146.10
Dues & Subscriptions	900.00	369.00	900.00	369.00
Insurance - General	1,340.51	7,744.90	1,340.51	7,744.90
Insurance - Employee	40,684.64	36,305.85	40,684.64	36,305.85
Professional Fee	5,833.12	5,824.52	5,833.12	5,824.52
Building Maintenance	2,586.07	1,641.81	2,586.07	1,641.81
Equipment Maintenance	13,227.48	13,353.92	13,227.48	13,353.92
Vehicle Maintenance	502.82	4,392.47	502.82	4,392.47
Workers Comp Claims	0.00	132.60	0.00	132.60
Mortgage Interest Payments	126.44	139.99	126.44	139.99
Doctors Fees	205.50	264.00	205.50	264.00
Misc Expenses	298.73	149.51	298.73	149.51
Training & Education	2,206.74	2,309.22	2,206.74	2,309.22
Uniforms	9,305.37	8,681.15	9,305.37	8,681.15
Supplies-Cleaning & Maint.	319.01	384.02	319.01	384.02
Utilities	1,181.13	1,338.58	1,181.13	1,338.58
<b>Total Expenditures</b>	<b>236,640.15</b>	<b>231,069.77</b>	<b>236,640.15</b>	<b>231,069.77</b>
<b>Excess Revenue over (under) Expenditur</b>	<b>\$ 1,105,709.73</b>	<b>\$ 931,434.42</b>	<b>\$ 1,105,709.73</b>	<b>\$ 931,434.42</b>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Collection - Current	\$ 1,280,532.91	\$ 1,127,669.78	\$ 1,280,532.91	\$ 1,127,669.78
Ambulance Service Charge	57,250.69	34,834.28	57,250.69	34,834.28
Ambulance Refunds	(220.00)	0.00	(220.00)	0.00
MVB Interest	1.30	0.00	1.30	0.00
Reliance Bank Interest	4,784.98	0.13	4,784.98	0.13
<b>Total Revenues</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>	<b>1,342,349.88</b>	<b>1,162,504.19</b>
<b>Expenditures</b>				
Salaries-Fire Chief	2,976.92	2,836.80	2,976.92	2,836.80
Salaries-Deputy Chiefs	13,380.54	13,132.87	13,380.54	13,132.87
Salaries-Admin Assistants	2,337.00	2,056.62	2,337.00	2,056.62
Salaries-Office Manager	1,627.20	1,578.24	1,627.20	1,578.24
Salaries-EMT/Paramedic	120,725.11	112,352.60	120,725.11	112,352.60
Payroll OT-Ambulance	3,971.49	3,158.29	3,971.49	3,158.29
PR Taxes - FICA/ Medicare	11,369.60	10,107.31	11,369.60	10,107.31
Ambulance Exp Transfer	330.21	962.93	330.21	962.93
Ambulance Exp Transfer	1,122.02	1,652.97	1,122.02	1,652.97
Reliance Bank	82.50	53.50	82.50	53.50
Ambulance Exp Transfer	0.00	146.10	0.00	146.10
Ambulance Transfer	900.00	369.00	900.00	369.00
Ambulance Exp Transfer	1,340.51	7,744.90	1,340.51	7,744.90
Ambulance Exp Transfer	40,684.64	36,305.85	40,684.64	36,305.85
Rognan & Associates	525.00	525.00	525.00	525.00
ProClaims	0.00	4,335.23	0.00	4,335.23
Spector, Wolfe, McLaughlin	655.49	497.55	655.49	497.55
Darla Sansoucie	264.00	96.00	264.00	96.00
Paylocity	175.36	158.88	175.36	158.88
Aon Consulting	0.00	211.86	0.00	211.86
EMS/Mc	2,219.58	0.00	2,219.58	0.00
EMS/MC C/C Fees	1,993.69	0.00	1,993.69	0.00
Ambulance Transfer	2,586.07	1,641.81	2,586.07	1,641.81
Physio-Control	5,198.40	6,516.24	5,198.40	6,516.24
Stryker	0.00	374.41	0.00	374.41
Airgas	137.45	200.67	137.45	200.67
SSM Health	263.00	209.57	263.00	209.57
Boundtree	2,154.40	5,010.61	2,154.40	5,010.61
St. Clare Hospital	5,474.23	0.00	5,474.23	0.00
EMSAR	0.00	732.50	0.00	732.50
Arrow International	0.00	158.85	0.00	158.85
Ambulance Transfer	0.00	151.07	0.00	151.07
K&K Car Repair	0.00	390.00	0.00	390.00
Kelly's Auto Parts	132.98	361.35	132.98	361.35
Purcell Tire	344.58	0.00	344.58	0.00
CIT Trucks	0.00	718.16	0.00	718.16
Sunset Auto	0.00	224.56	0.00	224.56
Interstate Billing Service	0.00	2,698.40	0.00	2,698.40
Ambulance Expl Transfer	25.26	0.00	25.26	0.00
Ambulance Exp Transfer	0.00	132.60	0.00	132.60

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Reliance Bank	126.44	139.99	126.44	139.99
Ambulance Exp Transfer	205.50	264.00	205.50	264.00
Ambulance Transfer	298.73	149.51	298.73	149.51
Commerce Bank-VISA	1,608.24	0.00	1,608.24	0.00
Anna Brown	120.00	0.00	120.00	0.00
Caleb Herrell	140.00	0.00	140.00	0.00
Jason Lampe	160.00	0.00	160.00	0.00
Dan Sutton	120.00	0.00	120.00	0.00
Ambulance Exp Transfer	58.50	2,309.22	58.50	2,309.22
Ambulance Exp Transfer	2,178.94	8,681.15	2,178.94	8,681.15
Uniforms - Payroll	7,126.43	0.00	7,126.43	0.00
Ambulance Transfer	319.01	384.02	319.01	384.02
Ambulance Exp Transfer	1,181.13	1,338.58	1,181.13	1,338.58
Total Expenditures	236,640.15	231,069.77	236,640.15	231,069.77
Excess Revenues over (under) Expenditu	\$ 1,105,709.73	\$ 931,434.42	\$ 1,105,709.73	\$ 931,434.42



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

ASSETS

Current Assets		
Reliance Bank	\$	490,792.12
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		1,091,150.92
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,091,150.92</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		32,351.59
		<hr/>
Total Fund Balance		953,838.13
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,091,150.92</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 214,662.97	99.56	\$ 214,662.97	99.56
Interest Income	939.92	0.44	939.92	0.44
Total Revenues	<u>215,602.89</u>	100.00	<u>215,602.89</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>215,602.89</u>	100.00	<u>215,602.89</u>	100.00
Expenditures				
Dispatching Services	177,755.12	82.45	177,755.12	82.45
Telephone Expenses	2,020.64	0.94	2,020.64	0.94
Communication Expense	3,475.54	1.61	3,475.54	1.61
Total Expenditures	<u>183,251.30</u>	84.99	<u>183,251.30</u>	84.99
Excess Revenue over (under) Expenditur	<u>\$ 32,351.59</u>	15.01	<u>\$ 32,351.59</u>	15.01

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 214,662.97	99.56	\$ 214,662.97	99.56
Reliance Bank Interest	939.92	0.44	939.92	0.44
Total Revenues	215,602.89	100.00	215,602.89	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	215,602.89	100.00	215,602.89	100.00
Expenditures				
Central County Emergency 911	177,755.12	82.45	177,755.12	82.45
Charter Communications	1,046.93	0.49	1,046.93	0.49
AT&T	1,081.71	0.50	1,081.71	0.50
Telephone Reimbursements	(108.00)	(0.05)	(108.00)	(0.05)
Charter Communications	949.00	0.44	949.00	0.44
Commerce Bank-VISA	187.59	0.09	187.59	0.09
Miken Technologies	1,395.67	0.65	1,395.67	0.65
AT&T	943.28	0.44	943.28	0.44
Total Expenditures	183,251.30	84.99	183,251.30	84.99
Excess Revenue over (under) Expenditur	\$ 32,351.59	15.01	\$ 32,351.59	15.01

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues	\$	214,662.97	\$ 187,852.33	\$ 214,662.97	\$ 187,852.33
Interest Income		939.92	0.00	939.92	0.00
Total Revenues		<u>215,602.89</u>	<u>187,852.33</u>	<u>215,602.89</u>	<u>187,852.33</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>215,602.89</u>	<u>187,852.33</u>	<u>215,602.89</u>	<u>187,852.33</u>
Expenditures					
Dispatching Services		177,755.12	178,771.51	177,755.12	178,771.51
Telephone Expenses		2,020.64	1,111.23	2,020.64	1,111.23
Communication Expense		3,475.54	5,707.77	3,475.54	5,707.77
Total Expenditures		<u>183,251.30</u>	<u>185,590.51</u>	<u>183,251.30</u>	<u>185,590.51</u>
Excess Revenue over (under) Expenditur	\$	<u>32,351.59</u>	<u>\$ 2,261.82</u>	<u>\$ 32,351.59</u>	<u>\$ 2,261.82</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 214,662.97	\$ 187,852.33	\$ 214,662.97	\$ 187,852.33
Reliance Bank Interest	939.92	0.00	939.92	0.00
Total Revenues	<u>215,602.89</u>	<u>187,852.33</u>	<u>215,602.89</u>	<u>187,852.33</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>215,602.89</u>	<u>187,852.33</u>	<u>215,602.89</u>	<u>187,852.33</u>
Expenditures				
Central County Emergency 911	177,755.12	178,771.51	177,755.12	178,771.51
Charter Communications	1,046.93	1,059.80	1,046.93	1,059.80
AT&T	1,081.71	104.43	1,081.71	104.43
Telephone Reimbursements	(108.00)	(53.00)	(108.00)	(53.00)
Charter Communications	949.00	1,000.00	949.00	1,000.00
Commerce Bank-VISA	187.59	0.00	187.59	0.00
Miken Technologies	1,395.67	1,873.67	1,395.67	1,873.67
CCE-911	0.00	2,035.70	0.00	2,035.70
Warner Communications	0.00	476.00	0.00	476.00
Ed Roehr Safety Products	0.00	322.40	0.00	322.40
AT&T	943.28	0.00	943.28	0.00
Total Expenditures	<u>183,251.30</u>	<u>185,590.51</u>	<u>183,251.30</u>	<u>185,590.51</u>
Excess Revenues over (under) Expenditu	\$ <u>32,351.59</u>	\$ <u>2,261.82</u>	\$ <u>32,351.59</u>	\$ <u>2,261.82</u>

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	788,988.29
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
		<hr/>
Total Current Assets		39,081,476.58
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>39,081,476.58</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		426,498.36
		<hr/>
Total Fund Balance		32,388,473.00
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>39,081,476.58</u>



Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 425,603.47	99.79	\$ 425,603.47	99.79
Interest Income	894.89	0.21	894.89	0.21
Total Revenues	<u>426,498.36</u>	100.00	<u>426,498.36</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>426,498.36</u>	100.00	<u>426,498.36</u>	100.00
Expenditures				
Total Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Excess Revenue over (under) Expenditur	<u>\$ 426,498.36</u>	100.00	<u>\$ 426,498.36</u>	100.00

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 425,603.47	99.79	\$ 425,603.47	99.79
Reliance Bank Interest	894.89	0.21	894.89	0.21
Total Revenues	<u>426,498.36</u>	<u>100.00</u>	<u>426,498.36</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>426,498.36</u>	<u>100.00</u>	<u>426,498.36</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>\$ 426,498.36</u>	<u>100.00</u>	<u>\$ 426,498.36</u>	<u>100.00</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 425,603.47	\$ 376,816.22	\$ 425,603.47	\$ 376,816.22
Interest Income	894.89	0.00	894.89	0.00
Total Revenues	<u>426,498.36</u>	<u>376,816.22</u>	<u>426,498.36</u>	<u>376,816.22</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>426,498.36</u>	<u>376,816.22</u>	<u>426,498.36</u>	<u>376,816.22</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>426,498.36</u>	\$ <u>376,816.22</u>	\$ <u>426,498.36</u>	\$ <u>376,816.22</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 425,603.47	\$ 376,816.22	\$ 425,603.47	\$ 376,816.22
Reliance Bank Interest	894.89	0.00	894.89	0.00
Total Revenues	<u>426,498.36</u>	<u>376,816.22</u>	<u>426,498.36</u>	<u>376,816.22</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>426,498.36</u>	<u>376,816.22</u>	<u>426,498.36</u>	<u>376,816.22</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenues over (under) Expenditu	\$ <u>426,498.36</u>	\$ <u>376,816.22</u>	\$ <u>426,498.36</u>	\$ <u>376,816.22</u>

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

Page: 1

ASSETS

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

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General Fund	\$ 909,781.64	
Due To Ambulance Fund	18,351.76	
Due To Dispatch Fund	4,260.93	
	<hr/>	
Total Current Liabilities		932,394.33
Deferred Inflows of Resources		
	<hr/>	
Total Deferred Inflows of Resources		0.00
Total Liabilities		<hr/> 932,394.33
Fund Balance		
Fund Balance - Restricted	(813,789.33)	
Excess Revenue over (under) Ex	(118,605.00)	
	<hr/>	
Total Fund Balance		(932,394.33)
Total Liab., Def. Inflows & Fund Balance	\$	<hr/> <hr/> 0.00

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 2019

	Current Month		Year to Date	
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	0.00	0.00
Expenditures				
Depreciated Assets	\$ 114,435.00	0.00	\$ 114,435.00	0.00
Professional Fees	4,170.00	0.00	4,170.00	0.00
Total Expenditures	118,605.00	0.00	118,605.00	0.00
Excess Revenue over (under) Expenditur	\$ (118,605.00)	0.00	\$ (118,605.00)	0.00

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the One Month Ending January 31, 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	\$ 43,167.00	0.00	\$ 43,167.00	0.00
MacQueen Emergency Group	71,268.00	0.00	71,268.00	0.00
ArchImages	3,170.00	0.00	3,170.00	0.00
MO State Auditor	<u>1,000.00</u>	0.00	<u>1,000.00</u>	0.00
Total Expenditures	<u>118,605.00</u>	0.00	<u>118,605.00</u>	0.00
Excess Revenue over (under) Expenditur	\$ <u>(118,605.00)</u>	0.00	\$ <u>(118,605.00)</u>	0.00