

Fenton Fire Protection District

Financial Statements
~
July 2018

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 July 31, 2018, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2018. 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

August 22, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

JULY 31, 2018	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$210,064)	1%	\$83,246	(\$72,424)	\$31,425	(\$137,640)
2017	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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)
\$371,897	1%	\$83,246	\$626,827	\$31,425	(\$254,929)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JULY 31, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,368,923	\$12,812,589	(\$4,443,666)	65.32%
Building and other permits	105,770	100,000	5,770	105.77%
Ambulance fees, net	412,230	750,000	(337,770)	54.96%
Interest	69,924	45,000	24,924	155.39%
Miscellaneous revenue	6,144	8,500	(2,356)	72.28%
Rental income	10,200	17,400	(7,200)	58.62%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$8,973,191	\$13,733,489	(\$4,760,298)	65.34%
EXPENDITURES				
Bank service charges	\$985	\$1,500	(\$515)	65.67%
Building maintenance	28,173	65,464	(37,291)	43.04%
Depreciated assets - capital assets	346,158	595,992	(249,834)	58.08%
Doctors fees & medical exams	2,776	24,000	(21,224)	11.57%
Dues and subscriptions	7,669	23,060	(15,391)	33.26%
Election expenses	20,527	30,000	(9,473)	68.42%
Equipment maintenance & expensed	70,231	165,695	(95,464)	42.39%
Equipment purchases and replacement	10,844	0	10,844	
Gasoline and oil	33,476	50,500	(17,024)	66.29%
Insurance - employee - medical & dental	905,331	1,780,326	(874,995)	50.85%
Insurance - general	261,468	348,500	(87,032)	75.03%
Mortgage interest payments/expense	3,191	5,600	(2,409)	56.98%
Miscellaneous expenses	5,256	13,250	(7,994)	39.67%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	16,113	25,800	(9,687)	62.45%
Payroll taxes	268,200	496,000	(227,800)	54.07%
Professional fees & services	121,874	219,500	(97,626)	55.52%
Rental Management Fee/repairs	2,620	5,200	(2,580)	50.38%
Salaries	3,562,417	6,661,500	(3,099,083)	53.48%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,229	15,000	(3,771)	74.86%
Training and education	35,910	104,751	(68,841)	34.28%
Uniforms	100,472	100,000	472	100.47%
Utilities	31,965	51,400	(19,435)	62.19%
Vehicle maintenance & repairs	36,380	88,000	(51,620)	41.34%
Work Comp Claims	884	5,000	(4,116)	17.68%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$6,475,014	\$11,467,038	(\$4,992,024)	56.47%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,498,177	\$2,266,451	\$231,726	110.22%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,498,177	\$2,266,451	\$231,726	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JULY 31, 2018	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2018 - COMPARED TO ACTUAL 2017	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
	2018	2017	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$8,368,923	\$5,178,363	\$3,190,560	✓ 61.61%
Building and other permits	105,770	88,979	16,791	✓ 18.87%
Ambulance fees, net	412,230	444,418	(32,188)	✓ -7.24%
Interest	69,924	8,214	61,710	✓ 751.28%
Miscellaneous revenue	6,144	7,902	(1,758)	-22.25%
Rental income	10,200	10,150	50	0.49%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$8,973,191	\$6,108,842	\$2,864,349	✓ 46.89%
EXPENDITURES				
Bank service charges	\$985	\$458	\$527	115.07%
Building maintenance	28,173	19,028	9,145	✓ 48.06%
Depreciated assets - capital assets	346,158	371,962	(25,804)	✓ -6.94%
Doctors fees & medical exams	2,776	2,994	(218)	-7.28%
Dues and subscriptions	7,669	7,270	399	5.49%
Election expenses	20,527	14,876	5,651	✓ 37.99%
Equipment maintenance & expensed	70,231	46,042	24,189	✓ 52.54%
Equipment purchases and replacement	10,844	5,753	5,091	88.49%
Gasoline and oil	33,476	26,706	6,770	✓ 25.35%
Insurance - employee - medical & dental	905,331	810,947	94,384	✓ 11.64%
Insurance - general	261,468	185,687	75,781	✓ 40.81%
Mortgage interest payments/expense	3,191	3,191	0	0.00%
Miscellaneous expenses	5,256	3,532	1,724	✓ 48.81%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	16,113	11,005	5,108	46.42%
Payroll taxes	268,200	260,487	7,713	✓ 2.96%
Professional fees & services	121,874	77,761	44,113	✓ 56.73%
Rental Management Fee/repairs	2,620	812	1,808	✓ 222.66%
Salaries	3,466,667	3,286,067	180,600	✓ 5.50%
Salaries - OT	95,750	180,323	(84,573)	✓ -46.90%
Supplies - cleaning & laundry	11,229	9,859	1,370	13.90%
Training and education	35,910	15,363	20,547	✓ 133.74%
Uniforms	100,472	87,075	13,397	✓ 15.39%
Utilities	31,965	26,405	5,560	✓ 21.06%
Vehicle maintenance & repairs	36,380	88,753	(52,373)	✓ -59.01%
Work Comp Claims	884	394	490	✓ 124.37%
Pension Contribution	500,000	0	500,000	✓
TOTAL EXPENDITURES	\$6,475,014	\$5,586,419	\$888,595	✓ 15.91%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,498,177	\$522,423	\$1,975,754	478.19%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,498,177	\$522,423	\$1,975,754	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				JULY 31, 2018	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$9,919,033	\$2,893,556	\$12,812,589	\$481,873	\$967,499	\$14,261,961
Building and other permits	100,000		100,000			100,000
Ambulance fees, net		750,000	750,000			750,000
Interest	35,000	10,000	45,000	2,000		47,000
Miscellaneous revenue	8,000	500	8,500		500,000	508,500
Rental income	17,400		17,400			17,400
Financing Source - Loan Proceeds	0		0			0
TOTAL REVENUES	\$10,079,433	\$3,654,056	\$13,733,489	\$483,873	\$1,467,499	\$15,684,861
EXPENDITURES						
Bank service charges	\$1,500	\$0	\$1,500			\$1,500
Building maintenance	45,825	19,639	65,464			65,464
Depreciated assets - capital assets	588,692	7,300	595,992	12,900		608,892
Doctors fees & medical exams	16,800	7,200	24,000			24,000
Dues and subscriptions	16,762	6,298	23,060			23,060
Election expenses	21,000	9,000	30,000			30,000
Equipment maintenance & expensed	80,975	84,720	165,695			165,695
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	35,350	15,150	50,500			50,500
Insurance - employee - medical & dental	1,246,228	534,098	1,780,326			1,780,326
Insurance - general	243,950	104,550	348,500			348,500
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	91,000	0	91,000			91,000
Office supplies and expenses	20,610	5,190	25,800			25,800
Payroll taxes	347,200	148,800	496,000			496,000
Professional fees & services	110,950	108,550	219,500			219,500
Rental Management Fee/repairs	5,200	0	5,200			5,200
Salaries	4,695,660	1,965,840	6,661,500			6,661,500
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,500	4,500	15,000			15,000
Training and education	55,090	49,661	104,751			104,751
Uniforms	70,000	30,000	100,000			100,000
Utilities	35,980	15,420	51,400	114,100		165,500
Vehicle maintenance & repairs	68,900	19,100	88,000			88,000
Work Comp Claims	3,500	1,500	5,000			5,000
Dispatch - CCE-911				358,000		358,000
Pension Contribution	500,000		500,000		1,467,499	1,967,499
TOTAL EXPENDITURES	\$8,324,567	\$3,142,471	\$11,467,038	\$485,000	\$1,467,499	\$13,419,537
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	(\$1,127)	\$0	\$2,265,324
General/Ambulance/Pension Overhead Transfer	\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$1,127	\$0	\$1,127
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				JULY 31, 2018	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$6,478,836	\$1,890,087	\$8,368,923	\$314,859	\$631,582	\$9,315,364
Building and other permits	105,770		105,770			105,770
Ambulance fees, net		412,230	412,230			412,230
Interest	52,759	17,165	69,924	5,111	33	75,068
Miscellaneous revenue	6,144	0	6,144		500,000	506,144
Rental income	10,200		10,200			10,200
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$6,653,709	\$2,319,482	\$8,973,191	\$319,970	\$1,131,615	\$10,424,776
EXPENDITURES						
Bank service charges	\$371	\$614	\$985			\$985
Building maintenance	19,708	8,465	28,173			28,173
Depreciated assets - capital assets	330,250	15,908	346,158	722		346,880
Doctors fees & medical exams	1,943	833	2,776			2,776
Dues and subscriptions	5,880	1,789	7,669			7,669
Election expenses	14,369	6,158	20,527			20,527
Equipment maintenance & expensed	24,852	45,379	70,231			70,231
Equipment purchases and replacement	9,826	1,018	10,844			10,844
Gasoline and oil	23,433	10,043	33,476			33,476
Insurance - employee - medical & dental	633,354	271,977	905,331			905,331
Insurance - general	182,920	78,548	261,468			261,468
Mortgage interest payments/expense	2,234	957	3,191			3,191
Miscellaneous expenses	3,618	1,638	5,256			5,256
Lease expenses - principal & interest	90,865	0	90,865			90,865
Office supplies and expenses	11,253	4,860	16,113			16,113
Payroll taxes	189,090	79,110	268,200			268,200
Professional fees & services	67,900	53,974	121,874			121,874
Rental Management Fee/repairs	2,620	0	2,620			2,620
Salaries	2,512,832	1,049,585	3,562,417			3,562,417
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	6,490	4,739	11,229			11,229
Training and education	26,411	9,499	35,910			35,910
Uniforms	70,305	30,167	100,472			100,472
Utilities	22,375	9,590	31,965	53,923		85,888
Vehicle maintenance & repairs	27,023	9,357	36,380			36,380
Work Comp Claims	619	265	884			884
Dispatch - CCE-911			0	357,543		357,543
Pension Contribution	500,000	0	500,000		1,443,377	1,943,377
TOTAL EXPENDITURES	\$4,780,541	\$1,694,473	6,475,014	\$412,188	\$1,443,377	\$8,330,579
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,873,168	\$625,009	\$2,498,177	(\$92,218)	(\$311,762)	\$2,094,197
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,873,168	\$625,009	\$2,498,177	(\$92,218)	(\$311,762)	\$2,094,197

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				JULY 31, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$3,440,197)	(\$1,003,469)	(\$4,443,666)	(\$167,014)	(\$335,917)	(\$4,946,597)
Building and other permits	5,770	0	5,770	0	0	5,770
Ambulance fees, net	0	(337,770)	(337,770)	0	0	(337,770)
Interest	17,759	7,165	24,924	3,111	33	28,068
Miscellaneous revenue	(1,856)	(500)	(2,356)	0	0	(2,356)
Rental income	(7,200)	0	(7,200)	0	0	(7,200)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$3,425,724)	(\$1,334,574)	(\$4,760,298)	(\$163,903)	(\$335,884)	(\$5,260,085)
EXPENDITURES						
Bank service charges	(\$1,129)	\$614	(\$515)	\$0	\$0	(\$515)
Building maintenance	(26,117)	(11,174)	(37,291)	0	0	(37,291)
Depreciated assets - capital assets	(258,442)	8,608	(249,834)	(12,178)	0	(262,012)
Doctors fees & medical exams	(14,857)	(6,367)	(21,224)	0	0	(21,224)
Dues and subscriptions	(10,882)	(4,509)	(15,391)	0	0	(15,391)
Election expenses	(6,631)	(2,842)	(9,473)	0	0	(9,473)
Equipment maintenance & expensed	(56,123)	(39,341)	(95,464)	0	0	(95,464)
Equipment purchases and replacement	9,826	1,018	10,844	0	0	10,844
Gasoline and oil	(11,917)	(5,107)	(17,024)	0	0	(17,024)
Insurance - employee - medical & dental	(612,874)	(262,121)	(874,995)	0	0	(874,995)
Insurance - general	(61,030)	(26,002)	(87,032)	0	0	(87,032)
Mortgage interest payments/expense	(1,686)	(723)	(2,409)	0	0	(2,409)
Miscellaneous expenses	(5,357)	(2,637)	(7,994)	0	0	(7,994)
Lease expenses - principal & interest	(135)	0	(135)	0	0	(135)
Office supplies and expenses	(9,357)	(330)	(9,687)	0	0	(9,687)
Payroll taxes	(158,110)	(69,690)	(227,800)	0	0	(227,800)
Professional fees & services	(43,050)	(54,576)	(97,626)	0	0	(97,626)
Rental Management Fee/repairs	(2,580)	0	(2,580)	0	0	(2,580)
Salaries	(2,182,828)	(916,255)	(3,099,083)	0	0	(3,099,083)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(4,010)	239	(3,771)	0	0	(3,771)
Training and education	(28,679)	(40,162)	(68,841)	0	0	(68,841)
Uniforms	305	167	472	0	0	472
Utilities	(13,605)	(5,830)	(19,435)	(60,177)	0	(79,612)
Vehicle maintenance & repairs	(41,877)	(9,743)	(51,620)	0	0	(51,620)
Work Comp Claims	(2,881)	(1,235)	(4,116)	0	0	(4,116)
Dispatch - CCE-911	0	0	0	(457)	0	(457)
Pension Contribution	0	0	0	0	(24,122)	(24,122)
TOTAL EXPENDITURES	(\$3,544,026)	(\$1,447,998)	(\$4,992,024)	(\$72,812)	(\$24,122)	(\$5,088,958)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$118,302	\$113,424	\$231,726	(\$91,091)	(\$311,762)	(\$171,127)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED				JULY 31, 2018	PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	65.32%	✓ 65.32%	65.32%	✓ 65.34%	65.28%	65.32%
Building and other permits	105.77%		105.77%			105.77%
Ambulance fees, net		54.96%	54.96%			54.96%
Interest	150.74%	171.65%	155.39%	255.55%		159.72%
Miscellaneous revenue	76.80%	0.00%	72.28%			99.54%
Rental income	58.62%		58.62%			58.62%
Financing Source - Loan Proceeds						
TOTAL REVENUES	66.01%	63.48%	65.34%	66.13%	77.11%	66.46%
EXPENDITURES						
Bank service charges	24.73%		65.67%	✓		65.67%
Building maintenance	43.01%	43.10%	✓ 43.04%			43.04%
Depreciated assets - capital assets	56.10%	217.92%	58.08%	5.60%		56.97%
Doctors fees & medical exams	11.57%	11.57%	11.57%			11.57%
Dues and subscriptions	35.08%	28.41%	✓ 33.26%	✓		33.26%
Election expenses	68.42%	✓ 68.42%	✓ 68.42%	✓		68.42%
Equipment maintenance & expensed	30.69%	53.56%	42.39%			42.39%
Equipment purchases and replacement			✓	✓		
Gasoline and oil	66.29%	✓ 66.29%	✓ 66.29%	✓		66.29%
Insurance - employee - medical & dental	50.82%	✓ 50.92%	✓ 50.85%			50.85%
Insurance - general	74.98%	✓ 75.13%	✓ 75.03%	✓		75.03%
Mortgage interest payments/expense	56.99%	56.96%	56.98%			56.98%
Miscellaneous expenses	40.31%	38.32%	39.67%	✓		39.67%
Lease expenses - principal & interest	99.85%	✓	✓ 99.85%	✓		99.85%
Office supplies and expenses	54.60%	93.64%	✓ 62.45%	✓		62.45%
Payroll taxes	54.46%	✓ 53.17%	54.07%			54.07%
Professional fees & services	61.20%	✓ 49.72%	55.52%			55.52%
Rental Management Fee/repairs	50.38%		50.38%			50.38%
Salaries	53.51%	53.39%	53.48%			53.48%
Salaries - OT			✓	✓		
Supplies - cleaning & laundry	61.81%	✓ 105.31%	✓ 74.86%	✓		74.86%
Training and education	47.94%	✓ 19.13%	✓ 34.28%	✓		34.28%
Uniforms	100.44%	✓ 100.56%	✓ 100.47%	✓		100.47%
Utilities	62.19%	✓ 62.19%	✓ 62.19%	✓ 47.26%		51.90%
Vehicle maintenance & repairs	39.22%	48.99%	41.34%			41.34%
Work Comp Claims	17.69%	17.67%	17.68%			17.68%
Dispatch - CCE-911		✓		99.87%	✓	99.87%
Pension Contribution	100.00%	✓	100.00%	✓	98.36%	✓ 98.77%
		✓		✓		✓
TOTAL EXPENDITURES	57.43%	✓ 53.92%	✓ 56.47%	✓ 84.99%	✓ 98.36%	✓ 62.08%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JULY 31, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,478,836	\$9,919,033	(\$3,440,197)	65.32%
Building and other permits	105,770	100,000	5,770	✓ 105.77%
Interest	52,759	35,000	17,759	✓ 150.74%
Miscellaneous revenue	6,144	8,000	(1,856)	76.80%
Rental income	10,200	17,400	(7,200)	58.62%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,653,709	\$10,079,433	(\$3,425,724)	66.01%
EXPENDITURES				
Bank service charges	\$371	\$1,500	(\$1,129)	24.73%
Building maintenance	19,708	45,825	(26,117)	43.01%
Depreciated assets - capital assets	330,250	588,692	(258,442)	56.10%
Doctors fees & medical exams	1,943	16,800	(14,857)	11.57%
Dues and subscriptions	5,880	16,762	(10,882)	35.08%
Election expenses	14,369	21,000	(6,631)	68.42%
Equipment maintenance & expensed	24,852	80,975	(56,123)	30.69%
Equipment purchases and replacement	9,826		9,826	
Gasoline and oil	23,433	35,350	(11,917)	66.29%
Insurance - employee - medical & dental	633,354	1,246,228	(612,874)	50.82%
Insurance - general	182,920	243,950	(61,030)	74.98%
Mortgage interest payments/expense	2,234	3,920	(1,686)	56.99%
Miscellaneous expenses	3,618	8,975	(5,357)	40.31%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	11,253	20,610	(9,357)	54.60%
Payroll taxes	189,090	347,200	(158,110)	54.46%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	67,900	110,950	(43,050)	61.20%
Rental Management Fee/repairs	2,620	5,200	(2,580)	50.38%
Salaries	2,512,832	4,695,660	(2,182,828)	53.51%
Salaries - OT				
Supplies - cleaning & laundry	6,490	10,500	(4,010)	61.81%
Training and education	26,411	55,090	(28,679)	✓ 47.94%
Uniforms	70,305	70,000	305	✓ 100.44%
Utilities	22,375	35,980	(13,605)	62.19%
Vehicle maintenance & repairs	27,023	68,900	(41,877)	39.22%
Work Comp Claims	619	3,500	(2,881)	17.69%
TOTAL EXPENDITURES	\$4,780,541	\$8,324,567	(\$3,544,026)	57.43%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,873,168	\$1,754,866	(\$118,302)	106.74%
General/Ambulance/Pension Overhead Transfer	\$0		\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,873,168	\$1,754,866	(\$118,302)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JULY 31, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,890,087	\$2,893,556	(\$1,003,469)	65.32%
Ambulance fees, net	412,230	750,000	(337,770)	54.96%
Interest	17,165	10,000	7,165	171.65%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,319,482	\$3,654,056	(\$1,334,574)	63.48%
EXPENDITURES				
Bank service charges	\$614	\$0	\$614	
Building maintenance	8,465	19,639	(11,174)	43.10%
Depreciated assets - capital assets	15,908	7,300	8,608	217.92%
Doctors fees & medical exams	833	7,200	(6,367)	11.57%
Dues and subscriptions	1,789	6,298	(4,509)	28.41%
Election expenses	6,158	9,000	(2,842)	68.42%
Equipment maintenance & expensed	45,379	84,720	(39,341)	53.56%
Equipment purchases and replacement	1,018		1,018	
Gasoline and oil	10,043	15,150	(5,107)	66.29%
Insurance - employee - medical & dental	271,977	534,098	(262,121)	50.92%
Insurance - general	78,548	104,550	(26,002)	75.13%
Mortgage interest payments/expense	957	1,680	(723)	56.96%
Miscellaneous expenses	1,638	4,275	(2,637)	38.32%
Lease expenses - principal & interest			0	
Office supplies and expenses	4,860	5,190	(330)	93.64%
Payroll taxes	79,110	148,800	(69,690)	53.17%
Professional fees & services	53,974	108,550	(54,576)	49.72%
Rental Management Fee/repairs			0	
Salaries	1,049,585	1,965,840	(916,255)	53.39%
Salaries - OT			0	
Supplies - cleaning & laundry	4,739	4,500	239	105.31%
Training and education	9,499	49,661	(40,162)	19.13%
Uniforms	30,167	30,000	167	100.56%
Utilities	9,590	15,420	(5,830)	62.19%
Vehicle maintenance & repairs	9,357	19,100	(9,743)	48.99%
Work Comp Claims	265	1,500	(1,235)	17.67%
TOTAL EXPENDITURES	\$1,694,473	\$3,142,471	(\$1,447,998)	53.92%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$625,009	\$511,585	\$113,424	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$625,009	\$511,585	\$113,424	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		JULY 31, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$631,582	\$967,499	(\$335,917)	65.28%
Interest	33		33	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,131,615	\$1,467,499	(\$335,884)	77.11%
EXPENDITURES				
Pension Fund Premium	\$1,443,377	\$1,467,499	(\$24,122)	98.36%
TOTAL EXPENDITURES	\$1,443,377	\$1,467,499	(\$24,122)	98.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$311,762)	\$0	(\$311,762)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		JULY 31, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$314,859	\$481,873	(\$167,014)	65.34%
Interest	5,111	2,000	3,111	255.55%
TOTAL REVENUES	\$319,970	\$483,873	(\$163,903)	66.13%
EXPENDITURES				
Dispatching fees	\$357,543	\$358,000	(\$457)	99.87%
Telephone	9,509	22,700	(13,191)	41.89%
Communication expenses	44,414	91,400	(46,986)	48.59%
Depreciated assets	722	12,900	(12,178)	5.60%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$412,188	\$485,000	(\$72,812)	84.99%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$92,218)	(\$1,127)	(\$91,091)	8182.61%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$92,218)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JULY 31, 2018	PAGE 13
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,478,836	\$3,404,519	\$3,074,317 ✓	90.30%
Building and other permits	105,770	88,979	16,791 ✓	18.87%
Interest	52,759	4,790	47,969 ✓	1001.44%
Miscellaneous revenue	6,144	7,575	(1,431)	-18.89%
Rental income	10,200	10,150	50	0.49%
Financing Source - Loan Proceeds	0	370,816	(370,816) ✓	
TOTAL REVENUES	\$6,653,709	\$3,886,829	\$2,766,880 ✓	71.19%
EXPENDITURES				
Bank service charges	\$371	\$458	(\$87)	-19.00%
Building maintenance	19,708	15,063	4,645	30.84%
Depreciated assets - capital assets	330,250	371,672	(41,422) ✓	-11.14%
Doctors fees & medical exams	1,943	2,395	(452)	-18.87%
Dues and subscriptions	5,880	6,174	(294)	-4.76%
Election expenses	14,369	11,901	2,468	20.74%
Equipment maintenance & expensed	24,852	11,793	13,059 ✓	110.74%
Equipment purchases and replacement	9,826	5,530	4,296	77.69%
Gasoline and oil	23,433	21,365	2,068	9.68%
Insurance - employee - medical & dental	633,354	648,567	(15,213) ✓	-2.35%
Insurance - general	182,920	148,550	34,370 ✓	23.14%
Mortgage interest payments/expense	2,234	2,553	(319)	-12.50%
Miscellaneous expenses	3,618	2,979	639	21.45%
Lease expenses - principal & interest	90,865	43,669	47,196 ✓	108.08%
Office supplies and expenses	11,253	9,332	1,921	20.59%
Payroll taxes	189,090	143,125	45,965 ✓	32.12%
Pension Contribution	500,000	0	500,000 ✓	
Professional fees & services	67,900	39,722	28,178 ✓	70.94%
Rental Management Fee/repairs	2,620	812	1,808	222.66%
Salaries	2,445,807	1,771,304	674,503 ✓	38.08%
Salaries - OT	67,025	96,814	(29,789) ✓	-30.77%
Supplies - cleaning & laundry	6,490	7,887	(1,397)	-17.71%
Training and education	26,411	8,443	17,968 ✓	212.82%
Uniforms	70,305	69,660	645	0.93%
Utilities	22,375	21,122	1,253 ✓	5.93%
Vehicle maintenance & repairs	27,023	70,040	(43,017) ✓	-61.42%
Work Comp Claims	619	315	304	96.51%
TOTAL EXPENDITURES	\$4,780,541	\$3,531,245	\$1,249,296 ✓	35.38%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,873,168	\$355,584	\$1,517,584 ✓	426.79%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,873,168	\$355,584	\$1,517,584	426.79%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JULY 31, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,890,087	\$1,773,844	\$116,243 ✓	6.55%
Ambulance fees, net	412,230	444,418	(32,188) ✓	-7.24%
Interest	17,165	3,424	13,741 ✓	401.31%
Miscellaneous revenue	0	327	(327)	
TOTAL REVENUES	\$2,319,482	\$2,222,013	\$97,469	4.39%
EXPENDITURES				
Bank service charges	\$614	\$0	\$614	
Building maintenance	8,465	3,965	4,500	113.49%
Depreciated assets - capital assets	15,908	290	15,618 ✓	5385.52%
Doctors fees & medical exams	833	599	234	39.07%
Dues and subscriptions	1,789	1,096	693	63.23%
Election expenses	6,158	2,975	3,183	106.99%
Equipment maintenance & expensed	45,379	34,249	11,130 ✓	32.50%
Equipment purchases and replacement	1,018	223	795	356.50%
Gasoline and oil	10,043	5,341	4,702	88.04%
Insurance - employee - medical & dental	271,977	162,380	109,597 ✓	67.49%
Insurance - general	78,548	37,137	41,411 ✓	111.51%
Mortgage interest payments/expense	957	638	319	50.00%
Miscellaneous expenses	1,638	553	1,085	196.20%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	4,860	1,673	3,187	190.50%
Payroll taxes	79,110	117,362	(38,252) ✓	-32.59%
Professional fees & services	53,974	38,039	15,935 ✓	41.89%
Rental Management Fee/repairs	0		0	
Salaries	1,020,860	1,514,763	(493,903) ✓	-32.61%
Salaries - OT	28,725	83,509	(54,784) ✓	
Supplies - cleaning & laundry	4,739	1,972	2,767	140.31%
Training and education	9,499	6,920	2,579	37.27%
Uniforms	30,167	17,415	12,752 ✓	73.22%
Utilities	9,590	5,283	4,307	81.53%
Vehicle maintenance & repairs	9,357	18,713	(9,356)	-50.00%
Work Comp Claims	265	79	186	235.44%
TOTAL EXPENDITURES	\$1,694,473	\$2,055,174	(\$360,701) ✓	-17.55%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$625,009	\$166,839	\$458,170 ✓	274.62%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$625,009	\$166,839	\$458,170	274.62%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JULY 31, 2018	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
JULY 31, 2018	JULY 31, 2018	JULY 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$6,663,995.62	\$0.00	\$6,663,995.62	
Reliance Bank - FSA	9,693.17	0	9,693.17	
Reliance Bank - HRA	1,886.22	0	1,886.22	
Reliance Bank - Rental Property	10,840.98	0	10,840.98	
Commerce Bank - 0239	0.00	3,327,399.93	(\$3,327,399.93)	
Commerce Bank - FSA - 3217	0.00	10,132.53	(10,132.53)	-100.00%
Commerce Bank - HRA - 0938	0.00	10,053.77	(10,053.77)	-100.00%
Commerce Bank - Rental Property	0.00	7,346.37	(7,346.37)	-100.00%
Investment account - various	1,313,645.29	1,903,088.95	(589,443.66)	-30.97%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$8,000,246.28	\$5,258,206.55	\$2,742,039.73	52.15%
AMBULANCE FUND:				
Reliance Bank - 3181	\$2,058,944.00		\$2,058,944.00	
Meramec Valley Bank - Money Market	7,662.92		7,662.92	
Investment account	763,929.17	\$1,213,477.47	(449,548.30)	
Commerce Bank - 3844	\$0.00	1,261,922.82	(\$1,261,922.82)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,830,536.09	\$2,475,400.29	\$355,135.80	14.35%
TOTAL OPERATING FUND CASH BALANCES	\$10,830,782.37	✓ \$7,733,606.84	✓ \$3,097,175.53	✓ 40.05%
LESS: 2018 REMAINING EXPENSES, net	(\$4,654,254)	(\$4,333,752)	(\$320,502.00)	7.40%
ESTIMATED CASH RESERVE	\$6,176,528	✓ \$3,399,855	✓ \$2,776,673.53	✓ 81.67%
# of Months - Estimated Reserve	6.46	✓ 4.11	✓ 2.35	✓ 57.27%
Estimated Reserve - %	53.86%	✓ 34.27%	✓ 19.59%	✓

2018

Average Rate

0.598% 0.625% 0.662% 0.733% 0.766% 0.784% 0.755% #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	Commerce	239	General Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%				
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%				
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.100%	0.100%	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				
Fenton FPD	General	Reliance Bank	3371	Rental Property	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%				

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:

3/31/2018	*****	*****	*****	*****	*****
12/31/2017	*****	*****	*****	*****	*****
9/30/2017	***1/2	*****	*****	*****	*****
6/30/2017	*****	*****	*****	*****	*****
3/31/2017	*****	*****	*****	*****	*****
12/31/2016	*****	*****	Not Avail.	Not Avail.	Not Avail.
9/30/2016	*****	*****	Not Avail.	Not Avail.	Not Avail.
6/30/2016	***1/2	*****	Not Avail.	Not Avail.	Not Avail.

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:

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+
9/30/2017					
Institution Health	A	A	B+	A	A
Texas Ratio	A+	A	B+	A	A+
6/30/2017					
Institution Health	A	A	B+	A	B+
Texas Ratio	A+	A	A	A	A

Ratings Key:					
BankRate.com	*****	Superior	BauerFinancial.com	*****	Superior
	****	Sound		****	Excellent
	***	Performing		*** 1/2	Good
	**			***	
	*	Lowest Rated		**	Adequate
				*	Problematic
					Troubled

Health

A

Data as of Q1 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 March 31, 2018 Commerce Bank had \$26.72 million in non-current loans and owned real-estate with \$2.64 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.13% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC	24998		Q1 2018	\$24.49B
Certificate #	(https://www5.fdic.gov/ldasp/external/certification.asp?InCert1=24998)		vs Q1 2017	\$25.19B
Year Established	1984	Loans	Q1 2018	\$13.75B
Employees	4589		vs Q1 2017	\$13.47B
Primary Regulator	FED	Deposits	Q1 2018	\$20.71B
			vs Q1 2017	\$21.21B
		Equity Capital	Q1 2018	\$2.39B
			vs Q1 2017	\$2.30B
Return on Assets - YTD	1.58%	Loan Loss Allowance	Q1 2018	\$159.5MM
Return on Equity - YTD	16.27%		vs Q1 2017	\$157.8MM
Annual Interest Income	\$205.2MM	Unbacked Noncurrent Loans	Q1 2018	\$23.9MM
			vs Q1 2017	\$29.0MM
		Real Estate Owned	Q1 2018	\$4.8MM
			vs Q1 2017	\$3.7MM

Health

A

Data as of Q1 2018

Learn why bank health matters
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Health Grade Components

A Texas Ratio ▲ ▼ **C+** Texas Ratio Trend ▼ **B+** 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 March 31, 2018 Reliance Bank (MO) had \$10.46 million in non-current loans and owned real-estate with \$165.49 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.32% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC	35123		Q1 2018	\$1.43B
Certificate	(https://www5.fdic.gov/idasp/external/Information.asp?InCert1=35123)		vs Q1	
#			2017	\$1.34B
Year			Q1 2018	\$1.01B
Established	1999	Loans	vs Q1	
			2017	\$881.5MM
Employees	176		Q1 2018	\$1.12B
Primary		Deposits	vs Q1	
Regulator	FDIC		2017	\$1.11B
			Q1 2018	\$154.1MM
		Equity Capital	vs Q1	
			2017	\$167.4MM
Return on Assets - YTD	1.09%		Q1 2018	\$11.4MM
Return on Equity - YTD	9.99%	Loan Loss Allowance	vs Q1	
			2017	\$12.2MM
Annual Interest Income	\$12.1MM		Q1 2018	\$0
		Unbacked Noncurrent	vs Q1	
		Loans	2017	\$0
			Q1 2018	\$10.5MM
		Real Estate Owned	vs Q1	
			2017	\$10.5MM

PROFIT MARGIN

Health

B+

Data as of Q1 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 March 31, 2018 Alliance Credit Union had \$3.77 million in non-current loans and owned real-estate with \$27.58 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 13.66% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
NCUA #	63789 (http://mapping.ncua.gov/SingleResult.aspx?ID=63789)	Assets	Q1 2018 \$271.8MM vs Q1 2017 \$253.5MM
Year Chartered	1948	Loans	Q1 2018 \$232.4MM vs Q1 2017 \$219.6MM
Employees	69	Deposits	Q1 2018 \$212.1MM vs Q1 2017 \$195.6MM
Primary Regulator		Equity Capital	Q1 2018 \$25.9MM vs Q1 2017 \$23.2MM
PROFIT MARGIN		Loan Loss Allowance	Q1 2018 \$1.6MM vs Q1 2017 \$1.7MM
Return on Assets - YTD	1%	Unbacked Noncurrent Loans	Q1 2018 \$2.7MM vs Q1 2017 \$1.7MM
Return on Equity - YTD	10.31%	Real Estate Owned	Q1 2018 \$1.1MM vs Q1 2017 \$1.1MM
Annual Interest Income	\$2.5MM		

Health

A+

Data as of Q1 2018

Learn why bank health matters
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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 March 31, 2018 Academy Bank had \$8.4 million in non-current loans and owned real-estate with \$220.92 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.25% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	1960C (https://www5.fdic.gov/ldasp/external/association.asp?InCert1=19600)	Assets	Q1 2018 \$1.31B vs Q1 2017 \$1.15B
Year Established	1965	Loans	Q1 2018 \$929.6MM vs Q1 2017 \$764.9MM
Employees	554	Deposits	Q1 2018 \$985.3MM vs Q1 2017 \$855.7MM
Primary Regulator	OCC	Equity Capital	Q1 2018 \$208.1MM vs Q1 2017 \$185.8MM
PROFIT MARGIN		Loan Loss Allowance	Q1 2018 \$12.8MM vs Q1 2017 \$11.3MM
Return on Assets - YTD	1.38%	Unbacked Noncurrent Loans	Q1 2018 \$9.1MM vs Q1 2017 \$6.6MM
Return on Equity - YTD	8.59%	Real Estate Owned	Q1 2018 \$256.00K vs Q1 2017 \$735.00K
Annual Interest Income	\$13.2MM		

Health

B+

Data as of Q1 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 March 31, 2018 Meramec Valley Bank had \$244,000 in non-current loans and owned real-estate with \$10.08 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 2.43% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	19200 (https://www5.fdic.gov/ldasp/external/certification.asp?inCert1=19200)	Capitalization	Q1 2018 \$110.7MM vs Q1 2017 \$103.3MM
Year Established	1918	Loans	Q1 2018 \$89.3MM vs Q1 2017 \$77.0MM
Employees	26	Deposits	Q1 2018 \$85.5MM vs Q1 2017 \$83.4MM
Primary Regulator	FDIC	Equity Capital	Q1 2018 \$9.1MM vs Q1 2017 \$9.3MM
PROFIT MARGIN		Loan Loss Allowance	Q1 2018 \$879.00K vs Q1 2017 \$800.00K
Return on Assets - YTD	-0.28%	Unbacked Noncurrent Loans	Q1 2018 \$2.00K vs Q1 2017 \$110.00K
Return on Equity - YTD	-3.37%	Real Estate Owned	Q1 2018 \$242.00K vs Q1 2017 \$1.0MM
Annual Interest Income	\$1.1MM		

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

EMERGENCY CALLS

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
		-
		-
		-
		-
		-
469	2,309	2,778
67.00	329.86	396.86

2017 Calls		
Fire	EMS	TOTAL
56	298	354
66	258	324
51	295	346
63	333	396
78	302	380
74	322	396
77	337	414
88	282	370
89	310	399
60	293	353
68	323	391
87	355	442
857	3,708	4,565
71.42	309.00	380.42

DIFFERENCE in Calls		
Fire	EMS	Total
↑ 26	↑ 47	↑ 73
↓ -13	↑ 50	↑ 37
↑ 7	↑ 52	↑ 59
↑ 1	↓ -27	↓ -26
↓ -12	↑ 60	↑ 48
↑ 1	↓ -7	↓ -6
↓ -6	↓ -11	↓ -17
↑ 4	↑ 164	↑ 168
↓ -4	↑ 21	↑ 16

DIFFERENCE Percentage		
Fire	EMS	Total
↑ 46%	↑ 16%	↑ 21%
↓ -20%	↑ 19%	↑ 11%
↑ 14%	↑ 18%	↑ 17%
↑ 2%	↓ -8%	↓ -7%
↓ -15%	↑ 20%	↑ 13%
↑ 1%	↓ -2%	↓ -2%
↓ -8%	↓ -3%	↓ -4%
↑ 0%	↑ 4%	↑ 4%
↓ -6%	↑ 7%	↑ 4%

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
July 31, 2018

ASSETS

Current Assets		
Reliance Bank-General Account	\$ 6,663,995.62	
Reliance Bank-Flexible Spendin	9,693.17	
Reliance Bank-Health Reimburse	1,886.22	
Reliance Bank-Rental Property	10,840.98	
Petty Cash	185.00	
Investment Account	1,313,645.29	
Taxes Receivable - Current	6,847,263.62	
Prepaid Rental Expense	250.00	
Due From Ambulance	57,217.05	
Deposit-General	100.00	
Interest Receivable	4,693.97	
Prepaid Expenses	253,685.32	
Total Current Assets		15,163,456.24
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		\$ 16,159,898.97

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 5,534.80	
Accrued Salaries Payable	45,753.24	
Due To Dispatch	575.40	
Due To Pension	0.14	
FSA Liability	809.75	
IRS Payroll Taxes W/H	5,485.86	
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		1,056,551.92
Deferred Inflows of Resources		
Deferred Revenue	2,825,486.19	
Total Deferred Inflows of Resources		2,825,486.19
Total Liabilities		3,882,038.11

Fenton FPD - General
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 July 31, 2018

Fund Balance		
Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	6,088,828.75	
Excess Revenue over (under) Ex	<u>1,873,167.19</u>	
Total Fund Balance		<u>12,277,860.86</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>16,159,898.97</u></u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 6,478,835.60	97.37
Interest Income	15,668.64	37.02	52,759.32	0.79
Miscellaneous Revenue	100.00	0.24	3,643.71	0.05
Permit Revenue	25,106.00	59.32	105,770.00	1.59
Rental Income	1,450.00	3.43	10,200.00	0.15
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	42,324.64	100.00	6,653,708.63	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	42,324.64	100.00	6,653,708.63	100.00
Expenditures				
Salaries	332,057.99	784.55	2,445,806.77	36.76
Salaries OT	8,265.57	19.53	67,024.94	1.01
Election Expenses	0.00	0.00	14,369.22	0.22
Depreciated Assets	8,450.00	19.96	330,249.52	4.96
Payroll Taxes	26,637.46	62.94	189,090.00	2.84
Office Supplies	765.25	1.81	11,252.79	0.17
IT Expenses	594.73	1.41	14,031.83	0.21
Gas & Oil-Fuel	2,306.00	5.45	23,433.18	0.35
Bank Charges	0.16	0.00	370.61	0.01
Equipment Purchases	2,033.78	4.81	9,826.44	0.15
Dues & Subscriptions	1,701.80	4.02	5,879.74	0.09
Insurance - General	2,662.48	6.29	182,920.41	2.75
Insurance - Employee	96,866.72	228.87	633,354.09	9.52
Professional Fees	9,951.52	23.51	67,900.23	1.02
Building Maintenance	6,279.56	14.84	19,707.54	0.30
Equipment Maintenance	253.40	0.60	10,820.35	0.16
Vehicle Maintenance	1,042.28	2.46	27,022.90	0.41
Lease Expense	0.00	0.00	90,864.58	1.37
Workers Comp Claims	0.00	0.00	618.80	0.01
Rental Management Fee	116.00	0.27	1,320.33	0.02
Mortgage Interest Payments	316.10	0.75	2,233.76	0.03
Doctors Fees	241.50	0.57	1,942.50	0.03
Rental Repair	0.00	0.00	1,300.00	0.02
Misc. Expenses	807.95	1.91	3,618.31	0.05
Training & Education	133.47	0.32	26,411.10	0.40
Uniforms	21,431.73	50.64	70,305.30	1.06
Supplies-Cleaning & Maint.	114.18	0.27	6,490.31	0.10
Utilities	4,170.53	9.85	22,375.89	0.34
Overhead Transfer	0.00	0.00	500,000.00	7.51
Total Expenditures	527,200.16	1,245.61	4,780,541.44	71.85
Excess Revenue over (under) Expenditur	\$ (484,875.52)	(1,145.61)	\$ 1,873,167.19	28.15

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 6,478,835.60	97.37
Investment Interest	0.00	0.00	9,273.59	0.14
RB-Property Rental Interest	21.09	0.05	2,345.21	0.04
RB Health Reimburse Interest	10.27	0.02	27.75	0.00
RB-Flexible Spending Interest	25.39	0.06	60.76	0.00
RB-General Interest	15,611.89	36.89	41,052.01	0.62
Misc Income	100.00	0.24	3,243.71	0.05
Fire Reports	0.00	0.00	400.00	0.01
Permit Revenue	24,806.00	58.61	91,075.00	1.37
Building Permits	0.00	0.00	14,045.00	0.21
Re-Occupancy Fees	300.00	0.71	650.00	0.01
Upper End Property	1,450.00	3.43	10,200.00	0.15
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	42,324.64	100.00	6,653,708.63	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	42,324.64	100.00	6,653,708.63	100.00
Expenditures				
Salaries-Firefighters	276,480.30	653.24	2,028,864.55	30.49
Salaries-Fire Chief	6,619.20	15.64	49,644.00	0.75
Salaries-Deputy Chiefs	29,727.15	70.24	237,769.77	3.57
Salaries-Admin Assistants	4,830.28	11.41	35,938.00	0.54
Salaries-Office Manager	3,682.56	8.70	27,619.20	0.42
Salaries-Fire Marshall	6,736.00	15.92	50,520.00	0.76
Director's Fee	2,170.00	5.13	2,170.00	0.03
Salaries-Inspectors	1,812.50	4.28	13,281.25	0.20
Payroll Overtime-FF	8,265.57	19.53	67,024.94	1.01
St. Louis Cty Board of Electio	0.00	0.00	15,916.93	0.24
Mulligan Printing	0.00	0.00	1,681.36	0.03
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	(0.05)
Sentinel	0.00	0.00	37,924.05	0.57
Target Solutions	0.00	0.00	7,262.00	0.11
Bullex	0.00	0.00	1,833.44	0.03
Emergency Services	0.00	0.00	223,296.00	3.36
Slyman Bros Appliance	0.00	0.00	4,488.99	0.07
Don Brown Chevrolet	0.00	0.00	37,232.00	0.56
Sam's Club	0.00	0.00	1,618.14	0.02
Public Safety Outfitters	0.00	0.00	5,079.00	0.08
Miken Technologies	0.00	0.00	3,065.90	0.05
Show Me Weights	8,450.00	19.96	8,450.00	0.13
FICA/ Medicare	26,637.46	62.94	189,090.00	2.84
Marco	36.40	0.09	254.80	0.00
Office Source	0.00	0.00	960.18	0.01
Commerce Bank-VISA	423.33	1.00	6,315.90	0.09
MO Lawyers Media	0.00	0.00	25.48	0.00
Safeguard	0.00	0.00	132.96	0.00
ADP Screening Services	91.39	0.22	803.76	0.01
Rejis Commission	7.00	0.02	312.90	0.00
Copy Source	0.00	0.00	24.50	0.00
Wal-Mart	0.00	0.00	22.68	0.00
UPS	0.00	0.00	26.87	0.00
Summer One	207.13	0.49	1,241.98	0.02

See Accountant's Compilatio 27 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
The Emblem Authority	0.00	0.00	714.00	0.01
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Image Trend	0.00	0.00	7,905.25	0.12
First Watch	575.50	1.36	3,453.00	0.05
Miken Technologies	0.00	0.00	1,439.35	0.02
Sikich	0.00	0.00	1,215.00	0.02
Commerce Bank-VISA	19.23	0.05	19.23	0.00
Sieveking	2,306.00	5.45	23,433.18	0.35
Commerce Bank	0.00	0.00	454.35	0.01
Reliance Bank Fees	0.16	0.00	(83.74)	0.00
Sentinel Emergency Solutions	0.00	0.00	2,406.06	0.04
Commerce Bank-VISA	0.00	0.00	847.50	0.01
Lowes	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
Danger Close Group	0.00	0.00	3,052.01	0.05
Show Me Weights	2,033.78	4.81	2,033.78	0.03
MAPERS	0.00	0.00	70.00	0.00
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	861.00	0.01
Commerce Bank-VISA	181.30	0.43	327.60	0.00
PFFIA	0.00	0.00	25.00	0.00
NFPA	1,520.50	3.59	1,520.50	0.02
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.04
McNeil & Company	0.00	0.00	45,276.24	0.68
Lakenan	0.00	0.00	210.00	0.00
MO Employers Mutual	0.00	0.00	118,896.32	1.79
Standard Insurance	2,662.48	6.29	18,485.35	0.28
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Delta Dental	5,684.93	13.43	37,352.81	0.56
United Healthcare	99,644.73	235.43	654,291.84	9.83
Eyemed	325.39	0.77	2,219.91	0.03
Quality Benefits	2,573.50	6.08	16,568.28	0.25
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	3,439.52	8.13	5,136.88	0.08
PAS	0.00	0.00	2,671.87	0.04
Insurance Reimbursements	(14,910.65)	(35.23)	(85,521.80)	(1.29)
US Treasury (PCORI)	109.30	0.26	109.30	0.00
Rognan & Associates	1,225.00	2.89	8,575.00	0.13
Spector, Wolfe, McLaughlin	1,085.00	2.56	7,757.75	0.12
Darla Sansoucie	525.00	1.24	1,379.00	0.02
Paylocity	400.57	0.95	3,180.25	0.05
ArchImages	0.00	0.00	21,272.51	0.32
Lockton	0.00	0.00	7,000.00	0.11
Aon Consulting	6,715.95	15.87	12,785.72	0.19
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.09
Blue Chip Exterminating	59.50	0.14	608.49	0.01
Buildingstars	160.30	0.38	1,122.10	0.02
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	0.00	0.00	1,548.09	0.02
BRDA Electric	657.30	1.55	2,273.08	0.03
Lawn Systems	0.00	0.00	207.55	0.00
Scott Lee Heating	4,311.65	10.19	6,704.25	0.10
STL Automatic Door	203.70	0.48	1,973.83	0.03
STL Automatic Sprinkler	0.00	0.00	375.20	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Supreme Turf	0.00	0.00	28.70	0.00
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.02
Merlo Plumbing	0.00	0.00	1,680.35	0.03
Sam's Club	0.00	0.00	32.33	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	71.61	0.17	272.78	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Republic Roofing	115.50	0.27	115.50	0.00
Wellington Environmental	700.00	1.65	700.00	0.01
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	253.40	0.60	7,193.30	0.11
Rescue Repair	0.00	0.00	1,513.11	0.02
K&K Supply	0.00	0.00	183.38	0.00
Kelly's Auto Repair	0.00	0.00	134.82	0.00
Commerce Bank-VISA	0.00	0.00	100.26	0.00
Banner Fire Equipment	0.00	0.00	1,839.28	0.03
Crest Industries	0.00	0.00	21.40	0.00
Lowes	0.00	0.00	96.38	0.00
R-O-M	0.00	0.00	(428.45)	(0.01)
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	97.77	0.23	2,723.94	0.04
Affton Radiator	0.00	0.00	9,168.20	0.14
CIT Trucks	447.77	1.06	10,058.66	0.15
Fabick	0.00	0.00	1,761.48	0.03
Kelly's Auto Repair	61.94	0.15	1,318.75	0.02
Commerce Bank-VISA	0.00	0.00	151.86	0.00
Don's Automotive	0.00	0.00	612.25	0.01
Purcell Tire Company	0.00	0.00	672.36	0.01
Dobb's Tire	20.97	0.05	195.24	0.00
Brannans Marine	413.83	0.98	558.82	0.01
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	33,603.09	0.51
Lease Interest	0.00	0.00	20,421.73	0.31
Clayton Holdings	0.00	0.00	36,839.76	0.55
Mercy Corp Health	0.00	0.00	618.80	0.01
Rental Management Fee	116.00	0.27	1,320.33	0.02
Reliance Bank	316.10	0.75	2,233.76	0.03
SSM Health	241.50	0.57	241.50	0.00
Depaul Medical Group	0.00	0.00	1,561.00	0.02
Athletico LTD	0.00	0.00	140.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.02
Commerce Bank-VISA	758.86	1.79	2,949.70	0.04
Wal-Mart	49.09	0.12	111.09	0.00
Petty Cash	0.00	0.00	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfitzinger Graphics	0.00	0.00	406.00	0.01
Pattonville FPD	0.00	0.00	595.00	0.01
University of MO	0.00	0.00	1,785.00	0.03
SSM St. Mary's	0.00	0.00	107.10	0.00
Tri-County Training Consortium	0.00	0.00	4,803.75	0.07
Commerce Bank-VISA	133.47	0.32	16,224.64	0.24
Dave Wynne	0.00	0.00	58.97	0.00
Sunset Printing	0.00	0.00	1,111.90	0.02
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	0.00	0.00	37.63	0.00
Across The Street Productions	0.00	0.00	400.00	0.01
Stephanie Brown	0.00	0.00	56.00	0.00

See Accountant's Compilation 29 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Tim Buehne	0.00	0.00	330.37	0.00
I-Women	0.00	0.00	465.50	0.01
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zelch	0.00	0.00	9.67	0.00
Training Reimbursements	0.00	0.00	(162.00)	0.00
Uniforms	15,907.50	37.58	15,907.50	0.24
Leon Uniform Company	157.83	0.37	1,979.28	0.03
Sentinel Emergency Solutions	0.00	0.00	421.85	0.01
Schuhmacher Fire Equip	0.00	0.00	1,281.95	0.02
Leo Ellebrecht	5,426.40	12.82	27,073.27	0.41
Weber Fire & Safety	0.00	0.00	77.88	0.00
Firemaster	0.00	0.00	5,347.44	0.08
WFM Specialty Tees	0.00	0.00	1,827.00	0.03
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	0.00	0.00	87.50	0.00
Uniform Reimbursements	0.00	0.00	(60.00)	0.00
Employee Uniform Reimbursement	(60.00)	(0.14)	16,281.88	0.24
Grainger	22.68	0.05	1,330.33	0.02
Lowes	0.00	0.00	179.98	0.00
Sam's Club	91.50	0.22	2,777.28	0.04
Commerce Bank-VISA	0.00	0.00	239.74	0.00
Batteries Plus Bulbs	0.00	0.00	300.47	0.00
Cratex Packaging	0.00	0.00	1,166.92	0.02
Wal-Mart	0.00	0.00	69.00	0.00
Metro Electric Supply	0.00	0.00	18.93	0.00
B&B Distributors	0.00	0.00	363.91	0.01
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	584.68	1.38	1,384.04	0.02
Laclede Gas Company	143.74	0.34	4,794.45	0.07
AmerenUE	3,085.90	7.29	13,372.89	0.20
MSD	203.34	0.48	1,743.67	0.03
Aspen Waste Systems	152.87	0.36	1,080.84	0.02
Overhead Transfer	0.00	0.00	500,000.00	7.51
Total Expenditures	527,200.16	1,245.61	4,780,541.44	71.85
Excess Revenue over (under) Expenditur	\$ (484,875.52)	(1,145.61)	\$ 1,873,167.19	28.15

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 6,806.18	\$ 6,478,835.60	\$ 3,404,519.36
Interest Income	15,668.64	0.00	52,759.32	4,790.22
Miscellaneous Revenue	100.00	5,396.01	3,643.71	7,574.37
Permit Revenue	25,106.00	21,127.00	105,770.00	88,979.00
Rental Income	1,450.00	1,450.00	10,200.00	10,150.00
Sale of Fixed Assets	0.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	<u>42,324.64</u>	<u>34,779.19</u>	<u>6,653,708.63</u>	<u>3,886,829.18</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>42,324.64</u>	<u>34,779.19</u>	<u>6,653,708.63</u>	<u>3,886,829.18</u>
Expenditures				
Salaries	332,057.99	232,440.19	2,445,806.77	1,771,303.83
Salaries OT	8,265.57	13,865.14	67,024.94	96,813.53
Election Expenses	0.00	0.00	14,369.22	11,900.54
Depreciated Assets	8,450.00	0.00	330,249.52	371,672.33
Payroll Taxes	26,637.46	18,798.05	189,090.00	143,124.94
Office Supplies	765.25	1,401.52	11,252.79	9,331.71
IT Expenses	594.73	0.00	14,031.83	0.00
Gas & Oil-Fuel	2,306.00	4,398.50	23,433.18	21,365.21
Bank Charges	0.16	3.00	370.61	457.94
Equipment Purchases	2,033.78	0.00	9,826.44	5,530.46
Dues & Subscriptions	1,701.80	1,655.50	5,879.74	6,173.59
Insurance - General	2,662.48	24,127.54	182,920.41	148,549.60
Insurance - Employee	96,866.72	106,020.52	633,354.09	648,567.12
Professional Fees	9,951.52	4,987.69	67,900.23	39,721.60
Building Maintenance	6,279.56	1,567.63	19,707.54	15,062.87
Equipment Maintenance	253.40	4,756.81	10,820.35	11,793.22
Vehicle Maintenance	1,042.28	5,801.59	27,022.90	70,039.99
Lease Expense	0.00	0.00	90,864.58	43,669.05
Workers Comp Claims	0.00	0.00	618.80	314.93
Rental Management Fee	116.00	116.00	1,320.33	812.00
Mortgage Interest Payments	316.10	361.26	2,233.76	2,552.90
Doctors Fees	241.50	452.00	1,942.50	2,395.36
Rental Repair	0.00	0.00	1,300.00	0.00
Misc. Expenses	807.95	108.76	3,618.31	2,978.51
Training & Education	133.47	350.40	26,411.10	8,442.75
Uniforms	21,431.73	21,729.46	70,305.30	69,660.32
Supplies-Cleaning & Maint.	114.18	1,234.37	6,490.31	7,887.27
Utilities	4,170.53	3,927.92	22,375.89	21,123.74
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	<u>527,200.16</u>	<u>448,103.85</u>	<u>4,780,541.44</u>	<u>3,531,245.31</u>
Excess Revenue over (under) Expenditur	\$ <u>(484,875.52)</u>	\$ <u>(413,324.66)</u>	\$ <u>1,873,167.19</u>	\$ <u>355,583.87</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 6,806.18	\$ 6,478,835.60	\$ 3,404,519.36
Investment Interest	0.00	0.00	9,273.59	4,790.22
RB-Property Rental Interest	21.09	0.00	2,345.21	0.00
RB Health Reimburse Interest	10.27	0.00	27.75	0.00
RB-Flexible Spending Interest	25.39	0.00	60.76	0.00
RB-General Interest	15,611.89	0.00	41,052.01	0.00
Misc Income	100.00	5,396.01	3,243.71	7,574.37
Fire Reports	0.00	0.00	400.00	0.00
Permit Revenue	24,806.00	0.00	91,075.00	0.00
Building Permits	0.00	21,127.00	14,045.00	88,979.00
Re-Occupancy Fees	300.00	0.00	650.00	0.00
Upper End Property	1,450.00	1,450.00	10,200.00	10,150.00
Sale of Fixed Assets	0.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	42,324.64	34,779.19	6,653,708.63	3,886,829.18
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	42,324.64	34,779.19	6,653,708.63	3,886,829.18
Expenditures				
Salaries-Firefighters	276,480.30	180,342.64	2,028,864.55	1,306,691.07
Summer One	0.00	0.00	0.00	2,640.00
Salaries-Fire Chief	6,619.20	7,344.64	49,644.00	54,963.21
Salaries-Deputy Chiefs	29,727.15	27,693.47	237,769.77	209,385.76
Salaries-Admin Assistants	4,830.28	5,061.12	35,938.00	37,959.70
Salaries-Office Manager	3,682.56	3,825.84	27,619.20	28,693.80
Salaries-Fire Marshall	6,736.00	6,539.20	50,520.00	74,514.77
Salaries-Medical Officer	0.00	1,633.28	0.00	12,222.24
Sick Leave Buyback	0.00	0.00	0.00	44,233.28
Director's Fee	2,170.00	0.00	2,170.00	0.00
Salaries-Inspectors	1,812.50	0.00	13,281.25	0.00
Payroll Overtime-FF	8,265.57	13,865.14	67,024.94	96,789.80
Salaries-OT Admin	0.00	0.00	0.00	23.73
St. Louis Cty Board of Electio	0.00	0.00	15,916.93	9,969.58
Commerce Bank-VISA	0.00	0.00	0.00	618.98
Mulligan Printing	0.00	0.00	1,681.36	1,311.98
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	0.00
Depreciated Assets	0.00	0.00	0.00	371,672.33
Sentinel	0.00	0.00	37,924.05	0.00
Target Solutions	0.00	0.00	7,262.00	0.00
Bullex	0.00	0.00	1,833.44	0.00
Emergency Services	0.00	0.00	223,296.00	0.00
Slyman Bros Appliance	0.00	0.00	4,488.99	0.00
Don Brown Chevrolet	0.00	0.00	37,232.00	0.00
Sam's Club	0.00	0.00	1,618.14	0.00
Public Safety Outfitters	0.00	0.00	5,079.00	0.00
Miken Technologies	0.00	0.00	3,065.90	0.00
Show Me Weights	8,450.00	0.00	8,450.00	0.00
FICA/ Medicare	26,637.46	18,798.05	189,090.00	143,124.94
Marco	36.40	83.20	254.80	353.59
Copying Concepts	0.00	185.78	0.00	1,364.41

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Office Source	0.00	161.55	960.18	1,564.33
St. Louis County Treasurer	0.00	604.50	0.00	3,175.50
Commerce Bank-VISA	423.33	133.99	6,315.90	794.83
MO Lawyers Media	0.00	0.00	25.48	95.20
Safeguard	0.00	0.00	132.96	183.26
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	91.39	200.50	803.76	1,404.84
Vinyl Images	0.00	0.00	0.00	228.00
Rejis Commission	7.00	32.00	312.90	72.00
Copy Source	0.00	0.00	24.50	76.80
Wal-Mart	0.00	0.00	22.68	0.00
UPS	0.00	0.00	26.87	0.00
Summer One	207.13	0.00	1,241.98	0.00
The Emblem Authority	0.00	0.00	714.00	0.00
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Image Trend	0.00	0.00	7,905.25	0.00
First Watch	575.50	0.00	3,453.00	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sikich	0.00	0.00	1,215.00	0.00
Commerce Bank-VISA	19.23	0.00	19.23	0.00
Sieveling	2,306.00	4,398.50	23,433.18	21,365.21
Commerce Bank	0.00	3.00	454.35	457.94
Reliance Bank Fees	0.16	0.00	(83.74)	0.00
Sentinel Emergency Solutions	0.00	0.00	2,406.06	2,719.50
Commerce Bank-VISA	0.00	0.00	847.50	687.13
W L Construction Supply	0.00	0.00	0.00	419.99
Sudden Rescue	0.00	0.00	0.00	1,500.00
WL Construction	0.00	0.00	0.00	203.84
Lowes	0.00	0.00	748.44	0.00
Fluid Air Products	0.00	0.00	738.65	0.00
Danger Close Group	0.00	0.00	3,052.01	0.00
Show Me Weights	2,033.78	0.00	2,033.78	0.00
GSLAFCA	0.00	0.00	0.00	460.00
MACFPD	0.00	0.00	0.00	2,400.00
MAPERS	0.00	0.00	70.00	80.00
Backstoppers	0.00	0.00	105.00	120.00
Center for Public Safety	0.00	0.00	861.00	968.00
Commerce Bank-VISA	181.30	0.00	327.60	386.69
Fire Engineering	0.00	0.00	0.00	78.40
PFFIA	0.00	0.00	25.00	25.00
NFPA	1,520.50	1,520.50	1,520.50	1,520.50
ICC	0.00	135.00	0.00	135.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.00
McNeil & Company	0.00	0.00	45,276.24	48,016.42
Lakenan	0.00	0.00	210.00	240.00
MO Employers Mutual	0.00	17,831.40	118,896.32	78,049.24
Standard Insurance	2,662.48	2,889.74	18,485.35	19,703.62
The Cincinnati Ins Co	0.00	0.00	52.50	60.00
Travelers	0.00	3,406.40	0.00	3,406.40
Insurance Reimbursements	0.00	0.00	0.00	(926.08)
PAS, Inc.	0.00	0.00	0.00	3,053.57
Delta Dental	5,684.93	6,071.23	37,352.81	37,627.78
United Healthcare	99,644.73	108,781.40	654,291.84	670,511.43

See Accountant's Compilation 33 report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Eyemed	325.39	344.89	2,219.91	2,409.35
Quality Benefits	2,573.50	839.05	16,568.28	9,910.20
By Cobra	0.00	0.00	525.00	600.00
J W Terrill	3,439.52	3,716.92	5,136.88	5,036.96
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(14,910.65)	(13,732.97)	(85,521.80)	(80,582.17)
US Treasury (PCORI)	109.30	0.00	109.30	0.00
Rognan & Associates	1,225.00	0.00	8,575.00	0.00
Spector, Wolfe, McLaughlin	1,085.00	1,574.80	7,757.75	4,067.20
Lashly & Baer, PC	0.00	369.60	0.00	932.80
Thomas Lang	0.00	0.00	0.00	8,364.00
Darla Sansoucie	525.00	0.00	1,379.00	1,096.00
Paylocity	400.57	425.33	3,180.25	3,172.55
ArchImages	0.00	0.00	21,272.51	973.44
Lockton	0.00	0.00	7,000.00	8,000.00
Aon Consulting	6,715.95	2,617.96	12,785.72	13,115.61
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.00
Valley Park Hardware	0.00	(76.00)	0.00	(76.00)
Blue Chip Exterminating	59.50	340.40	608.49	908.00
Buildingstars	160.30	183.20	1,122.10	1,424.89
CK Power	0.00	0.00	0.00	680.56
Zumwalt	0.00	0.00	641.99	1,845.04
Commerce Bank-VISA	0.00	22.40	1,548.09	169.17
BRDA Electric	657.30	0.00	2,273.08	880.00
Sauder Plumbing	0.00	364.00	0.00	3,178.59
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	0.00	0.00	0.00	1,010.91
Lawn Systems	0.00	0.00	207.55	295.60
Scott Lee Heating	4,311.65	71.20	6,704.25	202.40
Sure Lock & Key	0.00	0.00	0.00	166.00
Fenton Feed Mill	0.00	31.20	0.00	62.40
STL Automatic Door	203.70	456.00	1,973.83	3,337.20
Crest Industries	0.00	0.00	0.00	83.68
TK Marshall	0.00	0.00	0.00	141.60
STL Automatic Sprinkler	0.00	0.00	375.20	422.40
Supreme Turf	0.00	0.00	28.70	20.80
Fenton Sew & Vac	0.00	144.52	0.00	144.52
Stephanie Spaniol	0.00	30.71	0.00	30.71
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.00
Merlo Plumbing	0.00	0.00	1,680.35	0.00
Sam's Club	0.00	0.00	32.33	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	71.61	0.00	272.78	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Republic Roofing	115.50	0.00	115.50	0.00
Wellington Environmental	700.00	0.00	700.00	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	253.40	3,294.98	7,193.30	6,965.58
Rescue Repair	0.00	922.90	1,513.11	2,400.36
K&K Supply	0.00	43.76	183.38	538.81
Kelly's Auto Repair	0.00	0.00	134.82	74.54
Commerce Bank-VISA	0.00	462.17	100.26	1,253.76
Bemes	0.00	0.00	0.00	35.32
Banner Fire Equipment	0.00	33.00	1,839.28	140.39
Crest Industries	0.00	0.00	21.40	54.47
B&R Equipment Co.	0.00	0.00	0.00	329.99
Lowes	0.00	0.00	96.38	0.00

See Accountant's Compilati 3 4 report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
R-O-M	0.00	0.00	(428.45)	0.00
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	97.77	500.00	2,723.94	944.00
Affton Radiator	0.00	0.00	9,168.20	1,919.24
CIT Trucks	447.77	3,733.44	10,058.66	24,082.67
Fabick	0.00	1,309.01	1,761.48	30,547.46
Kelly's Auto Repair	61.94	259.14	1,318.75	1,562.32
Commerce Bank-VISA	0.00	0.00	151.86	733.59
Public Safety Outfitters	0.00	0.00	0.00	638.02
Don's Automotive	0.00	0.00	612.25	1,163.11
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	0.00	0.00	672.36	7,238.90
MO Vocational Enterprises	0.00	0.00	0.00	33.66
Dobb's Tire	20.97	0.00	195.24	686.96
Schaefer Auto	0.00	0.00	0.00	400.00
Brannans Marine	413.83	0.00	558.82	0.00
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	33,603.09	36,557.27
Lease Interest	0.00	0.00	20,421.73	7,111.78
Clayton Holdings	0.00	0.00	36,839.76	0.00
St. Lukes Workplace Health	0.00	0.00	0.00	314.93
Mercy Corp Health	0.00	0.00	618.80	0.00
Rental Management Fee	116.00	116.00	1,320.33	812.00
Reliance Bank	316.10	361.26	2,233.76	2,552.90
Doctors Fees	0.00	452.00	0.00	452.00
SSM Health	241.50	0.00	241.50	16.00
Depaul Medical Group	0.00	0.00	1,561.00	732.00
Commerce Bank-VISA	0.00	0.00	0.00	800.00
St. Luke's Work Place	0.00	0.00	0.00	395.36
Athletico LTD	0.00	0.00	140.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.00
Commerce Bank-VISA	758.86	43.97	2,949.70	2,441.68
Wal-Mart	49.09	0.00	111.09	221.33
Don's Automotive	0.00	0.00	0.00	70.07
The Flag Loft	0.00	0.00	0.00	180.64
John Zelch	0.00	29.41	0.00	29.41
Petty Cash	0.00	35.38	72.71	35.38
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.00
Pattonville FPD	0.00	0.00	595.00	0.00
University of MO	0.00	0.00	1,785.00	640.00
SSM St. Mary's	0.00	0.00	107.10	102.00
Tri-County Training Consortium	0.00	0.00	4,803.75	5,490.00
Central Jackson County FD	0.00	0.00	0.00	800.00
Jefferson Cty Fire Investigato	0.00	0.00	0.00	240.00
Commerce Bank-VISA	133.47	273.60	16,224.64	696.59
Steve Evanoff	0.00	0.00	0.00	24.82
Sikich	0.00	0.00	0.00	387.70
Joel Cooper	0.00	0.00	0.00	12.24
Jerry Hughey	0.00	0.00	0.00	15.58
Dave Wynne	0.00	0.00	58.97	17.23
Tom Dimercurio	0.00	0.00	0.00	18.10
Sunset Printing	0.00	0.00	1,111.90	849.19
WFM Special Tees	0.00	76.80	0.00	76.80
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	0.00	0.00	37.63	0.00
Across The Street Productions	0.00	0.00	400.00	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Stephanie Brown	0.00	0.00	56.00	0.00
Tim Buehne	0.00	0.00	330.37	0.00
I-Women	0.00	0.00	465.50	0.00
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zelch	0.00	0.00	9.67	0.00
Training Reimbursements	0.00	0.00	(162.00)	(927.50)
Uniforms	15,907.50	0.00	15,907.50	0.00
Leon Uniform Company	157.83	120.38	1,979.28	942.32
Sentinel Emergency Solutions	0.00	0.00	421.85	320.90
Schuhmacher Fire Equip	0.00	1,418.64	1,281.95	1,987.01
Leo Ellebrecht	5,426.40	2,031.20	27,073.27	24,830.38
Weber Fire & Safety	0.00	0.00	77.88	126.40
Firemaster	0.00	0.00	5,347.44	3,237.12
WFM Specialty Tees	0.00	28.80	1,827.00	115.20
Fink Badge	0.00	0.00	0.00	721.66
Commerce Bank-VISA	0.00	10.44	79.75	10.44
Public Safety Center	0.00	0.00	87.50	0.00
Uniform Reimbursements	0.00	0.00	(60.00)	0.00
Employee Uniform Reimbursement	(60.00)	18,120.00	16,281.88	37,368.89
Grainger	22.68	395.60	1,330.33	1,699.30
Lowes	0.00	0.00	179.98	573.91
Sam's Club	91.50	721.20	2,777.28	3,394.07
Commerce Bank-VISA	0.00	90.38	239.74	727.92
Batteries Plus Bulbs	0.00	0.00	300.47	892.49
Cratex Packaging	0.00	0.00	1,166.92	288.46
Wal-Mart	0.00	0.00	69.00	104.34
Kelly's Auto Parts	0.00	0.00	0.00	33.99
Metro Electric Supply	0.00	0.00	18.93	145.60
K&K Supply	0.00	27.19	0.00	27.19
B&B Distributors	0.00	0.00	363.91	0.00
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	584.68	194.50	1,384.04	899.79
Laclede Gas Company	143.74	170.52	4,794.45	3,922.79
AmerenUE	3,085.90	3,253.01	13,372.89	13,795.16
MSD	203.34	168.45	1,743.67	1,515.92
Aspen Waste Systems	152.87	141.44	1,080.84	990.08
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	527,200.16	448,103.85	4,780,541.44	3,531,245.31
Excess Revenues over (under) Expenditu	\$ (484,875.52)	\$ (413,324.66)	\$ 1,873,167.19	\$ 355,583.87

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
July 31, 2018

ASSETS

Current Assets		
Reliance Bank - 3181	\$	2,058,944.34
MVB Money Market		7,662.92
Investment Account		763,929.17
Taxes Receivable - Current		1,997,299.01
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		74,428.26
Total Current Assets		5,085,665.70
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>5,085,665.70</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		57,217.05
IRS Payroll Taxes W/H		1,466.16
Total Current Liabilities		88,841.99
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		913,016.59
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Excess Revenue over (under) Ex		625,009.81
Total Fund Balance		4,172,649.11
Total Liab., Def. Inflows & Fund Balance	\$	<u>5,085,665.70</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,890,087.35	81.49
Ambulance Service Charge	47,516.79	90.43	412,229.99	17.77
Interest Income	5,028.77	9.57	17,165.10	0.74
Total Revenues	52,545.56	100.00	2,319,482.44	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	52,545.56	100.00	2,319,482.44	100.00
Expenditures				
Salaries	138,646.93	263.86	1,020,859.52	44.01
Salaries OT	3,542.39	6.74	28,724.97	1.24
Election Expenses	0.00	0.00	6,158.24	0.27
Depreciated Assets	0.00	0.00	15,908.32	0.69
Payroll Taxes	11,127.07	21.18	79,110.30	3.41
Office Supplies	327.96	0.62	4,860.44	0.21
Gas & Oil-Fuel	988.28	1.88	10,042.78	0.43
Bank Charges	89.25	0.17	613.50	0.03
Equipment Purchases	871.62	1.66	1,017.72	0.04
Dues & Subscriptions	77.70	0.15	1,788.96	0.08
Insurance - General	1,141.06	2.17	78,547.67	3.39
Insurance - Employee	41,484.07	78.95	271,977.18	11.73
Professional Fee	7,904.97	15.04	53,974.16	2.33
Building Maintenance	2,691.24	5.12	8,465.35	0.36
Equipment Maintenance	10,253.82	19.51	45,378.66	1.96
Vehicle Maintenance	212.89	0.41	9,356.70	0.40
Workers Comp Claims	0.00	0.00	265.20	0.01
Mortgage Interest Payments	135.47	0.26	957.34	0.04
Doctors Fees	103.50	0.20	832.50	0.04
Misc Expenses	346.27	0.66	1,638.43	0.07
Training & Education	732.20	1.39	9,499.01	0.41
Uniforms	9,195.74	17.50	30,167.26	1.30
Ambulance Supplies	0.00	0.00	1,957.28	0.08
Supplies-Cleaning & Maint.	48.93	0.09	2,781.53	0.12
Utilities	1,787.34	3.40	9,589.61	0.41
Total Expenditures	231,708.70	440.97	1,694,472.63	73.05
Excess Revenue over (under) Expenditur	\$ (179,163.14)	(340.97)	\$ 625,009.81	26.95

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,890,087.35	81.49
Ambulance Service Charge	47,516.79	90.43	412,229.99	17.77
MVB Interest	0.65	0.00	3,607.53	0.16
MM Interst	0.00	0.00	3.80	0.00
Reliance Bank Interest	5,028.12	9.57	13,553.77	0.58
Total Revenues	52,545.56	100.00	2,319,482.44	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	52,545.56	100.00	2,319,482.44	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	5.40	21,276.00	0.92
Salaries-Deputy Chiefs	12,740.21	24.25	101,901.33	4.39
Salaries-Admin Assistants	2,070.12	3.94	15,402.00	0.66
Salaries-Office Manager	1,578.24	3.00	11,836.80	0.51
Salaries-EMT/Paramedic	118,491.56	225.50	869,513.39	37.49
Salaries - Other	930.00	1.77	930.00	0.04
Payroll OT-Ambulance	3,542.39	6.74	28,724.97	1.24
General Exp Transfer	0.00	0.00	6,158.24	0.27
Laerdal Medical Corp	0.00	0.00	4,793.32	0.21
Emergency Services Supply	0.00	0.00	11,115.00	0.48
PR Taxes - FICA/ Medicare	11,127.07	21.18	79,110.30	3.41
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	327.96	0.62	4,822.64	0.21
Ambulance Exp Transfer	988.28	1.88	10,042.78	0.43
Reliance Bank	89.25	0.17	613.50	0.03
Ambulance Exp Transfer	871.62	1.66	1,017.72	0.04
Ambulance Transfer	77.70	0.15	1,788.96	0.08
Ambulance Exp Transfer	1,141.06	2.17	78,547.67	3.39
Ambulance Exp Transfer	41,484.07	78.95	271,977.18	11.73
Professional Fee	1,473.96	2.81	1,473.96	0.06
Rognan & Associates	525.00	1.00	3,675.00	0.16
ProClaims	566.58	1.08	13,575.42	0.59
Spector, Wolfe, McLaughlin	465.00	0.88	3,324.75	0.14
Darla Sansoucie	225.00	0.43	591.00	0.03
Paylocity	171.67	0.33	1,362.96	0.06
ArchImages	0.00	0.00	9,116.77	0.39
Lockton	0.00	0.00	3,000.00	0.13
Aon Consulting	2,878.26	5.48	5,479.59	0.24
EMS/Mc	1,599.50	3.04	8,226.85	0.35
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.11
EMS/MC C/C Fees	0.00	0.00	1,597.86	0.07
Ambulance Transfer	2,691.24	5.12	8,465.35	0.36
Physio-Control	6,781.05	12.91	14,125.19	0.61
Stryker	0.00	0.00	374.41	0.02
Airgas	438.15	0.83	2,141.73	0.09
SSM Health	0.00	0.00	1,933.34	0.08
Boundtree	2,926.02	5.57	21,759.53	0.94
St. Clare Hospital	0.00	0.00	2,131.28	0.09
Commerce Bank-VISA	0.00	0.00	1,180.96	0.05
EMSAR	0.00	0.00	732.50	0.03
Arrow International	0.00	0.00	158.85	0.01
Graphics Factory	0.00	0.00	195.00	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Laerdal Medical Corp	0.00	0.00	380.88	0.02
Ambulance Transfer	108.60	0.21	264.99	0.01
K&K Car Repair	0.00	0.00	2,466.12	0.11
Kelly's Auto Parts	0.00	0.00	667.88	0.03
Purcell Tire	0.00	0.00	1,166.65	0.05
CIT Trucks	0.00	0.00	718.16	0.03
Sunset Auto	0.00	0.00	224.56	0.01
Wal-Mart	0.00	0.00	286.03	0.01
Interstate Billing Service	0.00	0.00	2,721.30	0.12
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
Ambulance Expl Transfer	212.89	0.41	1,077.63	0.05
Ambulance Exp Transfer	0.00	0.00	265.20	0.01
Reliance Bank	135.47	0.26	957.34	0.04
Ambulance Exp Transfer	103.50	0.20	832.50	0.04
Commerce Bank - VISA	0.00	0.00	375.28	0.02
Ambulance Transfer	346.27	0.66	1,263.15	0.05
Commerce Bank-VISA	0.00	0.00	1,693.39	0.07
Premier Entertainment	0.00	0.00	330.00	0.01
SSM Health	0.00	0.00	260.00	0.01
Wal-Mart	0.00	0.00	202.97	0.01
ASHI	0.00	0.00	20.00	0.00
St. Francis County Ambulance D	675.00	1.28	675.00	0.03
Ambulance Exp Transfer	57.20	0.11	6,317.65	0.27
Ambulance Exp Transfer	2,378.24	4.53	23,349.76	1.01
Uniforms - Payroll	6,817.50	12.97	6,817.50	0.29
Airgas USA, LLC	0.00	0.00	155.44	0.01
St. Clare Hospital	0.00	0.00	1,801.84	0.08
Ambulance Transfer	48.93	0.09	2,781.53	0.12
Ambulance Exp Transfer	1,787.34	3.40	9,589.61	0.41
Total Expenditures	231,708.70	440.97	1,694,472.63	73.05
Excess Revenue over (under) Expenditur	\$ (179,163.14)	(340.97)	\$ 625,009.81	26.95

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 3,546.21	\$ 1,890,087.35	\$ 1,773,844.39
Ambulance Service Charge	47,516.79	57,684.98	412,229.99	444,418.35
Interest Income	5,028.77	1,142.39	17,165.10	3,423.96
Miscellaneous Revenue	0.00	37.20	0.00	326.40
Total Revenues	<u>52,545.56</u>	<u>62,410.78</u>	<u>2,319,482.44</u>	<u>2,222,013.10</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>52,545.56</u>	<u>62,410.78</u>	<u>2,319,482.44</u>	<u>2,222,013.10</u>
Expenditures				
Salaries	138,646.93	193,021.53	1,020,859.52	1,514,763.41
Salaries OT	3,542.39	9,565.77	28,724.97	83,509.01
Election Expenses	0.00	0.00	6,158.24	2,975.14
Depreciated Assets	0.00	0.00	15,908.32	290.00
Payroll Taxes	11,127.07	14,786.68	79,110.30	117,362.43
Office Supplies	327.96	199.27	4,860.44	1,672.80
Gas & Oil-Fuel	988.28	1,099.63	10,042.78	5,341.28
Bank Charges	89.25	0.00	613.50	0.00
Equipment Purchases	871.62	0.00	1,017.72	222.74
Dues & Subscriptions	77.70	0.00	1,788.96	1,096.40
Insurance - General	1,141.06	6,031.88	78,547.67	37,137.38
Insurance - Employee	41,484.07	26,449.13	271,977.18	162,380.31
Professional Fee	7,904.97	5,237.88	53,974.16	38,038.96
Building Maintenance	2,691.24	391.91	8,465.35	3,964.73
Equipment Maintenance	10,253.82	5,348.23	45,378.66	34,248.69
Vehicle Maintenance	212.89	53.80	9,356.70	18,713.37
Workers Comp Claims	0.00	0.00	265.20	78.73
Mortgage Interest Payments	135.47	90.31	957.34	638.20
Doctors Fees	103.50	113.00	832.50	598.84
Misc Expenses	346.27	27.19	1,638.43	552.83
Training & Education	732.20	87.60	9,499.01	6,920.43
Uniforms	9,195.74	5,432.66	30,167.26	17,415.38
Ambulance Supplies	0.00	0.00	1,957.28	0.00
Supplies-Cleaning & Maint.	48.93	308.59	2,781.53	1,971.84
Utilities	1,787.34	982.00	9,589.61	5,280.96
Total Expenditures	<u>231,708.70</u>	<u>269,227.06</u>	<u>1,694,472.63</u>	<u>2,055,173.86</u>
Excess Revenue over (under) Expenditur	\$ <u>(179,163.14)</u>	\$ <u>(206,816.28)</u>	\$ <u>625,009.81</u>	\$ <u>166,839.24</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 3,546.21	\$ 1,890,087.35	\$ 1,773,844.39
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	47,516.79	57,684.98	412,229.99	444,347.70
MVB Interest	0.65	1,142.39	3,607.53	3,423.96
MM Interst	0.00	0.00	3.80	0.00
Reliance Bank Interest	5,028.12	0.00	13,553.77	0.00
Ambulance Reports	0.00	0.00	0.00	43.20
Misc Revenue	0.00	37.20	0.00	283.20
Total Revenues	52,545.56	62,410.78	2,319,482.44	2,222,013.10
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	52,545.56	62,410.78	2,319,482.44	2,222,013.10
Expenditures				
Salaries-Paramedics	0.00	130,421.48	0.00	1,044,732.77
Directors Fees	0.00	0.00	0.00	660.00
Salaries-Fire Chief	2,836.80	1,836.16	21,276.00	13,740.77
Salaries-Deputy Chiefs	12,740.21	6,923.37	101,901.33	52,346.46
Salaries-Admin Assistants	2,070.12	1,265.28	15,402.00	9,489.92
Salaries-Office Manager	1,578.24	956.46	11,836.80	7,173.45
Salaries-EMT/Paramedic	118,491.56	45,085.66	869,513.39	326,672.76
Salaries-Medical Officer	0.00	6,533.12	0.00	48,888.96
Sick Buy Back	0.00	0.00	0.00	11,058.32
Salaries - Other	930.00	0.00	930.00	0.00
Payroll OT-Ambulance	3,542.39	9,565.77	28,724.97	83,503.08
Salaries-OT Admin	0.00	0.00	0.00	5.93
General Exp Transfer	0.00	0.00	6,158.24	2,975.14
Laerdal Medical Corp	0.00	0.00	4,793.32	0.00
Emergency Services Supply	0.00	0.00	11,115.00	0.00
Ambulance Exp Transfer	0.00	0.00	0.00	290.00
PR Taxes - FICA/ Medicare	11,127.07	14,786.68	79,110.30	117,362.43
Safeguard	0.00	0.00	0.00	133.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	327.96	199.27	4,822.64	1,539.07
Ambulance Exp Transfer	988.28	1,099.63	10,042.78	5,341.28
Reliance Bank	89.25	0.00	613.50	0.00
Ambulance Exp Transfer	871.62	0.00	1,017.72	222.74
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	77.70	0.00	1,788.96	1,071.40
Ambulance Exp Transfer	1,141.06	6,031.88	78,547.67	37,137.38
Ambulance Exp Transfer	41,484.07	26,449.13	271,977.18	162,380.31
Professional Fee	1,473.96	0.00	1,473.96	0.00
Rognan & Associates	525.00	0.00	3,675.00	0.00
ProClaims	566.58	3,990.96	13,575.42	27,964.72
Spector, Wolfe, McLaughlin	465.00	393.70	3,324.75	1,016.80
Lashly & Baer	0.00	92.40	0.00	233.20
Thomas Lang	0.00	0.00	0.00	2,091.00
Darla Sansoucie	225.00	0.00	591.00	274.00
Paylocity	171.67	106.33	1,362.96	936.97
ArchImages	0.00	0.00	9,116.77	243.36
Lockton	0.00	0.00	3,000.00	2,000.00

See Accountant's Compilati 4 2 port - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Aon Consulting	2,878.26	654.49	5,479.59	3,278.91
EMS/Mc	1,599.50	0.00	8,226.85	0.00
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.00
EMS/MC C/C Fees	0.00	0.00	1,597.86	0.00
Rottler Pest Control	0.00	0.00	0.00	199.00
Ambulance Transfer	2,691.24	391.91	8,465.35	3,765.73
Physio-Control	6,781.05	1,445.39	14,125.19	9,121.03
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	438.15	182.54	2,141.73	1,914.57
SSM Health	0.00	0.00	1,933.34	66.56
Boundtree	2,926.02	2,413.61	21,759.53	15,124.19
St. Clare Hospital	0.00	578.54	2,131.28	6,543.44
Commerce Bank-VISA	0.00	0.00	1,180.96	52.07
EMSAR	0.00	0.00	732.50	0.00
Arrow International	0.00	0.00	158.85	0.00
Graphics Factory	0.00	0.00	195.00	0.00
Laerdal Medical Corp	0.00	0.00	380.88	0.00
Ambulance Transfer	108.60	728.15	264.99	1,096.37
K&K Car Repair	0.00	0.00	2,466.12	3,029.14
Kelly's Auto Parts	0.00	0.00	667.88	256.00
Purcell Tire	0.00	0.00	1,166.65	1,324.28
CIT Trucks	0.00	0.00	718.16	207.00
Sunset Auto	0.00	0.00	224.56	124.25
Don's Automotive	0.00	0.00	0.00	586.44
Dave Schmidt Truck Service	0.00	0.00	0.00	12,027.01
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Wal-Mart	0.00	0.00	286.03	0.00
Interstate Billing Service	0.00	0.00	2,721.30	0.00
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
Ambulance Expl Transfer	212.89	53.80	1,077.63	865.25
Ambulance Exp Transfer	0.00	0.00	265.20	78.73
Reliance Bank	135.47	90.31	957.34	638.20
Ambulance Exp Transfer	103.50	113.00	832.50	598.84
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	0.00	0.00	375.28	0.00
Ambulance Transfer	346.27	27.19	1,263.15	402.83
Commerce Bank-VISA	0.00	0.00	1,693.39	1,046.44
Jason Lee	0.00	0.00	0.00	132.00
SSM Cardinal Glennon	0.00	0.00	0.00	677.20
SSM St. Mary's	0.00	0.00	0.00	105.60
American College of Emergency	0.00	0.00	0.00	1,647.00
Chicken Liver the Clown	0.00	0.00	0.00	225.00
Premier Entertainment	0.00	0.00	330.00	320.00
SSM Health	0.00	0.00	260.00	105.60
Lowes	0.00	0.00	0.00	94.80
Bill Mahler	0.00	0.00	0.00	172.38
Wal-Mart	0.00	0.00	202.97	260.23
ASHI	0.00	0.00	20.00	0.00
St. Francis County Ambulance D	675.00	0.00	675.00	0.00
Ambulance Exp Transfer	57.20	87.60	6,317.65	2,134.18
Ambulance Exp Transfer	2,378.24	5,432.66	23,349.76	17,415.38
Uniforms - Payroll	6,817.50	0.00	6,817.50	0.00
Airgas USA, LLC	0.00	0.00	155.44	0.00
St. Clare Hospital	0.00	0.00	1,801.84	0.00
Ambulance Transfer	48.93	308.59	2,781.53	1,971.84
Ambulance Exp Transfer	1,787.34	982.00	9,589.61	5,280.96

See Accountant's Compilati 4 3 report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Total Expenditures	<u>231,708.70</u>	<u>269,227.06</u>	<u>1,694,472.63</u>	<u>2,055,173.86</u>
Excess Revenues over (under) Expenditu	\$ <u>(179,163.14)</u>	\$ <u>(206,816.28)</u>	\$ <u>625,009.81</u>	\$ <u>166,839.24</u>

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
July 31, 2018

ASSETS

Current Assets		
Reliance Bank	\$	315,655.42
Investments		259,622.20
Taxes Receivable - Current		332,762.86
Due From General		575.40
Interest Receivable		1,510.14
Prepaid Expenses		1,039.00
Total Current Assets		911,165.02
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>911,165.02</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Deferred Revenue	\$	137,312.79
Total Deferred Inflows of Resources		137,312.79
Total Liabilities		137,312.79
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Restricted		865,031.05
Excess Revenue over (under) Ex		(92,217.82)
Total Fund Balance		773,852.23
Total Liab., Def. Inflows & Fund Balance	\$	<u>911,165.02</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 314,859.30	98.40
Interest Income	1,524.87	100.00	5,110.70	1.60
Total Revenues	<u>1,524.87</u>	<u>100.00</u>	<u>319,970.00</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>1,524.87</u>	<u>100.00</u>	<u>319,970.00</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	111.74
Depreciated Assets	0.00	0.00	721.90	0.23
Telephone Expenses	2,098.86	137.64	9,509.37	2.97
Communication Expense	2,980.36	195.45	44,413.53	13.88
Total Expenditures	<u>5,079.22</u>	<u>333.09</u>	<u>412,187.82</u>	<u>128.82</u>
Excess Revenue over (under) Expenditur	\$ <u>(3,554.35)</u>	<u>(233.09)</u>	\$ <u>(92,217.82)</u>	<u>(28.82)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 314,859.30	98.40
Investment Interest	0.00	0.00	2,472.73	0.77
Reliance Bank Interest	819.20	53.72	1,932.30	0.60
Interest Income - Undefined	705.67	46.28	705.67	0.22
Total Revenues	1,524.87	100.00	319,970.00	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,524.87	100.00	319,970.00	100.00
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	55.87
Central County Emergency 911	0.00	0.00	178,771.51	55.87
Miken Technologies	0.00	0.00	721.90	0.23
Charter Communications	1,057.79	69.37	6,640.39	2.08
Verizon	0.00	0.00	(571.84)	(0.18)
AT&T	1,154.07	75.68	4,539.82	1.42
Telephone Reimbursements	(113.00)	(7.41)	(1,099.00)	(0.34)
Charter Communications	949.00	62.23	7,847.00	2.45
Pfitzinger Graphics	0.00	0.00	820.00	0.26
First Watch	0.00	0.00	575.50	0.18
Commerce Bank-VISA	69.69	4.57	1,502.23	0.47
Miken Technologies	1,736.67	113.89	13,239.68	4.14
CCE-911	0.00	0.00	1,460.20	0.46
CTI Conference Technologies	0.00	0.00	15,760.00	4.93
Sikich	0.00	0.00	1,181.44	0.37
Warner Communications	0.00	0.00	476.00	0.15
Ed Roehr Safety Products	0.00	0.00	322.40	0.10
AT&T	0.00	0.00	950.10	0.30
Kimberly Smith	0.00	0.00	53.98	0.02
Conference Technologies	225.00	14.76	225.00	0.07
Total Expenditures	5,079.22	333.09	412,187.82	128.82
Excess Revenue over (under) Expenditur	\$ (3,554.35)	(233.09)	\$ (92,217.82)	(28.82)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 0.00	\$ 591.84	\$ 314,859.30	\$ 296,045.16
Interest Income	1,524.87	375.00	5,110.70	1,775.71
Total Revenues	<u>1,524.87</u>	<u>966.84</u>	<u>319,970.00</u>	<u>297,820.87</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>1,524.87</u>	<u>966.84</u>	<u>319,970.00</u>	<u>297,820.87</u>
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	331,375.04
Telephone Expenses	2,098.86	1,787.84	9,509.37	11,801.69
Communication Expense	2,980.36	3,578.36	44,413.53	59,059.44
Depreciated Assets	0.00	0.00	721.90	762.27
Total Expenditures	<u>5,079.22</u>	<u>5,366.20</u>	<u>412,187.82</u>	<u>402,998.44</u>
Excess Revenue over (under) Expenditur	<u>\$ (3,554.35)</u>	<u>\$ (4,399.36)</u>	<u>\$ (92,217.82)</u>	<u>\$ (105,177.57)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 591.84	\$ 314,859.30	\$ 296,045.16
Investment Interest	0.00	375.00	2,472.73	1,775.71
Reliance Bank Interest	819.20	0.00	1,932.30	0.00
Interest Income - Undefined	705.67	0.00	705.67	0.00
Total Revenues	1,524.87	966.84	319,970.00	297,820.87
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,524.87	966.84	319,970.00	297,820.87
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	0.00
Central County Emergency 911	0.00	0.00	178,771.51	331,375.04
Depreciated Assets	0.00	0.00	0.00	762.27
Miken Technologies	0.00	0.00	721.90	0.00
Charter Communications	1,057.79	1,059.36	6,640.39	7,303.61
Verizon	0.00	816.61	(571.84)	5,773.21
Commerce Bank Visa	0.00	88.87	0.00	88.87
AT&T	1,154.07	0.00	4,539.82	0.00
Telephone Reimbursements	(113.00)	(177.00)	(1,099.00)	(1,364.00)
Charter Communications	949.00	1,000.00	7,847.00	7,000.00
Pfizinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	0.00	2,728.45
First Watch	0.00	1,151.00	575.50	4,028.50
Commerce Bank-VISA	69.69	0.00	1,502.23	329.44
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,736.67	933.67	13,239.68	13,434.32
Image Trend	0.00	0.00	0.00	7,675.00
Sentinel	0.00	0.00	0.00	1,047.00
CCE-911	0.00	0.00	1,460.20	2,800.00
CTI Conference Technologies	0.00	0.00	15,760.00	15,760.00
Rejis Commission	0.00	0.00	0.00	27.00
Meramec Design	0.00	0.00	0.00	120.00
Sikich	0.00	93.50	1,181.44	1,308.50
Warner Communications	0.00	0.00	476.00	0.00
Ed Roehr Safety Products	0.00	0.00	322.40	0.00
AT&T	0.00	0.00	950.10	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Conference Technologies	225.00	0.00	225.00	0.00
Total Expenditures	5,079.22	5,366.20	412,187.82	402,998.44
Excess Revenues over (under) Expenditu	\$ (3,554.35)	\$ (4,399.36)	\$ (92,217.82)	\$ (105,177.57)

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
July 31, 2018

ASSETS

Current Assets		
Reliance Bank - 2944	\$	2,811.38
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
Due From General		0.14
Total Current Assets		38,295,299.81
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>38,295,299.81</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	<u>6,417,484.42</u>
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Deferred Revenue		<u>275,519.16</u>
Total Deferred Inflows of Resources		<u>275,519.16</u>
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		<u>(311,761.86)</u>
Total Fund Balance		<u>31,602,296.23</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u>38,295,299.81</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 631,581.67	55.81
Interest Income	7.05	100.00	33.06	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	<u>7.05</u>	<u>100.00</u>	<u>1,131,614.73</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>7.05</u>	<u>100.00</u>	<u>1,131,614.73</u>	<u>100.00</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>127.55</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>127.55</u>
Excess Revenue over (under) Expenditur	<u>\$ 7.05</u>	<u>100.00</u>	<u>\$ (311,761.86)</u>	<u>(27.55)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 631,581.67	55.81
Reliance Bank Interest	7.05	100.00	33.06	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	7.05	100.00	1,131,614.73	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	7.05	100.00	1,131,614.73	100.00
Expenditures				
Voya	0.00	0.00	1,443,376.59	127.55
Total Expenditures	0.00	0.00	1,443,376.59	127.55
Excess Revenue over (under) Expenditur	\$ 7.05	100.00	\$ (311,761.86)	(27.55)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 1,183.68	\$ 631,581.67	\$ 592,090.32
Interest Income	7.05	0.00	33.06	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>7.05</u>	<u>1,183.68</u>	<u>1,131,614.73</u>	<u>592,090.32</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>7.05</u>	<u>1,183.68</u>	<u>1,131,614.73</u>	<u>592,090.32</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenue over (under) Expenditur	\$ <u>7.05</u>	\$ <u>1,183.68</u>	\$ <u>(311,761.86)</u>	\$ <u>(318,356.96)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Seven Months Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 1,183.68	\$ 631,581.67	\$ 592,090.32
Reliance Bank Interest	7.05	0.00	33.06	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>7.05</u>	<u>1,183.68</u>	<u>1,131,614.73</u>	<u>592,090.32</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>7.05</u>	<u>1,183.68</u>	<u>1,131,614.73</u>	<u>592,090.32</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenues over (under) Expenditu	\$ <u>7.05</u>	\$ <u>1,183.68</u>	\$ <u>(311,761.86)</u>	\$ <u>(318,356.96)</u>