

Fenton Fire Protection District

Financial Statements
~
July 2019

Rognan & Associates

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Accountant's Compilation Report

Board of Directors
Fenton Fire Protection District
845 Gregory Lane
Fenton, MO 63026

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

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

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

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

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

August 21, 2019

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

JULY 31, 2019 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	10.20	1.90	7.41	(0.89)
February	16.70	16.89	0.19	14.14	(2.56)
March	25.00	23.84	(1.16)	21.65	(3.35)
April	33.30	30.38	(2.92)	30.05	(3.25)
May	41.70	39.84	(1.86)	39.68	(2.02)
June	50.00	49.57	(0.43)	49.72	(0.28)
✓ July	58.30	58.79	0.49	59.30	1.00 ✓
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
\$69,642	1%	\$76,913	\$37,687	\$31,955	\$31,955
2018	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00	27.77	2.77	21.73	(3.27)
April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
June	50.00	51.08	1.08	46.53	(3.47)
✓ July	58.30	57.43	(0.87)	53.92	(4.38) ✓
August	66.60	63.17	(3.43)	60.85	(5.75)
September	75.00	75.84	0.84	67.58	(7.42)
October	83.30	83.36	0.06	75.45	(7.85)
November	91.60	83.33	(8.27)	84.48	(7.12)
December	100.00	91.31	(8.69)	92.42	(7.58)
(\$910,546)	1%	\$76,913	(\$668,367)	\$31,955	(\$242,179)
2017	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
March	25.00	26.16	1.16	21.21	(3.79)
April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
✓ July	58.30	57.70	(0.60)	54.08	(4.22) ✓
August	66.60	64.57	(2.03)	61.00	(5.60)
September	75.00	71.48	(3.52)	67.99	(7.01)
October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
December	100.00	107.53	7.53	91.89	(8.11)
\$319,917	1%	\$76,913	\$579,143	\$31,955	(\$259,226)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			JULY 31, 2019	PAGE 3
ACTUAL 2019 - COMPARED TO 2019 BUDGET	JULY 31, 2019	2019	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,287,783	\$13,042,785	(\$4,755,002)	63.54% ✓
Building and other permits	159,170	110,000	49,170	144.70% ✓
Ambulance fees, net	593,068	725,000	(131,932)	81.80% ✓
Interest	160,987	100,000	60,987	160.99% ✓
Miscellaneous revenue	3,304	8,500	(5,196)	38.87%
Rental income	5,825	8,700	(2,875)	66.95% ✓
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$9,210,137	\$13,994,985	(\$4,784,848)	65.81% ✓
EXPENDITURES				
Bank service charges	\$249	\$2,500	(\$2,251)	9.96%
Building maintenance	21,283	67,398	(46,115)	31.58%
Depreciated assets - capital assets	243,421	244,000	(579)	99.76% ✓
Doctors fees & medical exams	1,564	25,000	(23,436)	6.26%
Dues and subscriptions	10,410	21,363	(10,953)	48.73%
Election expenses	4	15,000	(14,996)	0.03%
Equipment maintenance & expensed	115,922	196,775	(80,853)	58.91% ✓
Equipment purchases and replacement	4,692	0	4,692	
Gasoline and oil	32,721	60,500	(27,779)	54.08%
Insurance - employee - medical & dental	1,120,647	1,894,828	(774,179)	59.14% ✓
Insurance - general	388,219	385,500	2,719	100.71% ✓
Mortgage interest payments/expense	0	5,600	(5,600)	0.00%
Miscellaneous expenses	3,700	13,250	(9,550)	27.92%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	8,910	32,950	(24,040)	27.04%
Payroll taxes	284,181	500,000	(215,819)	56.84%
Professional fees & services	133,853	224,000	(90,147)	59.76% ✓
Rental Management Fee/repairs	658	3,500	(2,842)	18.80%
Salaries	3,752,567	6,729,403	(2,976,836)	55.76%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	9,037	17,000	(7,963)	53.16%
Training and education	47,820	103,330	(55,510)	46.28%
Uniforms	94,899	162,350	(67,451)	58.45% ✓
Utilities	29,939	55,500	(25,561)	53.94%
Vehicle maintenance & repairs	110,361	122,025	(11,664)	90.44% ✓
Work Comp Claims	1,357	5,000	(3,643)	27.14%
TOTAL EXPENDITURES	\$6,416,414	\$10,886,770	(\$4,470,356)	58.94% ✓
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,793,723	\$3,108,215	(\$314,492)	89.88%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,793,723	\$3,108,215	(\$314,492)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			JULY 31, 2019	PAGE 4
ACTUAL 2019 - COMPARED TO ACTUAL 2018	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
	2019	2018	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$8,287,783	\$8,368,923	(\$81,140)	✓ -0.97%
Building and other permits	159,170	105,770	53,400	✓ 50.49%
Ambulance fees, net	593,068	413,211	179,857	✓ 43.53%
Interest	160,987	69,924	91,063	✓ 130.23%
Miscellaneous revenue	3,304	6,144	(2,840)	-46.22%
Rental income	5,825	10,200	(4,375)	-42.89%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$9,210,137	\$8,974,172	\$235,965	✓ 2.63%
EXPENDITURES				
Bank service charges	\$249	\$987	(\$738)	-74.77%
Building maintenance	21,283	22,024	(741)	✓ -3.36%
Depreciated assets - capital assets	243,421	337,708	(94,287)	✓ -27.92%
Doctors fees & medical exams	1,564	2,776	(1,212)	-43.66%
Dues and subscriptions	10,410	12,649	(2,239)	-17.70%
Election expenses	4	20,527	(20,523)	✓ -99.98%
Equipment maintenance & expensed	115,922	63,400	52,522	✓ 82.84%
Equipment purchases and replacement	4,692	4,576	116	2.53%
Gasoline and oil	32,721	31,602	1,119	✓ 3.54%
Insurance - employee - medical & dental	1,120,647	1,041,464	79,183	✓ 7.60%
Insurance - general	388,219	316,151	72,068	✓ 22.80%
Mortgage interest payments/expense	0	3,191	(3,191)	-100.00%
Miscellaneous expenses	3,700	5,013	(1,313)	-26.19%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	8,910	14,799	(5,889)	✓ -39.79%
Payroll taxes	284,181	268,200	15,981	✓ 5.96%
Professional fees & services	133,853	113,047	20,806	✓ 18.40%
Rental Management Fee/repairs	658	2,620	(1,962)	✓ -74.89%
Salaries	3,640,837	3,466,667	174,170	✓ 5.02%
Salaries - OT	111,730	95,750	15,980	✓ 16.69%
Supplies - cleaning & laundry	9,037	9,234	(197)	✓ -2.13%
Training and education	47,820	35,171	12,649	✓ 35.96%
Uniforms	94,899	91,825	3,074	3.35%
Utilities	29,939	31,967	(2,028)	✓ -6.34%
Vehicle maintenance & repairs	110,361	33,648	76,713	✓ 227.99%
Work Comp Claims	1,357	884	473	53.51%
TOTAL EXPENDITURES	\$6,416,414	\$6,025,880	\$390,534	✓ 6.48%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,793,723	\$2,948,292	(\$154,569)	94.76%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,793,723	\$2,948,292	(\$154,569)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				JULY 31, 2019		PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$10,041,398	\$3,001,387	\$13,042,785	\$502,517	\$998,176		\$14,543,478
Building and other permits	110,000		110,000				110,000
Ambulance fees, net		725,000	725,000				725,000
Interest	70,000	30,000	100,000	8,000		250,000	358,000
Miscellaneous revenue	8,000	500	8,500		0	18,000,000	18,008,500
Rental income	8,700		8,700				8,700
Financing Source - Loan Proceeds	0		0				0
TOTAL REVENUES	\$10,238,088	\$3,756,887	\$13,994,985	\$510,517	\$998,176	\$18,250,000	\$33,753,678
EXPENDITURES							
Bank service charges	\$1,000	\$1,500	\$2,500				\$2,500
Building maintenance	47,179	20,219	67,398				67,398
Depreciated assets - capital assets	244,000	0	244,000	0		\$1,285,200	1,529,200
Doctors fees & medical exams	17,500	7,500	25,000				25,000
Dues and subscriptions	15,769	5,594	21,363				21,363
Election expenses	10,500	4,500	15,000				15,000
Equipment maintenance & expensed	118,375	78,400	196,775				196,775
Equipment purchases and replacement	0	0	0				0
Gasoline and oil	42,350	18,150	60,500				60,500
Insurance - employee - medical & dental	1,326,378	568,448	1,894,826				1,894,826
Insurance - general	269,850	115,650	385,500				385,500
Mortgage interest payments/expense	3,920	1,680	5,600				5,600
Miscellaneous expenses	8,975	4,275	13,250				13,250
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	23,065	9,885	32,950				32,950
Payroll taxes	350,000	150,000	500,000				500,000
Professional fees & services	118,300	105,700	224,000				224,000
Rental Management Fee/repairs	3,500	0	3,500				3,500
Salaries	4,758,643	1,970,760	6,729,403				6,729,403
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	11,900	5,100	17,000				17,000
Training and education	59,695	43,635	103,330				103,330
Uniforms	115,145	47,205	162,350				162,350
Utilities	38,850	18,850	55,500	112,650			168,150
Vehicle maintenance & repairs	102,925	19,100	122,025				122,025
Work Comp Claims	3,500	1,500	5,000				5,000
Dispatch - CCE-911				359,000			359,000
Pension Contribution					1,498,176		1,498,176
TOTAL EXPENDITURES	\$7,691,319	\$3,195,451	\$10,886,770	\$471,650	\$1,498,176	\$1,285,200	\$14,141,796
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,546,779	\$561,436	\$3,108,215	\$38,867	(\$500,000)	\$16,964,800	\$19,611,882
General/Ambulance/Pension Overhead Transfer	(\$500,000)		(\$500,000)		\$500,000		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0	\$0		\$0
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,046,779	\$561,436	\$2,608,215	\$38,867	\$0	\$16,964,800	\$19,611,882

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS			JULY 31, 2019			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$6,380,182	\$1,907,601	\$8,287,783	\$319,758	\$633,938		\$9,241,477
Building and other permits	159,170		159,170				159,170
Ambulance fees, net		593,068	593,068				593,068
Interest	122,137	38,850	160,987	6,891	2,813	179,270	349,961
Miscellaneous revenue	3,304	0	3,304		0	21,235,838	21,239,142
Rental income	5,825		5,825				5,825
Lease expenses - principal & interest	0		0				0
TOTAL REVENUES	\$6,870,618	\$2,539,519	\$9,210,137	\$326,647	\$636,751	\$21,415,108	\$31,588,643
EXPENDITURES							
Bank service charges	(\$36)	\$285	\$249				\$249
Building maintenance	14,898	8,385	21,283				21,283
Depreciated assets - capital assets	243,421	0	243,421	0		\$2,180,501	2,423,922
Doctors fees & medical exams	1,095	469	1,564				1,564
Dues and subscriptions	7,853	2,557	10,410				10,410
Election expenses	3	1	4				4
Equipment maintenance & expensed	58,247	57,675	115,922				115,922
Equipment purchases and replacement	4,692	0	4,692				4,692
Gasoline and oil	22,905	9,816	32,721				32,721
Insurance - employee - medical & dental	786,521	334,126	1,120,647				1,120,647
Insurance - general	271,753	116,466	388,219				388,219
Mortgage interest payments/expense	0		0				0
Miscellaneous expenses	2,539	1,161	3,700				3,700
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	6,041	2,869	8,910				8,910
Payroll taxes	200,907	83,274	284,181				284,181
Professional fees & services	41,772	92,081	133,853				133,853
Rental Management Fee/repairs	658	0	658				658
Salaries	2,652,875	1,099,692	3,752,567				3,752,567
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	6,326	2,711	9,037				9,037
Training and education	27,127	20,693	47,820				47,820
Uniforms	66,429	28,470	94,899				94,899
Utilities	20,958	8,981	29,939	57,398			87,337
Vehicle maintenance & repairs	83,589	26,772	110,361				110,361
Work Comp Claims	950	407	1,357				1,357
Dispatch - CCE-911			0	355,510			355,510
TOTAL EXPENDITURES	\$4,521,523	\$1,894,891	\$6,416,414	\$412,908	\$0	\$2,180,501	\$9,009,823
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,149,095	\$644,628	\$2,793,723	(\$86,261)	\$636,751	\$19,234,607	\$22,578,820
General/Ambulance/Pension Overhead Transfer	(\$500,000)	\$0	(\$500,000)	\$0	\$0		(\$500,000)
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$1,649,095	\$644,628	\$2,293,723	(\$86,261)	\$636,751	\$19,234,607	\$22,078,820

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS						
	OVER (UNDER) BUDGET					JULY 31, 2019	PAGE 7
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	(\$3,661,216)	(\$1,093,786)	(\$4,755,002)	(\$182,761)	(\$364,238)	\$0	(\$5,302,001)
Building and other permits	49,170	0	49,170	0	0	0	49,170
Ambulance fees, net	0	(131,932)	(131,932)	0	0	0	(131,932)
Interest	52,137	8,850	60,987	(1,109)	2,813	(70,730)	(8,039)
Miscellaneous revenue	(4,696)	(500)	(5,196)	0	0	3,235,838	3,230,642
Rental income	(2,875)	0	(2,875)	0	0	0	(2,875)
Financing Source - Loan Proceeds	0	0	0	0	0	0	0
TOTAL REVENUES	(\$3,567,480)	(\$1,217,368)	(\$4,784,848)	(\$183,870)	(\$361,425)	\$3,165,108	(\$2,165,035)
EXPENDITURES							
Bank service charges	(\$1,036)	(\$1,215)	(\$2,251)	\$0	\$0	\$0	(\$2,251)
Building maintenance	(32,281)	(13,834)	(46,115)	0	0	0	(46,115)
Depreciated assets - capital assets	(579)	0	(579)	0	0	895,301	894,722
Doctors fees & medical exams	(16,405)	(7,031)	(23,436)	0	0	0	(23,436)
Dues and subscriptions	(7,916)	(3,037)	(10,953)	0	0	0	(10,953)
Election expenses	(10,497)	(4,499)	(14,996)	0	0	0	(14,996)
Equipment maintenance & expensed	(60,128)	(20,725)	(80,853)	0	0	0	(80,853)
Equipment purchases and replacement	4,692	0	4,692	0	0	0	4,692
Gasoline and oil	(19,445)	(8,334)	(27,779)	0	0	0	(27,779)
Insurance - employee - medical & dental	(539,857)	(234,322)	(774,179)	0	0	0	(774,179)
Insurance - general	1,903	816	2,719	0	0	0	2,719
Mortgage interest payments/expense	(3,920)	(1,680)	(5,600)	0	0	0	(5,600)
Miscellaneous expenses	(6,436)	(3,114)	(9,550)	0	0	0	(9,550)
Lease expenses - principal & interest	0	0	0	0	0	0	0
Office supplies and expenses	(17,024)	(7,016)	(24,040)	0	0	0	(24,040)
Payroll taxes	(149,093)	(66,726)	(215,819)	0	0	0	(215,819)
Professional fees & services	(76,528)	(13,619)	(90,147)	0	0	0	(90,147)
Rental Management Fee/repairs	(2,842)	0	(2,842)	0	0	0	(2,842)
Salaries	(2,105,768)	(871,068)	(2,976,836)	0	0	0	(2,976,836)
Salaries - OT	0	0	0	0	0	0	0
Supplies - cleaning & laundry	(5,574)	(2,389)	(7,963)	0	0	0	(7,963)
Training and education	(32,588)	(22,942)	(55,510)	0	0	0	(55,510)
Uniforms	(48,716)	(18,735)	(67,451)	0	0	0	(67,451)
Utilities	(17,892)	(7,669)	(25,561)	(55,252)	0	0	(80,813)
Vehicle maintenance & repairs	(19,336)	7,672	(11,664)	0	0	0	(11,664)
Work Comp Claims	(2,550)	(1,093)	(3,643)	0	0	0	(3,643)
Dispatch - CCE-911	0	0	0	(3,490)	0	0	(3,490)
TOTAL EXPENDITURES	(\$3,169,796)	(\$1,300,560)	(\$4,470,356)	(\$58,742)	\$0	\$895,301	(\$3,833,797)
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	(\$397,684)	\$83,192	(\$314,492)	(\$125,128)	(\$361,425)	\$2,269,807	\$1,468,762

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS						
	PERCENT OF BUDGET USED				JULY 31, 2019		PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	63.54%	63.56%	63.54%	63.63%	63.51%		63.54%
Building and other permits	144.70%		144.70%				144.70%
Ambulance fees, net		81.80%	81.80%				81.80%
Interest	174.48%	129.50%	160.99%	86.14%		71.71%	97.76%
Miscellaneous revenue	41.30%	0.00%	38.87%			117.98%	117.94%
Rental income	66.95%		66.95%				66.95%
Financing Source - Loan Proceeds							
TOTAL REVENUES	66.15%	67.60%	65.81%	63.98%	63.79%	117.34%	93.59%
EXPENDITURES							
Bank service charges	-3.60%		9.96%				9.96%
Building maintenance	31.58%	31.58%	31.58%				31.58%
Depreciated assets - capital assets	99.76%		99.76%			169.66%	168.51%
Doctors fees & medical exams	6.26%	6.25%	6.26%				6.26%
Dues and subscriptions	49.80%	45.71%	48.73%				48.73%
Election expenses	0.03%	0.02%	0.03%				0.03%
Equipment maintenance & expensed	49.21%	73.67%	58.91%				58.91%
Equipment purchases and replacement							
Gasoline and oil	54.09%	54.08%	54.08%				54.08%
Insurance - employee - medical & dental	59.30%	58.78%	59.14%				59.14%
Insurance - general	100.71%	100.71%	100.71%				100.71%
Mortgage interest payments/expense	0.00%	0.00%	0.00%				0.00%
Miscellaneous expenses	28.29%	27.16%	27.92%				27.92%
Lease expenses - principal & interest							
Office supplies and expenses	28.19%	29.02%	27.04%				27.04%
Payroll taxes	57.40%	55.52%	56.84%				56.84%
Professional fees & services	35.31%	87.12%	59.76%				59.76%
Rental Management Fee/repairs	18.80%		18.80%				18.80%
Salaries	55.75%	55.80%	55.78%				55.76%
Salaries - OT							
Supplies - cleaning & laundry	53.16%	53.16%	53.16%				53.16%
Training and education	45.44%	47.42%	46.28%				46.28%
Uniforms	57.69%	60.31%	58.45%				58.45%
Utilities	53.95%	53.94%	53.94%				53.94%
Vehicle maintenance & repairs	81.21%	140.17%	90.44%	50.95%			51.94%
Work Comp Claims	27.14%	27.13%	27.14%				27.14%
Dispatch - CCE-911				99.03%			99.03%
TOTAL EXPENDITURES	58.79%	59.30%	58.94%	87.55%	0.00%	169.66%	63.71%
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)							

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			JULY 31, 2019	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,380,182	\$10,041,398	(\$3,661,216)	✓ 63.54%
Building and other permits	159,170	110,000	49,170	✓ 144.70%
Interest	122,137	70,000	52,137	✓ 174.48%
Miscellaneous revenue	3,304	8,000	(4,696)	41.30%
Rental income	5,825	8,700	(2,875)	66.95%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,670,618	\$10,238,098	(\$3,567,480)	65.15%
EXPENDITURES				
Bank service charges	(\$36)	\$1,000	(\$1,036)	-3.60%
Building maintenance	14,898	47,179	(32,281)	31.58%
Depreciated assets - capital assets	243,421	244,000	(579)	99.76%
Doctors fees & medical exams	1,095	17,500	(16,405)	6.26%
Dues and subscriptions	7,853	15,769	(7,916)	49.80%
Election expenses	3	10,500	(10,497)	0.03%
Equipment maintenance & expensed	58,247	118,375	(60,128)	49.21%
Equipment purchases and replacement	4,692	0	4,692	
Gasoline and oil	22,905	42,350	(19,445)	54.09%
Insurance - employee - medical & dental	786,521	1,326,378	(539,857)	59.30%
Insurance - general	271,753	269,850	1,903	✓ 100.71%
Mortgage interest payments/expense	0	3,920	(3,920)	0.00%
Miscellaneous expenses	2,539	8,975	(6,436)	28.29%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	6,041	23,065	(17,024)	26.19%
Payroll taxes	200,907	350,000	(149,093)	57.40%
Professional fees & services	41,772	118,300	(76,528)	35.31%
Rental Management Fee/repairs	658	3,500	(2,842)	18.80%
Salaries	2,652,875	4,758,643	(2,105,768)	55.75%
Salaries - OT		0	0	
Supplies - cleaning & laundry	6,326	11,900	(5,574)	53.16%
Training and education	27,127	59,695	(32,568)	45.44%
Uniforms	66,429	115,145	(48,716)	57.69%
Utilities	20,958	38,850	(17,892)	53.95%
Vehicle maintenance & repairs	83,589	102,925	(19,336)	81.21%
Work Comp Claims	950	3,500	(2,550)	27.14%
TOTAL EXPENDITURES	\$4,521,523	\$7,691,319	(\$3,169,796)	58.79%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,149,095	\$2,546,779	(397,684)	84.38%
General/Ambulance/Pension Overhead Transfer	(\$500,000)	(\$500,000)	\$0	
TOTAL OVERHEAD TRANSFERS	(\$500,000)	(\$500,000)	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,649,095	\$2,046,779	(\$397,684)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			JULY 31, 2019	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,907,601	\$3,001,387	(\$1,093,786)	63.56%
Ambulance fees, net	593,068	725,000	(131,932)	81.80%
Interest	38,850	30,000	8,850	129.50%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,539,519	\$3,756,887	(\$1,217,368)	67.60%
EXPENDITURES				
Bank service charges	\$285	\$1,500	(\$1,215)	19.00%
Building maintenance	6,385	20,219	(13,834)	31.58%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	469	7,500	(7,031)	6.25%
Dues and subscriptions	2,557	5,594	(3,037)	45.71%
Election expenses	1	4,500	(4,499)	0.02%
Equipment maintenance & expensed	57,675	78,400	(20,725)	73.57%
Equipment purchases and replacement		0	0	
Gasoline and oil	9,816	18,150	(8,334)	54.08%
Insurance - employee - medical & dental	334,126	568,448	(234,322)	58.78%
Insurance - general	116,466	115,650	816	100.71%
Mortgage interest payments/expense		1,680	(1,680)	0.00%
Miscellaneous expenses	1,161	4,275	(3,114)	27.16%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	2,869	9,885	(7,016)	29.02%
Payroll taxes	83,274	150,000	(66,726)	55.52%
Professional fees & services	92,081	105,700	(13,619)	87.12%
Rental Management Fee/repairs		0	0	
Salaries	1,099,692	1,970,760	(871,068)	55.80%
Salaries - OT		0	0	
Supplies - cleaning & laundry	2,711	5,100	(2,389)	53.16%
Training and education	20,693	43,635	(22,942)	47.42%
Uniforms	28,470	47,205	(18,735)	60.31%
Utilities	8,981	16,650	(7,669)	53.94%
Vehicle maintenance & repairs	26,772	19,100	7,672	140.17%
Work Comp Claims	407	1,500	(1,093)	27.13%
TOTAL EXPENDITURES	\$1,894,891	\$3,195,451	(\$1,300,560)	59.30%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$644,628	\$561,436	\$83,192	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$644,628	\$561,436	\$83,192	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			JULY 31, 2019	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$633,938	\$998,176	(\$364,238)	63.51%
Interest	2,813		2,813	
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$636,751	\$998,176	(\$361,425)	63.79%
EXPENDITURES				
Pension Fund	\$1,496,547	\$1,498,176	(\$1,629)	99.89%
TOTAL EXPENDITURES	\$1,496,547	\$1,498,176	(\$1,629)	99.89%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$859,796)	(\$500,000)	(\$359,796)	
TRANSFER FROM GENERAL FUND	\$500,000	\$500,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$359,796)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			JULY 31, 2019	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$319,756	\$502,517	(\$182,761)	63.63%
Interest	6,891	8,000	(1,109)	86.14%
TOTAL REVENUES	\$326,647	\$510,517	(\$183,870)	63.98%
EXPENDITURES				
Dispatching fees	\$355,510	\$359,000	(\$3,490)	99.03%
Telephone	57,398	112,650	(55,252)	50.95%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0	0	0	
TOTAL EXPENDITURES	\$412,908	\$471,650	(\$58,742)	87.55%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$86,261)	\$38,867	(\$125,128)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$86,261)	\$38,867	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			JULY 31, 2019	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$21,235,838	\$18,000,000	\$3,235,838	117.98%
Interest	179,270	250,000	(\$70,730)	71.71%
TOTAL REVENUES	\$21,415,108	\$18,250,000	\$3,165,108	117.34%
EXPENDITURES				
Depreciated Assets	\$2,180,501	\$1,285,200	\$895,301	169.66%
Equipment Purchased/Improvements			0	
Professional Fees			0	
Building Improvements			0	
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$2,180,501	\$1,285,200	\$895,301	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$19,234,607	\$16,964,800	\$2,269,807	
USE OF DISTRICT RESERVES/TRANSFERS	\$0		\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$19,234,607	\$16,964,800	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JULY 31, 2019	PAGE 14
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,380,182	\$6,478,836	(\$98,654)	✓ -1.52%
Building and other permits	159,170	105,770	53,400	✓ 50.49%
Interest	122,137	52,759	69,378	✓ 131.50%
Miscellaneous revenue	3,304	6,144	(2,840)	-46.22%
Rental income	5,825	10,200	(4,375)	-42.89%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,670,618	\$6,653,709	\$16,909	✓ 0.25%
EXPENDITURES				
Bank service charges	(\$36)	\$383	(\$419)	-109.40%
Building maintenance	14,898	15,403	(505)	✓ -3.28%
Depreciated assets - capital assets	243,421	321,800	(78,379)	✓ -24.36%
Doctors fees & medical exams	1,095	1,943	(848)	-43.64%
Dues and subscriptions	7,853	9,844	(1,991)	✓ -20.23%
Election expenses	3	14,369	(14,366)	✓ -99.98%
Equipment maintenance & expensed	58,247	24,276	33,971	✓ 139.94%
Equipment purchases and replacement	4,692	4,430	262	5.91%
Gasoline and oil	22,905	22,121	784	3.54%
Insurance - employee - medical & dental	786,521	743,810	42,711	✓ 5.74%
Insurance - general	271,753	229,563	42,190	✓ 18.38%
Mortgage interest payments/expense	0	2,234	(2,234)	-100.00%
Miscellaneous expenses	2,539	3,458	(919)	-26.58%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	6,041	10,333	(4,292)	✓ -41.54%
Payroll taxes	200,907	189,090	11,817	✓ 6.25%
Professional fees & services	41,772	64,756	(22,984)	✓ -35.49%
Rental Management Fee/repairs	658	2,620	(1,962)	✓ -74.89%
Salaries	2,574,664	2,445,807	128,857	✓ 5.27%
Salaries - OT	78,211	67,025	11,186	✓ 16.69%
Supplies - cleaning & laundry	6,326	6,464	(138)	-2.13%
Training and education	27,127	25,912	1,215	4.69%
Uniforms	66,429	64,270	2,159	3.36%
Utilities	20,958	22,376	(1,418)	-6.34%
Vehicle maintenance & repairs	83,589	27,011	56,578	✓ 209.46%
Work Comp Claims	950	619	331	53.47%
TOTAL EXPENDITURES	\$4,521,523	\$4,319,917	\$201,606	✓ 4.67%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,149,095	\$2,333,792	(\$184,697)	✓ -7.91%
General/Ambulance/Dispatch/Pension OH Transfer	(\$500,000)	(\$500,000)	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,649,095	\$1,833,792	(\$184,697)	-10.07%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JULY 31, 2019	PAGE 15
	2019 ACTUAL	2018 ACTUAL	2019 - 2018 \$ OVER (UNDER)	2019 - 2018 % OVER (UNDER)
REVENUES				
Tax collections	\$1,907,601	\$1,890,087	\$17,514	✓ 0.93%
Ambulance fees, net	593,068	413,211	179,857	✓ 43.53%
Interest	38,850	17,165	21,685	✓ 126.33%
Miscellaneous revenue	0		0	
TOTAL REVENUES	\$2,539,519	\$2,320,463	\$219,056	✓ 9.44%
EXPENDITURES				
Bank service charges	\$285	\$604	(\$319)	-52.81%
Building maintenance	6,385	6,621	(236)	✓ -3.56%
Depreciated assets - capital assets	0	15,908	(15,908)	✓
Doctors fees & medical exams	469	833	(364)	-43.70%
Dues and subscriptions	2,557	2,805	(248)	-8.84%
Election expenses	1	6,158	(6,157)	✓ -99.98%
Equipment maintenance & expensed	57,675	39,124	18,551	✓ 47.42%
Equipment purchases and replacement	0	146	(146)	-100.00%
Gasoline and oil	9,816	9,481	335	✓ 3.53%
Insurance - employee & medical & dental	334,126	297,654	36,472	✓ 12.25%
Insurance - general	116,466	86,588	29,878	✓ 34.51%
Mortgage interest payments/expense		957	(957)	-100.00%
Miscellaneous expenses	1,161	1,555	(394)	-25.34%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	2,869	4,466	(1,597)	-35.76%
Payroll taxes	83,274	79,110	4,164	✓ 5.26%
Professional fees & services	92,081	48,291	43,790	✓ 90.68%
Rental Management Fee/repairs	0		0	✓
Salaries	1,066,173	1,020,860	45,313	✓ 4.44%
Salaries - OT	33,519	28,725	4,794	✓ 16.69%
Supplies - cleaning & laundry	2,711	2,770	(59)	✓ -2.13%
Training and education	20,693	9,259	11,434	✓ 123.49%
Uniforms	28,470	27,555	915	✓ 3.32%
Utilities	8,981	9,591	(610)	✓ -6.36%
Vehicle maintenance & repairs	26,772	6,637	20,135	✓ 303.38%
Work Comp Claims	407	265	142	✓ 53.58%
TOTAL EXPENDITURES	\$1,894,891	\$1,705,963	\$188,928	✓ 11.07%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$644,628	\$614,500	\$30,128	✓ 4.90%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$644,628	\$614,500	\$30,128	✓ 4.90%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JULY 31, 2019	PAGE 16
CASH RESERVES AS OF	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
JULY 31, 2019	JULY 31, 2019	JULY 31, 2018	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$9,404,134.90	\$6,663,995.62	\$2,740,139.28	41.12%
Simmons Bank - Flexible Spending Account	7,457.05	9,693.17	(2,236.12)	-23.07%
Simmons Bank - Health Reimbursement Account	4,356.54	1,886.22	2,470.32	130.97%
Simmons Bank - Rental Property	24.72	10,840.98	(10,816.26)	-99.77%
Investment account - various	1,528,626.41	1,313,645.29	214,981.12	16.37%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$10,944,784.62	\$8,000,246.28	\$2,944,538.34	36.81%
AMBULANCE FUND:				
Simmons Bank - 3181	\$2,884,673.83	\$2,058,944.00	\$825,729.83	40.10%
Meramec Valley Bank - Money Market	7,676.18	7,662.92	13.26	0.17%
Investment account	770,238.99	\$763,929.17	6,309.82	0.83%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,662,589.00	\$2,830,536.09	\$832,052.91	29.40%
TOTAL OPERATING FUND CASH BALANCES	\$14,607,373.62	\$10,830,782.37	\$3,776,591.25	34.87%
LESS: ESTIMATED 2019 REMAINING BUDGET EXPENSES	(\$4,470,356)	(\$4,654,254)	\$183,898.00	-3.95%
ESTIMATED CASH RESERVE	\$10,137,018	\$6,176,528	\$3,960,489.25	64.12%
# of Months - Estimated Reserve	11.17	6.46	4.71	72.97%
Estimated Reserve - %	93.11%	53.86%	39.25%	

2019

Average Rate

1.017% 1.039% 1.027% 1.030% 1.040% 1.029% 1.032% #DIV/0! #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	Actual	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Metamco Valley Bank	2956	Money Market	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%	0.200%
Fenton FPD	Ambulance	Simmons Bank	3181	Ambulance	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	General	Simmons Bank	3207	General	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	Pension	Simmons Bank	2944	Pension	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	General	Simmons Bank	3371	Rental Property	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	2.270%	0.100%	0.100%	0.150%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	General	Simmons Bank	2969	Flexible Spending	2.270%	2.270%	2.270%	2.280%	2.270%	2.270%	0.150%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	Capital Projects	Simmons Bank	798	Capital Projects 2019	n/a	n/a	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%
Fenton FPD	Debt Service	Simmons Bank	805	Debt Service	n/a	n/a	n/a	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.270%	2.250%

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

	Commerce Bank	Simmons Bank	Alliance Credit Union	Academy Bank	Meramec Valley Bank
<u>BauerFinancial.com</u>					
Period Ending:					
3/31/2019	*****	*****	*****	*****	*****
12/31/2018	*****	*****	*****	*****	*****
9/30/2018	*****	n/a	*****	*****	*****
6/30/2018	*****	n/a	*****	*****	*****
3/31/2018	*****	n/a	*****	*****	*****
12/31/2017	*****	n/a	*****	*****	*****
9/30/2017	***1/2	n/a	*****	*****	*****
6/30/2017	*****	n/a	*****	*****	*****

BankRate.com
Period Ending:

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

DepositAccounts.com
Period Ending:

3/31/2019					
Institution Health	A	A+	A	A+	A
Texas Ratio	A+	A+	A	A+	A+
12/31/2018					
Institution Health	A	A	B+	A+	A
Texas Ratio	A+	A+	B+	A+	A+
9/30/2018					
Institution Health	A	n/a	B	A+	A+
Texas Ratio	A+	n/a	B+	A+	A+
6/30/2018					
Institution Health	A	n/a	B	A+	A
Texas Ratio	A+	n/a	B+	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 2019

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

Health Grade Components

A+ Texas Ratio ▲ ▼ **C+** Texas Ratio Trend ▼ **C** 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, 2019 Commerce Bank had \$31.4 million in non-current loans and owned real-estate with \$2.86 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.10% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	24998	Assets	Q1 2019 \$24.93B
Certificate #	(https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=24998)		vs Q1 2018 \$24.49B
Year Established	1984	Loans	Q1 2019 \$13.98B
			vs Q1 2018 \$13.75B
Employees	4742	Deposits	Q1 2019 \$20.20B
			vs Q1 2018 \$20.71B
Primary Regulator	FED	Equity Capital	Q1 2019 \$2.70B
			vs Q1 2018 \$2.39B
		Loan Loss Allowance	Q1 2019 \$160.7MM
			vs Q1 2018 \$159.5MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q1 2019 \$26.8MM
Return on Assets - YTD	1.56%		vs Q1 2018 \$23.9MM
Return on Equity - YTD	14.81%	Real Estate Owned	Q1 2019 \$4.6MM
Annual Interest Income	\$226.9MM		vs Q1 2018 \$4.8MM

Health

A+

Data as of Q1 2019

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

Health Grade Components

A+ Texas Ratio ▲ ▼ **B** 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, 2019 Simmons Bank had \$104.07 million in non-current loans and owned real-estate with \$2.49 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 4.19% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	3890 (https://www5.fdic.gov/ldasp/external/Confirmation.asp?lnCert1=3890)	Assets	Q1 2019 \$16.06B vs Q1 2018 \$12.68B
Year Established	1903	Loans	Q1 2019 \$11.70B vs Q1 2018 \$8.82B
Employees	2585	Deposits	Q1 2019 \$12.20B vs Q1 2018 \$9.76B
Primary Regulator	FED	Equity Capital	Q1 2019 \$2.43B vs Q1 2018 \$1.77B
PROFIT MARGIN		Loan Loss Allowance	Q1 2019 \$60.6MM vs Q1 2018 \$44.9MM
Return on Assets - YTD	1.33%	Unbacked Noncurrent Loans	Q1 2019 \$85.1MM vs Q1 2018 \$64.1MM
Return on Equity - YTD	9.02%	Real Estate Owned	Q1 2019 \$19.0MM vs Q1 2018 \$24.0MM
Annual Interest Income	\$179.1MM		

Health

A

Data as of Q1 2019

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

Health Grade Components

A Texas Ratio ▲ ▼ **A** 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, 2019 Alliance Credit Union had \$2.47 million in non-current loans and owned real-estate with \$29.24 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 8.43% which is excellent. 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 2019 \$302.7MM vs Q1 2018 \$271.8MM
Year Chartered	1948	Loans	Q1 2019 \$254.9MM vs Q1 2018 \$232.4MM
Employees	68	Deposits	Q1 2019 \$219.6MM vs Q1 2018 \$212.1MM
Primary Regulator		Equity Capital	Q1 2019 \$27.7MM vs Q1 2018 \$25.9MM
		Loan Loss Allowance	Q1 2019 \$1.5MM vs Q1 2018 \$1.6MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q1 2019 \$1.6MM vs Q1 2018 \$2.7MM
Return on Assets - YTD	0.5%	Real Estate Owned	Q1 2019 \$910.00K vs Q1 2018 \$1.1MM
Return on Equity - YTD	5.28%		
Annual Interest Income	\$3.0MM		

Health

A+

Data as of Q1 2019

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2019 Academy Bank had \$3.99 million in non-current loans and owned real-estate with \$244.38 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 1.63% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*OVERALL**ASSETS AND LIABILITIES*

FDIC	19600	Assets	Q1 2019	\$1.59B
Certificate #	(https://www5.fdic.gov/ldasp/externalConfirmation.asp?lnCert1=19600)		vs Q1 2018	\$1.31B
Year Established	1966	Loans	Q1 2019	\$1.16B
			vs Q1 2018	\$929.6MM
Employees	581	Deposits	Q1 2019	\$1.28B
			vs Q1 2018	\$985.3MM
Primary Regulator	OCC	Equity Capital	Q1 2019	\$228.8MM
			vs Q1 2018	\$208.1MM
		Loan Loss Allowance	Q1 2019	\$15.6MM
			vs Q1 2018	\$12.8MM
<i>PROFIT MARGIN</i>		Unbacked Noncurrent Loans	Q1 2019	\$3.9MM
Return on Assets - YTD	1.18%		vs Q1 2018	\$9.1MM
Return on Equity - YTD	8.03%	Real Estate Owned	Q1 2019	\$94.00K
Annual Interest Income	\$17.1MM		vs Q1 2018	\$256.00K

Health

A

Data as of Q1 2019

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

Health Grade Components

A+ Texas Ratio ▲▼ **A+** Texas Ratio Trend▼ **A+** 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, 2019 Meramec Valley Bank had \$59,000 in non-current loans and owned real-estate with \$10.88 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 0.54% 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/externalConfirmation.asp?InCert1=19200)	Assets	Q1 2019 vs Q1 2018	\$120.2MM \$110.7MM
Year Established	1918	Loans	Q1 2019 vs Q1 2018	\$94.2MM \$89.3MM
Employees	24	Deposits	Q1 2019 vs Q1 2018	\$100.0MM \$85.5MM
Primary Regulator	FDIC	Equity Capital	Q1 2019 vs Q1 2018	\$9.9MM \$9.1MM
<i>PROFIT MARGIN</i>		Loan Loss Allowance	Q1 2019 vs Q1 2018	\$947,00K \$879,00K
Return on Assets - YTD	0.52%	Unbacked Noncurrent Loans	Q1 2019 vs Q1 2018	\$0 \$2.00K
Return on Equity - YTD	6.28%	Real Estate Owned	Q1 2019 vs Q1 2018	\$59,00K \$242,00K
Annual Interest Income	\$1.3MM			

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

EMERGENCY CALLS

2019 Calls		
Fire	EMS	TOTAL
68	344	412
60	346	406
68	357	425
73	335	408
87	360	447
68	325	393
60	328	388
		-
		-
		-
		-
		-
484	2,395	2,879
69.14	342.14	411.29

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

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

DIFFERENCE in Calls		
Fire	EMS	Total
↓ -14	↓ -1	↓ -15
↑ 7	↑ 38	↑ 45
↑ 10	↑ 10	↑ 20
↑ 9	↑ 29	↑ 38
↑ 21	↓ -2	↑ 19
↓ -7	↑ 10	↑ 3
↓ -11	↑ 2	↓ -9
↑ 15	↑ 86	↑ 101
↑ 1	↑ 10	↑ 10

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

DIFFERENCE Percentage		
Fire	EMS	Total
↓ -17%	↓ 0%	↓ -4%
↑ 13%	↑ 12%	↑ 12%
↑ 17%	↑ 3%	↑ 5%
↑ 14%	↑ 9%	↑ 10%
↑ 32%	↓ -1%	↑ 4%
↓ -9%	↑ 3%	↑ 1%
↓ -15%	↑ 1%	↓ -2%
↑ 2%	↑ 2%	↑ 2%
↑ 1%	↑ 3%	↑ 3%

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

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 9,404,134.90	
Simmons Bank-Flexible Spendin	7,457.05	
Simmons Bank-Health Reimburse	4,356.54	
Simmons Bank-Rental Property	24.72	
Petty Cash	185.00	
Investment Account	1,528,626.41	
Taxes Receivable - Current	6,302,852.00	
Due From Debt Service	100.00	
Deposit-General	100.00	
Prepaid Expenses	123,739.35	
Total Current Assets		17,371,575.97
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>17,371,575.97</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$ 60,069.57	
Due to Ambulance	20,211.66	
FSA Liability	(1,669.57)	
IRS Payroll Taxes W/H	6,734.27	
Total Current Liabilities		85,345.93
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	1,923,536.00	
Total Deferred Inflows of Resources		1,923,536.00
Total Liabilities		2,008,881.93
Fund Balance		
FB - Assigned - Future Operat	4,379,316.00	
Fund Balance - Unassigned	9,334,283.00	
Excess Revenue over (under) Ex	1,649,095.04	
Total Fund Balance		15,362,694.04
Total Liab., Def. Inflows & Fund Balance	\$	<u>17,371,575.97</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 11,266.69	16.79	\$ 6,380,182.37	95.65
Interest Income	18,535.56	27.63	122,137.17	1.83
Miscellaneous Revenue	150.00	0.22	1,117.40	0.02
Permit Revenue	34,959.00	52.10	159,170.00	2.39
Rental Income	0.00	0.00	5,825.00	0.09
Sale of Fixed Assets	2,185.75	3.26	2,185.75	0.03
Total Revenues	67,097.00	100.00	6,670,617.69	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	67,097.00	100.00	6,670,617.69	100.00
Expenditures				
Salaries	354,305.19	528.05	2,574,664.31	38.60
Salaries OT	9,134.26	13.61	78,211.04	1.17
Election Expenses	0.00	0.00	2.84	0.00
Payroll Taxes	28,498.37	42.47	200,906.88	3.01
Office Supplies	1,435.81	2.14	6,040.74	0.09
IT Expenses	575.50	0.86	46,034.80	0.69
Gas & Oil-Fuel	4,401.76	6.56	22,904.99	0.34
Bank Charges	0.00	0.00	(36.03)	0.00
Equipment Purchases	0.00	0.00	4,691.58	0.07
Dues & Subscriptions	112.00	0.17	7,852.78	0.12
Insurance - General	31,104.41	46.36	271,753.12	4.07
Insurance - Employee	102,055.60	152.10	786,521.41	11.79
Professional Fees	2,717.72	4.05	41,772.42	0.63
Building Maintenance	2,945.35	4.39	14,897.75	0.22
Equipment Maintenance	1,111.33	1.66	12,211.90	0.18
Vehicle Maintenance	15,291.82	22.79	83,589.40	1.25
Workers Comp Claims	116.90	0.17	950.42	0.01
Rental Management Fee	0.00	0.00	657.75	0.01
Mortgage Payments	0.00	0.00	243,421.47	3.65
Doctors Fees	0.00	0.00	1,095.31	0.02
Misc. Expenses	592.92	0.88	2,539.10	0.04
Training & Education	1,401.14	2.09	27,126.87	0.41
Uniforms	37,080.94	55.26	66,429.21	1.00
Supplies-Cleaning & Maint.	1,235.43	1.84	6,325.73	0.09
Utilities	4,788.02	7.14	20,956.86	0.31
Overhead Transfer	0.00	0.00	500,000.00	7.50
Total Expenditures	598,904.47	892.60	5,021,522.65	75.28
Excess Revenue over (under) Expenditur	\$ (531,807.47)	(792.60)	\$ 1,649,095.04	24.72

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 11,266.69	16.79	\$ 6,380,182.37	95.65
Investment Interest	0.00	0.00	1,556.62	0.02
Property Rental Interest	24.72	0.04	175.48	0.00
SB Health Reimburse Interest	0.68	0.00	3.34	0.00
SB-Flexible Spending Interest	22.67	0.03	121.63	0.00
SB-General Interest	18,487.49	27.55	121,108.35	1.82
Interest Income - Accrual	0.00	0.00	(828.25)	(0.01)
Misc Income	150.00	0.22	1,117.40	0.02
Permit Revenue	34,709.00	51.73	132,397.00	1.98
Building Permits	0.00	0.00	25,223.00	0.38
Re-Occupancy Fees	250.00	0.37	1,550.00	0.02
Upper End Property	0.00	0.00	5,825.00	0.09
Sale of Fixed Assets	2,185.75	3.26	2,185.75	0.03
Total Revenues	67,097.00	100.00	6,670,617.69	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	67,097.00	100.00	6,670,617.69	100.00
Expenditures				
Salaries-Firefighters	287,011.35	427.76	2,121,398.84	31.80
Salaries-Fire Chief	6,946.16	10.35	52,096.20	0.78
Salaries-Deputy Chiefs	37,194.60	55.43	242,694.34	3.64
Salaries-Admin Assistants	5,474.28	8.16	40,818.68	0.61
Salaries-Office Manager	3,817.80	5.69	28,560.00	0.43
Salaries-Fire Marshall	9,791.00	14.59	74,982.50	1.12
Director's Fee	2,170.00	3.23	2,170.00	0.03
Salaries-Inspectors	1,900.00	2.83	11,943.75	0.18
Payroll Overtime-FF	8,822.12	13.15	77,820.86	1.17
Payroll Overtime-Deputy Chiefs	312.14	0.47	390.18	0.01
St. Louis Cty Board of Electio	0.00	0.00	2.84	0.00
FICA/ Medicare	28,498.37	42.47	200,906.88	3.01
Office Depot, Inc.	20.25	0.03	20.25	0.00
Marco	36.40	0.05	309.40	0.00
Office Source	161.99	0.24	1,093.48	0.02
Commerce Bank-VISA	747.51	1.11	2,300.07	0.03
MO Lawyers Media	26.46	0.04	41.08	0.00
ADP Screening Services	91.38	0.14	811.98	0.01
Rejis Commission	46.90	0.07	60.90	0.00
Copy Source	0.00	0.00	50.05	0.00
Wal-Mart	0.00	0.00	27.92	0.00
UPS	16.44	0.02	60.45	0.00
Summer One	288.48	0.43	1,306.64	0.02
The Emblem Authority	0.00	0.00	103.95	0.00
Quantum Technologies	0.00	0.00	78.47	0.00
Speed-E-Way Printing	0.00	0.00	105.61	0.00
Office Supplies - Undefined	0.00	0.00	(216.18)	0.00
Audit Adj - Year End	0.00	0.00	(113.33)	0.00
Image Trend	0.00	0.00	8,475.56	0.13
First Watch	575.50	0.86	4,028.50	0.06
Miken Technologies	0.00	0.00	1,344.60	0.02
Sikich	0.00	0.00	1,215.00	0.02
Commerce Bank-VISA	0.00	0.00	610.00	0.01
ESRI	0.00	0.00	1,009.45	0.02

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

	Current Month		Year to Date	
Kno2	0.00	0.00	399.78	0.01
ESO Solutions	0.00	0.00	4,160.00	0.06
Gerstner Electric	0.00	0.00	16,911.00	0.25
Target Solutions	0.00	0.00	7,880.91	0.12
Sieveking	4,401.76	6.56	23,356.28	0.35
Commerce Bank-VISA	0.00	0.00	100.11	0.00
Fabick	0.00	0.00	124.94	0.00
Wal-Mart	0.00	0.00	235.45	0.00
Audit Adj - Year End	0.00	0.00	(911.79)	(0.01)
Reliance Bank Fees	0.00	0.00	55.26	0.00
Simmons Bank Fees	0.00	0.00	(91.29)	0.00
Sentinel Emergency Solutions	0.00	0.00	2,628.30	0.04
Project Lifesaver	0.00	0.00	2,063.28	0.03
GSLAFCA	0.00	0.00	665.00	0.01
MACFPD	0.00	0.00	2,450.00	0.04
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	875.00	0.01
Commerce Bank-VISA	42.00	0.06	226.80	0.00
PFFIA	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	175.00	0.00
STL County Special Ops	0.00	0.00	700.00	0.01
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.01
Men's Health	0.00	0.00	20.98	0.00
MABOI	0.00	0.00	24.50	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	50.00	0.00
Across the Street Productions	0.00	0.00	770.00	0.01
National Fire Codes	0.00	0.00	1,345.50	0.02
Sam's Club	70.00	0.10	70.00	0.00
McNeil & Company	26,162.40	38.99	46,715.82	0.70
Lakenan	0.00	0.00	210.00	0.00
MO Employers Mutual	0.00	0.00	200,138.71	3.00
Standard Insurance	2,835.12	4.23	22,529.20	0.34
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	2,106.89	3.14	2,106.89	0.03
Delta Dental	6,539.76	9.75	47,955.07	0.72
United Healthcare	105,987.55	157.96	833,186.47	12.49
Eyemed	740.92	1.10	2,959.02	0.04
Quality Benefits	922.76	1.38	17,517.35	0.26
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	0.00	0.00	1,539.72	0.02
PAS	0.00	0.00	2,797.12	0.04
Insurance Reimbursements	(16,523.11)	(24.63)	(126,550.22)	(1.90)
US Treasury (PCORI)	116.33	0.17	116.33	0.00
Gold's Gym	762.71	1.14	2,966.87	0.04
Marsh & McLennan	3,508.68	5.23	3,508.68	0.05
Rognan & Associates	1,225.00	1.83	8,575.00	0.13
Spector, Wolfe, McLaughlin	1,045.10	1.56	13,935.94	0.21
Darla Sansoucie	0.00	0.00	1,596.00	0.02
Paylocity	447.62	0.67	3,442.66	0.05
Lockton	0.00	0.00	7,000.00	0.10
Aon Consulting	0.00	0.00	3,887.31	0.06
Fick, Eggemeyer & Williamson	0.00	0.00	6,090.00	0.09
Audit Adj - Year End	0.00	0.00	(2,754.49)	(0.04)
Blue Chip Exterminating	129.50	0.19	653.80	0.01
Buildingstars	160.30	0.24	1,402.10	0.02
B&B Distributors	365.57	0.54	543.37	0.01
Commerce Bank-VISA	22.96	0.03	860.34	0.01
BRDA Electric	335.30	0.50	1,759.80	0.03
Lawn Systems	0.00	0.00	351.75	0.01

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

	Current Month		Year to Date	
Scott Lee Heating	1,261.47	1.88	1,737.47	0.03
STL Automatic Door	110.25	0.16	5,334.56	0.08
STL Automatic Sprinkler	0.00	0.00	383.60	0.01
Pfizinger Graphics	0.00	0.00	563.50	0.01
Merlo Plumbing	0.00	0.00	244.24	0.00
Sam's Club	0.00	0.00	239.61	0.00
Lowe's	0.00	0.00	183.81	0.00
Midwest Alarms	0.00	0.00	540.75	0.01
Lowes	0.00	0.00	30.86	0.00
Bopp Landscaping	0.00	0.00	420.00	0.01
Daniel's Lawn Care	560.00	0.83	1,771.00	0.03
Building Maint Reimbursements	0.00	0.00	(22.96)	0.00
Audit Adj - Year End	0.00	0.00	(2,099.85)	(0.03)
Sentinel Emergency Solutions	400.20	0.60	6,333.78	0.09
Dobbs Tire	0.00	0.00	20.92	0.00
K&K Supply	0.00	0.00	221.43	0.00
Commerce Bank-VISA	0.00	0.00	1,190.24	0.02
Banner Fire Equipment	342.12	0.51	1,157.23	0.02
Crest Industries	24.15	0.04	93.20	0.00
Lowes	0.00	0.00	343.73	0.01
Show Me Weights	0.00	0.00	420.00	0.01
Commerce-VISA	0.00	0.00	109.56	0.00
Lion	0.00	0.00	1,741.60	0.03
Arco Lawn Equipment	0.00	0.00	5.32	0.00
Sam's Club	0.00	0.00	90.03	0.00
Pfizinger Graphics	0.00	0.00	140.00	0.00
Rock-N-Rescue	39.48	0.06	39.48	0.00
SQS Inc.	224.00	0.33	224.00	0.00
MO River Auto Parts	81.38	0.12	81.38	0.00
Sentinel Emergency Solutions	3,313.12	4.94	38,253.12	0.57
Affton Radiator	9,001.29	13.42	9,563.67	0.14
CIT Trucks	169.38	0.25	10,020.16	0.15
Fabick	2,163.80	3.22	2,163.80	0.03
Kelly's Auto Repair	0.00	0.00	223.53	0.00
Commerce Bank-VISA	223.25	0.33	223.25	0.00
Public Safety Outfitters	0.00	0.00	8,615.86	0.13
Don's Automotive	0.00	0.00	768.64	0.01
Metro Electric Supply	0.00	0.00	104.60	0.00
Purcell Tire Company	0.00	0.00	1,316.75	0.02
American Test Center	0.00	0.00	2,942.95	0.04
Pfizinger Graphics	0.00	0.00	619.50	0.01
Clark Power Services	0.00	0.00	6,155.54	0.09
Pro Fusion Fab	0.00	0.00	5,140.00	0.08
Jim Butler	389.12	0.58	389.12	0.01
MO River Auto Parts	31.86	0.05	31.86	0.00
Audit Adj - Year-end	0.00	0.00	(2,942.95)	(0.04)
Mercy Corp Health	116.90	0.17	910.95	0.01
Commerce Bank-VISA	0.00	0.00	39.47	0.00
Rental Management Fee	0.00	0.00	657.75	0.01
Reliance Bank-Mortgage Interes	0.00	0.00	421.47	0.01
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	3.64
Mercy Corporate Health	0.00	0.00	216.81	0.00
SSM Health	0.00	0.00	738.50	0.01
Athletico LTD	0.00	0.00	140.00	0.00
Commerce Bank-VISA	512.77	0.76	1,675.84	0.03
Wal-Mart	0.00	0.00	18.31	0.00
Petty Cash	33.42	0.05	74.01	0.00
Sam's	0.00	0.00	262.05	0.00
Pfizinger Graphics	0.00	0.00	40.00	0.00

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

	Current Month		Year to Date	
Vinyl Images	0.00	0.00	66.89	0.00
Schnucks	46.73	0.07	330.82	0.00
Grainger	0.00	0.00	384.62	0.01
Rick Dornseif	0.00	0.00	98.06	0.00
Leon Uniform	0.00	0.00	137.88	0.00
Audit Adj - Year End	0.00	0.00	(549.38)	(0.01)
Tri-County Training Consortium	0.00	0.00	5,118.75	0.08
Jefferson Cty Fire Investigato	0.00	0.00	375.00	0.01
Commerce Bank-VISA	1,210.00	1.80	8,913.86	0.13
Sikich	0.00	0.00	712.99	0.01
Joel Cooper	84.00	0.13	168.00	0.00
Sunset Printing	0.00	0.00	1,117.13	0.02
WFM Special Tees	0.00	0.00	142.80	0.00
Gina Anderson	0.00	0.00	339.75	0.01
Mike Martin	0.00	0.00	37.88	0.00
John Medlock	0.00	0.00	134.70	0.00
John Zelch	0.00	0.00	52.85	0.00
Lowe's	0.00	0.00	140.22	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.09
Nate Miller	0.00	0.00	57.29	0.00
Ben Schwable	0.00	0.00	55.44	0.00
Rob Miller	0.00	0.00	251.80	0.00
Stephanie Spaniol	107.14	0.16	177.14	0.00
West County EMS & Fire	0.00	0.00	980.00	0.01
Jefferson Cty Fire Marshall	0.00	0.00	125.00	0.00
PAS	0.00	0.00	175.00	0.00
Trident Rescue	0.00	0.00	525.00	0.01
Brandon Meyer	0.00	0.00	112.00	0.00
Monarch FPD	0.00	0.00	262.50	0.00
SCESA	0.00	0.00	35.00	0.00
Anthony Schrempf	0.00	0.00	112.00	0.00
Tom Mueller	0.00	0.00	828.00	0.01
Caleb Herrell	0.00	0.00	54.21	0.00
Keith Menning	0.00	0.00	276.81	0.00
Leon Uniform Company	53.47	0.08	452.40	0.01
Sentinel Emergency Solutions	49.36	0.07	724.37	0.01
Leo Ellebrecht	13,039.60	19.43	19,121.00	0.29
Firemaster	351.93	0.52	1,967.95	0.03
WFM Specialty Tees	0.00	0.00	504.00	0.01
Commerce Bank-VISA	385.00	0.57	1,631.59	0.02
Uniforms - Payroll	0.00	0.00	16,628.34	0.25
MacQueen Emergency Group	0.00	0.00	567.65	0.01
The Emblem Authority	0.00	0.00	145.60	0.00
AHS Rescue	0.00	0.00	2,397.43	0.04
Crossfire CCW	5,426.40	8.09	5,426.40	0.08
Uniform Reimbursements	17,775.18	26.49	17,743.68	0.27
Audit Adj - Year End	0.00	0.00	(818.20)	(0.01)
Employee Uniform Reimbursement	0.00	0.00	(63.00)	0.00
Grainger	0.00	0.00	359.43	0.01
Lowe's	1,084.55	1.62	1,336.92	0.02
Sam's Club	42.27	0.06	2,918.19	0.04
Commerce Bank-VISA	16.77	0.02	262.58	0.00
Batteries Plus Bulbs	0.00	0.00	184.80	0.00
Cratex Packaging	0.00	0.00	656.18	0.01
Wal-Mart	91.84	0.14	806.16	0.01
K&K Supply	0.00	0.00	28.12	0.00
United Laboratories	0.00	0.00	385.37	0.01
Audit Adj - Year End	0.00	0.00	(612.02)	(0.01)
Missouri-American Water	423.82	0.63	1,243.49	0.02

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

	Current Month		Year to Date	
Laclede Gas Company	150.22	0.22	5,268.46	0.08
AmerenUE	3,569.31	5.32	11,274.14	0.17
MSD	359.32	0.54	1,612.15	0.02
Aspen Waste Systems	285.35	0.43	1,558.62	0.02
Overhead Transfer	0.00	0.00	500,000.00	7.50
Total Expenditures	598,904.47	892.60	5,021,522.65	75.28
Excess Revenue over (under) Expenditur	\$ (531,807.47)	(792.60)	\$ 1,649,095.04	24.72

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 11,266.69	\$ 0.00	\$ 6,380,182.37	\$ 6,478,835.59
Interest Income	18,535.56	15,668.64	122,137.17	52,759.32
Miscellaneous Revenue	150.00	100.00	1,117.40	3,643.71
Permit Revenue	34,959.00	25,106.00	159,170.00	105,770.00
Rental Income	0.00	1,450.00	5,825.00	10,200.00
Sale of Fixed Assets	2,185.75	0.00	2,185.75	2,500.00
Total Revenues	67,097.00	42,324.64	6,670,617.69	6,653,708.62
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	67,097.00	42,324.64	6,670,617.69	6,653,708.62
Expenditures				
Salaries	354,305.19	332,057.99	2,574,664.31	2,445,806.77
Salaries OT	9,134.26	8,265.57	78,211.04	67,024.94
Election Expenses	0.00	0.00	2.84	14,369.22
Depreciated Assets	0.00	0.00	0.00	321,799.52
Payroll Taxes	28,498.37	26,637.46	200,906.88	189,090.00
Office Supplies	1,435.81	765.25	6,040.74	10,333.20
IT Expenses	575.50	594.73	46,034.80	13,456.33
Gas & Oil-Fuel	4,401.76	2,306.00	22,904.99	22,121.20
Bank Charges	0.00	0.16	(36.03)	382.61
Equipment Purchases	0.00	0.00	4,691.58	4,430.10
Dues & Subscriptions	112.00	1,701.80	7,852.78	9,843.72
Insurance - General	31,104.41	2,662.48	271,753.12	229,563.31
Insurance - Employee	102,055.60	96,866.72	786,521.41	743,810.39
Professional Fees	2,717.72	9,951.52	41,772.42	64,756.18
Building Maintenance	2,945.35	2,220.26	14,897.75	15,403.24
Equipment Maintenance	1,111.33	253.40	12,211.90	10,820.35
Vehicle Maintenance	15,291.82	1,042.28	83,589.40	27,009.62
Workers Comp Claims	116.90	0.00	950.42	618.80
Rental Management Fee	0.00	116.00	657.75	1,320.33
Mortgage Payments	0.00	316.10	243,421.47	2,233.76
Doctors Fees	0.00	241.50	1,095.31	1,942.50
Rental Repair	0.00	0.00	0.00	1,300.00
Misc. Expenses	592.92	807.95	2,539.10	3,458.42
Training & Education	1,401.14	133.47	27,126.87	25,911.97
Uniforms	37,080.94	16,141.83	66,429.21	64,270.17
Supplies-Cleaning & Maint.	1,235.43	114.18	6,325.73	6,463.66
Utilities	4,788.02	4,170.53	20,956.86	22,375.89
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Expenditures	598,904.47	507,367.18	5,021,522.65	4,819,916.20
Excess Revenue over (under) Expenditur	\$ (531,807.47)	\$ (465,042.54)	\$ 1,649,095.04	\$ 1,833,792.42

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 11,266.69	\$ 0.00	\$ 6,380,182.37	\$ 6,478,835.59
Investment Interest	0.00	0.00	1,556.62	9,273.59
Property Rental Interest	24.72	21.09	175.48	2,345.21
SB Health Reimburse Interest	0.68	10.27	3.34	27.75
SB-Flexible Spending Interest	22.67	25.39	121.63	60.76
SB-General Interest	18,487.49	15,611.89	121,108.35	41,052.01
Interest Income - Accrual	0.00	0.00	(828.25)	0.00
Misc Income	150.00	100.00	1,117.40	3,243.71
Fire Reports	0.00	0.00	0.00	400.00
Permit Revenue	34,709.00	24,806.00	132,397.00	91,075.00
Building Permits	0.00	0.00	25,223.00	14,045.00
Re-Occupancy Fees	250.00	300.00	1,550.00	650.00
Upper End Property	0.00	1,450.00	5,825.00	10,200.00
Sale of Fixed Assets	2,185.75	0.00	2,185.75	2,500.00
Total Revenues	67,097.00	42,324.64	6,670,617.69	6,653,708.62
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	67,097.00	42,324.64	6,670,617.69	6,653,708.62
Expenditures				
Salaries-Firefighters	287,011.35	276,480.30	2,121,398.84	2,028,864.55
Salaries-Fire Chief	6,946.16	6,619.20	52,096.20	49,644.00
Salaries-Deputy Chiefs	37,194.60	29,727.15	242,694.34	237,769.77
Salaries-Admin Assistants	5,474.28	4,830.28	40,818.68	35,938.00
Salaries-Office Manager	3,817.80	3,682.56	28,560.00	27,619.20
Salaries-Fire Marshall	9,791.00	6,736.00	74,982.50	50,520.00
Director's Fee	2,170.00	2,170.00	2,170.00	2,170.00
Salaries-Inspectors	1,900.00	1,812.50	11,943.75	13,281.25
Payroll Overtime-FF	8,822.12	8,265.57	77,820.86	67,024.94
Payroll Overtime-Deputy Chiefs	312.14	0.00	390.18	0.00
St. Louis Cty Board of Electio	0.00	0.00	2.84	15,916.93
Mulligan Printing	0.00	0.00	0.00	1,681.36
Election Expenses Reimbursemen	0.00	0.00	0.00	(3,229.07)
Sentinel	0.00	0.00	0.00	37,924.05
Target Solutions	0.00	0.00	0.00	7,262.00
Bullex	0.00	0.00	0.00	1,833.44
Emergency Services	0.00	0.00	0.00	223,296.00
Slyman Bros Appliance	0.00	0.00	0.00	4,488.99
Don Brown Chevrolet	0.00	0.00	0.00	37,232.00
Sam's Club	0.00	0.00	0.00	1,618.14
Public Safety Outfitters	0.00	0.00	0.00	5,079.00
Miken Technologies	0.00	0.00	0.00	3,065.90
FICA/ Medicare	28,498.37	26,637.46	200,906.88	189,090.00
Office Depot, Inc.	20.25	0.00	20.25	0.00
Marco	36.40	36.40	309.40	254.80
Office Source	161.99	0.00	1,093.48	960.18
Commerce Bank-VISA	747.51	423.33	2,300.07	6,315.90
MO Lawyers Media	26.46	0.00	41.08	25.48
Safeguard	0.00	0.00	0.00	132.96
ADP Screening Services	91.38	91.39	811.98	803.76
Rejis Commission	46.90	7.00	60.90	284.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Copy Source	0.00	0.00	50.05	24.50
Wal-Mart	0.00	0.00	27.92	22.68
UPS	16.44	0.00	60.45	26.87
Summer One	288.48	207.13	1,306.64	1,241.98
The Emblem Authority	0.00	0.00	103.95	714.00
Quantum Technologies	0.00	0.00	78.47	131.00
Kimberly Smith	0.00	0.00	0.00	142.80
Speed-E-Way Printing	0.00	0.00	105.61	142.98
Office Supplies - Undefined	0.00	0.00	(216.18)	0.00
Audit Adj - Year End	0.00	0.00	(113.33)	(891.59)
Image Trend	0.00	0.00	8,475.56	7,905.25
First Watch	575.50	575.50	4,028.50	2,877.50
Miken Technologies	0.00	0.00	1,344.60	1,439.35
Sikich	0.00	0.00	1,215.00	1,215.00
Commerce Bank-VISA	0.00	19.23	610.00	19.23
ESRI	0.00	0.00	1,009.45	0.00
Kno2	0.00	0.00	399.78	0.00
ESO Solutions	0.00	0.00	4,160.00	0.00
Gerstner Electric	0.00	0.00	16,911.00	0.00
Target Solutions	0.00	0.00	7,880.91	0.00
Sieveking	4,401.76	2,306.00	23,356.28	23,433.18
Commerce Bank-VISA	0.00	0.00	100.11	0.00
Fabick	0.00	0.00	124.94	0.00
Wal-Mart	0.00	0.00	235.45	0.00
Audit Adj - Year End	0.00	0.00	(911.79)	(1,311.98)
Commerce Bank	0.00	0.00	0.00	454.35
Reliance Bank Fees	0.00	0.16	55.26	(71.74)
Simmons Bank Fees	0.00	0.00	(91.29)	0.00
Sentinel Emergency Solutions	0.00	0.00	2,628.30	2,095.51
Commerce Bank-VISA	0.00	0.00	0.00	847.50
Lowe's	0.00	0.00	0.00	748.44
Fluid Air Products	0.00	0.00	0.00	738.65
Project Lifesaver	0.00	0.00	2,063.28	0.00
GSLAFCA-Training Coordinates	0.00	0.00	0.00	100.00
GSLAFCA	0.00	0.00	665.00	360.00
MACFPD	0.00	0.00	2,450.00	2,400.00
MAPERS	0.00	0.00	0.00	70.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	875.00	861.00
Commerce Bank-VISA	42.00	181.30	226.80	327.60
PFFIA	0.00	0.00	25.00	25.00
NFPA	0.00	1,520.50	175.00	1,520.50
STL County Special Ops	0.00	0.00	700.00	800.00
Fenton Area Chamber of Commerce	0.00	0.00	350.00	280.00
Men's Health	0.00	0.00	20.98	23.98
MABOI	0.00	0.00	24.50	35.00
IAAI	0.00	0.00	0.00	100.00
Metropolitan Fire Marshall Ass	0.00	0.00	50.00	25.00
CCE-911	0.00	0.00	0.00	2,810.64
Across the Street Productions	0.00	0.00	770.00	0.00
National Fire Codes	0.00	0.00	1,345.50	0.00
Sam's Club	70.00	0.00	70.00	0.00
McNeil & Company	26,162.40	0.00	46,715.82	46,504.28
Lakenan	0.00	0.00	210.00	210.00
MO Employers Mutual	0.00	0.00	200,138.71	159,949.62
Standard Insurance	2,835.12	2,662.48	22,529.20	21,307.03
The Cincinnati Ins Co	0.00	0.00	52.50	52.50
Travelers	2,106.89	0.00	2,106.89	1,539.88

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Delta Dental	6,539.76	5,684.93	47,955.07	43,149.30
United Healthcare	105,987.55	99,644.73	833,186.47	758,951.65
Eyemed	740.92	325.39	2,959.02	2,219.91
Quality Benefits	922.76	2,573.50	17,517.35	16,568.28
By Cobra	0.00	0.00	525.00	525.00
J W Terrill	0.00	3,439.52	1,539.72	5,136.88
PAS	0.00	0.00	2,797.12	2,671.87
Insurance Reimbursements	(16,523.11)	(14,910.65)	(126,550.22)	(85,521.80)
US Treasury (PCORI)	116.33	109.30	116.33	109.30
Gold's Gym	762.71	0.00	2,966.87	0.00
Marsh & McLennan	3,508.68	0.00	3,508.68	0.00
Rognan & Associates	1,225.00	1,225.00	8,575.00	8,575.00
Spector, Wolfe, McLaughlin	1,045.10	1,085.00	13,935.94	7,757.75
Darla Sansoucie	0.00	525.00	1,596.00	1,379.00
Paylocity	447.62	400.57	3,442.66	3,180.25
ArchImages	0.00	0.00	0.00	20,514.41
Lockton	0.00	0.00	7,000.00	7,000.00
Aon Consulting	0.00	6,715.95	3,887.31	12,785.72
Fick, Eggemeyer & Williamson	0.00	0.00	6,090.00	5,950.00
Audit Adj - Year End	0.00	0.00	(2,754.49)	(2,385.95)
Blue Chip Exterminating	129.50	59.50	653.80	608.49
Buildingstars	160.30	160.30	1,402.10	1,122.10
B&B Distributors	365.57	0.00	543.37	0.00
Zumwalt	0.00	0.00	0.00	641.99
Commerce Bank-VISA	22.96	0.00	860.34	1,548.09
BRDA Electric	335.30	657.30	1,759.80	2,273.08
Lawn Systems	0.00	0.00	351.75	207.55
Scott Lee Heating	1,261.47	252.35	1,737.47	2,644.95
STL Automatic Door	110.25	203.70	5,334.56	1,973.83
STL Automatic Sprinkler	0.00	0.00	383.60	375.20
Supreme Turf	0.00	0.00	0.00	28.70
Vogel Heating & Cooling	0.00	0.00	0.00	1,386.00
Pfizinger Graphics	0.00	0.00	563.50	0.00
Merlo Plumbing	0.00	0.00	244.24	1,680.35
Sam's Club	0.00	0.00	239.61	32.33
Grainger	0.00	0.00	0.00	37.18
Lowe's	0.00	71.61	183.81	272.78
Tom Meyer	0.00	0.00	0.00	14.70
Tony Schrempf	0.00	0.00	0.00	30.42
Republic Roofing	0.00	115.50	0.00	115.50
Wellington Environmental	0.00	700.00	0.00	700.00
Midwest Alarms	0.00	0.00	540.75	0.00
Lowe's	0.00	0.00	30.86	0.00
Bopp Landscaping	0.00	0.00	420.00	0.00
Daniel's Lawn Care	560.00	0.00	1,771.00	0.00
Building Maint Reimbursements	0.00	0.00	(22.96)	(45.00)
Audit Adj - Year End	0.00	0.00	(2,099.85)	(245.00)
Sentinel Emergency Solutions	400.20	253.40	6,333.78	7,193.30
Dobbs Tire	0.00	0.00	20.92	0.00
Rescue Repair	0.00	0.00	0.00	1,513.11
K&K Supply	0.00	0.00	221.43	183.38
Kelly's Auto Repair	0.00	0.00	0.00	134.82
Commerce Bank-VISA	0.00	0.00	1,190.24	100.26
Banner Fire Equipment	342.12	0.00	1,157.23	1,839.28
Crest Industries	24.15	0.00	93.20	21.40
Lowe's	0.00	0.00	343.73	96.38
R-O-M	0.00	0.00	0.00	(428.45)
CRS-Crest Industries	0.00	0.00	0.00	78.97

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CIT Trucks	0.00	0.00	0.00	87.90
Show Me Weights	0.00	0.00	420.00	0.00
Commerce-VISA	0.00	0.00	109.56	0.00
Lion	0.00	0.00	1,741.60	0.00
Arco Lawn Equipment	0.00	0.00	5.32	0.00
Sam's Club	0.00	0.00	90.03	0.00
Pfizinger Graphics	0.00	0.00	140.00	0.00
Rock-N-Rescue	39.48	0.00	39.48	0.00
SQS Inc.	224.00	0.00	224.00	0.00
MO River Auto Parts	81.38	0.00	81.38	0.00
Sentinel Emergency Solutions	3,313.12	97.77	38,253.12	2,723.94
Affton Radiator	9,001.29	0.00	9,563.67	9,168.20
CIT Trucks	169.38	447.77	10,020.16	10,058.66
Fabick	2,163.80	0.00	2,163.80	1,761.48
Kelly's Auto Repair	0.00	61.94	223.53	1,318.75
Commerce Bank-VISA	223.25	0.00	223.25	151.86
Public Safety Outfitters	0.00	0.00	8,615.86	0.00
Don's Automotive	0.00	0.00	768.64	612.25
Metro Electric Supply	0.00	0.00	104.60	0.00
Purcell Tire Company	0.00	0.00	1,316.75	638.12
Dobb's Tire	0.00	20.97	0.00	216.20
American Test Center	0.00	0.00	2,942.95	0.00
Brannans Marine	0.00	413.83	0.00	558.82
Pfizinger Graphics	0.00	0.00	619.50	0.00
Clark Power Services	0.00	0.00	6,155.54	0.00
Pro Fusion Fab	0.00	0.00	5,140.00	0.00
Jim Butler	389.12	0.00	389.12	0.00
MO River Auto Parts	31.86	0.00	31.86	0.00
Vehicle Reimbursements	0.00	0.00	0.00	(198.66)
Audit Adj - Year-end	0.00	0.00	(2,942.95)	0.00
Mercy Corp Health	116.90	0.00	910.95	618.80
Commerce Bank-VISA	0.00	0.00	39.47	0.00
Rental Management Fee	0.00	116.00	657.75	1,320.33
Reliance Bank-Mortgage Interest	0.00	316.10	421.47	2,233.76
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	0.00
Mercy Corporate Health	0.00	0.00	216.81	0.00
SSM Health	0.00	241.50	738.50	241.50
Depaul Medical Group	0.00	0.00	0.00	1,561.00
Athletico LTD	0.00	0.00	140.00	140.00
Rental Repair	0.00	0.00	0.00	1,300.00
Commerce Bank-VISA	512.77	758.86	1,675.84	2,949.70
Wal-Mart	0.00	49.09	18.31	111.09
Petty Cash	33.42	0.00	74.01	72.71
Sam's	0.00	0.00	262.05	78.81
Pfizinger Graphics	0.00	0.00	40.00	406.00
Purcell Tire	0.00	0.00	0.00	34.24
Vinyl Images	0.00	0.00	66.89	0.00
Schnucks	46.73	0.00	330.82	0.00
Grainger	0.00	0.00	384.62	0.00
Rick Dornseif	0.00	0.00	98.06	0.00
Leon Uniform	0.00	0.00	137.88	0.00
Audit Adj - Year End	0.00	0.00	(549.38)	(194.13)
Pattonville FPD	0.00	0.00	0.00	595.00
University of MO	0.00	0.00	0.00	1,785.00
SSM St. Mary's	0.00	0.00	0.00	107.10
Tri-County Training Consortium	0.00	0.00	5,118.75	4,803.75
Jefferson Cty Fire Investigato	0.00	0.00	375.00	0.00
Commerce Bank-VISA	1,210.00	133.47	8,913.86	16,224.64

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Sikich	0.00	0.00	712.99	0.00
Joel Cooper	84.00	0.00	168.00	0.00
Dave Wynne	0.00	0.00	0.00	58.97
Sunset Printing	0.00	0.00	1,117.13	1,111.90
WFM Special Tees	0.00	0.00	142.80	0.00
Gina Anderson	0.00	0.00	339.75	32.73
Across The Street Productions	0.00	0.00	0.00	400.00
Stephanie Brown	0.00	0.00	0.00	56.00
Tim Buehne	0.00	0.00	0.00	330.37
I-Women	0.00	0.00	0.00	465.50
Mike Martin	0.00	0.00	37.88	41.36
Kyle Forbuss	0.00	0.00	0.00	37.27
Robert Graham	0.00	0.00	0.00	161.25
Chris Thiemann	0.00	0.00	0.00	55.94
John Medlock	0.00	0.00	134.70	194.30
Chris McCarthy	0.00	0.00	0.00	64.72
John Zelch	0.00	0.00	52.85	9.67
Lowe's	0.00	0.00	140.22	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.00
Nate Miller	0.00	0.00	57.29	0.00
Ben Schwable	0.00	0.00	55.44	0.00
Rob Miller	0.00	0.00	251.80	0.00
Stephanie Spaniol	107.14	0.00	177.14	0.00
West County EMS & Fire	0.00	0.00	980.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	125.00	0.00
PAS	0.00	0.00	175.00	0.00
Trident Rescue	0.00	0.00	525.00	0.00
Brandon Meyer	0.00	0.00	112.00	0.00
Monarch FPD	0.00	0.00	262.50	0.00
SCESA	0.00	0.00	35.00	0.00
Anthony Schrempf	0.00	0.00	112.00	0.00
Tom Mueller	0.00	0.00	828.00	0.00
Caleb Herrell	0.00	0.00	54.21	0.00
Keith Menning	0.00	0.00	276.81	0.00
Training Reimbursements	0.00	0.00	0.00	(144.00)
Audit Adj - Year End	0.00	0.00	0.00	(479.50)
Leon Uniform Company	53.47	157.83	452.40	1,979.28
Sentinel Emergency Solutions	49.36	0.00	724.37	421.85
Schuhmacher Fire Equip	0.00	0.00	0.00	518.72
Leo Ellebrecht	13,039.60	136.50	19,121.00	21,783.37
Weber Fire & Safety	0.00	0.00	0.00	77.88
Firemaster	351.93	0.00	1,967.95	5,347.44
WFM Specialty Tees	0.00	0.00	504.00	1,827.00
Commerce Bank-VISA	385.00	0.00	1,631.59	79.75
Public Safety Center	0.00	0.00	0.00	87.50
Uniforms - Payroll	0.00	15,907.50	16,628.34	15,907.50
MacQueen Emergency Group	0.00	0.00	567.65	0.00
The Emblem Authority	0.00	0.00	145.60	0.00
AHS Rescue	0.00	0.00	2,397.43	0.00
Crossfire CCW	5,426.40	0.00	5,426.40	0.00
Uniform Reimbursements	17,775.18	(60.00)	17,743.68	(102.00)
Audit Adj - Year End	0.00	0.00	(818.20)	0.00
Employee Uniform Reimbursement	0.00	0.00	(63.00)	16,341.88
Grainger	0.00	22.68	359.43	1,330.33
Lowe's	1,084.55	0.00	1,336.92	179.98
Sam's Club	42.27	91.50	2,918.19	2,777.28
Commerce Bank-VISA	16.77	0.00	262.58	239.74
Batteries Plus Bulbs	0.00	0.00	184.80	300.47

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Cratex Packaging	0.00	0.00	656.18	1,166.92
Wal-Mart	91.84	0.00	806.16	69.00
Metro Electric Supply	0.00	0.00	0.00	18.93
K&K Supply	0.00	0.00	28.12	0.00
B&B Distributors	0.00	0.00	0.00	363.91
Cutting Edge Sharpening	0.00	0.00	0.00	29.40
Dobb's Tire	0.00	0.00	0.00	14.35
United Laboratories	0.00	0.00	385.37	0.00
Audit Adj - Year End	0.00	0.00	(612.02)	(26.65)
Missouri-American Water	423.82	584.68	1,243.49	1,384.04
Laclede Gas Company	150.22	143.74	5,268.46	4,794.45
AmerenUE	3,569.31	3,085.90	11,274.14	13,372.89
MSD	359.32	203.34	1,612.15	1,743.67
Aspen Waste Systems	285.35	152.87	1,558.62	1,080.84
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Expenditures	598,904.47	507,367.18	5,021,522.65	4,819,916.20
Excess Revenues over (under) Expenditu	\$ (531,807.47)	\$ (465,042.54)	\$ 1,649,095.04	\$ 1,833,792.42

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 11,266.69	16.79	\$ 6,380,182.37	95.65
Interest Income	18,535.56	27.63	122,137.17	1.83
Miscellaneous Revenue	150.00	0.22	1,117.40	0.02
Permit Revenue	34,959.00	52.10	159,170.00	2.39
Rental Income	0.00	0.00	5,825.00	0.09
Sale of Fixed Assets	2,185.75	3.26	2,185.75	0.03
Total Revenues	67,097.00	100.00	6,670,617.69	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	67,097.00	100.00	6,670,617.69	100.00
Expenditures				
Salaries-Firefighters	287,011.35	427.76	2,121,398.84	31.80
Salaries-Fire Chief	6,946.16	10.35	52,096.20	0.78
Salaries-Deputy Chiefs	37,194.60	55.43	242,694.34	3.64
Salaries-Admin Assistants	5,474.28	8.16	40,818.68	0.61
Salaries-Office Manager	3,817.80	5.69	28,560.00	0.43
Salaries-Fire Marshall	9,791.00	14.59	74,982.50	1.12
Director's Fee	2,170.00	3.23	2,170.00	0.03
Salaries-Inspectors	1,900.00	2.83	11,943.75	0.18
Total - Salaries	354,305.19	528.05	2,574,664.31	38.60
Salaries OT	9,134.26	13.61	78,211.04	1.17
Total - OT Salaries	9,134.26	13.61	78,211.04	1.17
St. Louis Cty Board of Electio	0.00	0.00	2.84	0.00
Total - Election Expenses	0.00	0.00	2.84	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
FICA/ Medicare	28,498.37	42.47	200,906.88	3.01
Total - Payroll Taxes	28,498.37	42.47	200,906.88	3.01
Office Depot, Inc.	20.25	0.03	20.25	0.00
Marco	36.40	0.05	309.40	0.00
Office Source	161.99	0.24	1,093.48	0.02
Commerce Bank-VISA	747.51	1.11	2,300.07	0.03
MO Lawyers Media	26.46	0.04	41.08	0.00
ADP Screening Services	91.38	0.14	811.98	0.01
Rejis Commission	46.90	0.07	60.90	0.00
Copy Source	0.00	0.00	50.05	0.00
Wal-Mart	0.00	0.00	27.92	0.00
UPS	16.44	0.02	60.45	0.00
Summer One	288.48	0.43	1,306.64	0.02
The Emblem Authority	0.00	0.00	103.95	0.00
Quantum Technologies	0.00	0.00	78.47	0.00
Speed-E-Way Printing	0.00	0.00	105.61	0.00
Office Supplies - Undefined	0.00	0.00	(216.18)	0.00
Audit Adj - Year End	0.00	0.00	(113.33)	0.00
Total - Office Supplies	1,435.81	2.14	6,040.74	0.09
Image Trend	0.00	0.00	8,475.56	0.13
First Watch	575.50	0.86	4,028.50	0.06

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
Miken Technologies	0.00	0.00	1,344.60	0.02
Sikich	0.00	0.00	1,215.00	0.02
Commerce Bank-VISA	0.00	0.00	610.00	0.01
ESRI	0.00	0.00	1,009.45	0.02
Kno2	0.00	0.00	399.78	0.01
ESO Solutions	0.00	0.00	4,160.00	0.06
Gerstner Electric	0.00	0.00	16,911.00	0.25
Target Solutions	0.00	0.00	7,880.91	0.12
Total - IT Expenses	575.50	0.86	46,034.80	0.69
Sieveling	4,401.76	6.56	23,356.28	0.35
Commerce Bank-VISA	0.00	0.00	100.11	0.00
Fabick	0.00	0.00	124.94	0.00
Wal-Mart	0.00	0.00	235.45	0.00
Audit Adj - Year End	0.00	0.00	(911.79)	(0.01)
Total - Gas & Oil/ Fuel	4,401.76	6.56	22,904.99	0.34
Bank Charges	0.00	0.00	(36.03)	0.00
Total - Bank Charges	0.00	0.00	(36.03)	0.00
Sentinel Emergency Solutions	0.00	0.00	2,628.30	0.04
Project Lifesaver	0.00	0.00	2,063.28	0.03
Total - Equipment Purchases	0.00	0.00	4,691.58	0.07
GSLAFCA	0.00	0.00	665.00	0.01
MACFPD	0.00	0.00	2,450.00	0.04
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	875.00	0.01
Commerce Bank-VISA	42.00	0.06	226.80	0.00
PFFIA	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	175.00	0.00
STL County Special Ops	0.00	0.00	700.00	0.01
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.01
Men's Health	0.00	0.00	20.98	0.00
MABOI	0.00	0.00	24.50	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	50.00	0.00
Across the Street Productions	0.00	0.00	770.00	0.01
National Fire Codes	0.00	0.00	1,345.50	0.02
Sam's Club	70.00	0.10	70.00	0.00
Total - Dues & Subscriptions	112.00	0.17	7,852.78	0.12
McNeil & Company	26,162.40	38.99	46,715.82	0.70
Lakenan	0.00	0.00	210.00	0.00
MO Employers Mutual	0.00	0.00	200,138.71	3.00
Standard Insurance	2,835.12	4.23	22,529.20	0.34
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	2,106.89	3.14	2,106.89	0.03
Total - Insurance/ General	31,104.41	46.36	271,753.12	4.07
Delta Dental	6,539.76	9.75	47,955.07	0.72
United Healthcare	105,987.55	157.96	833,186.47	12.49
Eyemed	740.92	1.10	2,959.02	0.04
Quality Benefits	922.76	1.38	17,517.35	0.26
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	0.00	0.00	1,539.72	0.02
PAS	0.00	0.00	2,797.12	0.04
Insurance Reimbursements	(16,523.11)	(24.63)	(126,550.22)	(1.90)
US Treasury (PCORI)	116.33	0.17	116.33	0.00
Gold's Gym	762.71	1.14	2,966.87	0.04

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

	Current Month		Year to Date	
Marsh & McLennan	3,508.68	5.23	3,508.68	0.05
Total - Insurance/ Employee	102,055.60	152.10	786,521.41	11.79
Rognan & Associates	1,225.00	1.83	8,575.00	0.13
Spector, Wolfe, McLaughlin	1,045.10	1.56	13,935.94	0.21
Darla Sansoucie	0.00	0.00	1,596.00	0.02
Paylocity	447.62	0.67	3,442.66	0.05
Lockton	0.00	0.00	7,000.00	0.10
Aon Consulting	0.00	0.00	3,887.31	0.06
Pick, Eggemeyer & Williamson	0.00	0.00	6,090.00	0.09
Audit Adj - Year End	0.00	0.00	(2,754.49)	(0.04)
Total - Professional Fees	2,717.72	4.05	41,772.42	0.63
Blue Chip Exterminating	129.50	0.19	653.80	0.01
Buildingstars	160.30	0.24	1,402.10	0.02
B&B Distributors	365.57	0.54	543.37	0.01
Commerce Bank-VISA	22.96	0.03	860.34	0.01
BRDA Electric	335.30	0.50	1,759.80	0.03
Lawn Systems	0.00	0.00	351.75	0.01
Scott Lee Heating	1,261.47	1.88	1,737.47	0.03
STL Automatic Door	110.25	0.16	5,334.56	0.08
STL Automatic Sprinkler	0.00	0.00	383.60	0.01
Pfizinger Graphics	0.00	0.00	563.50	0.01
Merlo Plumbing	0.00	0.00	244.24	0.00
Sam's Club	0.00	0.00	239.61	0.00
Lowe's	0.00	0.00	183.81	0.00
Midwest Alarms	0.00	0.00	540.75	0.01
Lowe's	0.00	0.00	30.86	0.00
Bopp Landscaping	0.00	0.00	420.00	0.01
Daniel's Lawn Care	560.00	0.83	1,771.00	0.03
Building Maint Reimbursements	0.00	0.00	(22.96)	0.00
Audit Adj - Year End	0.00	0.00	(2,099.85)	(0.03)
Total - Building Maintenance	2,945.35	4.39	14,897.75	0.22
Sentinel Emergency Solutions	400.20	0.60	6,333.78	0.09
Dobbs Tire	0.00	0.00	20.92	0.00
K&K Supply	0.00	0.00	221.43	0.00
Commerce Bank-VISA	0.00	0.00	1,190.24	0.02
Banner Fire Equipment	342.12	0.51	1,157.23	0.02
Crest Industries	24.15	0.04	93.20	0.00
Lowe's	0.00	0.00	343.73	0.01
Show Me Weights	0.00	0.00	420.00	0.01
Commerce-VISA	0.00	0.00	109.56	0.00
Lion	0.00	0.00	1,741.60	0.03
Arco Lawn Equipment	0.00	0.00	5.32	0.00
Sam's Club	0.00	0.00	90.03	0.00
Pfizinger Graphics	0.00	0.00	140.00	0.00
Rock-N-Rescue	39.48	0.06	39.48	0.00
SQS Inc.	224.00	0.33	224.00	0.00
MO River Auto Parts	81.38	0.12	81.38	0.00
Total - Equipment Maintenance	1,111.33	1.66	12,211.90	0.18
Sentinel Emergency Solutions	3,313.12	4.94	38,253.12	0.57
Affton Radiator	9,001.29	13.42	9,563.67	0.14
CIT Trucks	169.38	0.25	10,020.16	0.15
Fabick	2,163.80	3.22	2,163.80	0.03
Kelly's Auto Repair	0.00	0.00	223.53	0.00
Commerce Bank-VISA	223.25	0.33	223.25	0.00
Public Safety Outfitters	0.00	0.00	8,615.86	0.13

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

	Current Month		Year to Date	
Don's Automotive	0.00	0.00	768.64	0.01
Metro Electric Supply	0.00	0.00	104.60	0.00
Purcell Tire Company	0.00	0.00	1,316.75	0.02
American Test Center	0.00	0.00	2,942.95	0.04
Pfizinger Graphics	0.00	0.00	619.50	0.01
Clark Power Services	0.00	0.00	6,155.54	0.09
Pro Fusion Fab	0.00	0.00	5,140.00	0.08
Jim Butler	389.12	0.58	389.12	0.01
MO River Auto Parts	31.86	0.05	31.86	0.00
Audit Adj - Year-end	0.00	0.00	(2,942.95)	(0.04)
Total - Vehicle Maintenance	15,291.82	22.79	83,589.40	1.25
Total - Lease Expense	0.00	0.00	0.00	0.00
Mercy Corp Health	116.90	0.17	910.95	0.01
Commerce Bank-VISA	0.00	0.00	39.47	0.00
Total - Worker's Comp Claims	116.90	0.17	950.42	0.01
Rental Management Fee	0.00	0.00	657.75	0.01
Total - Rental Management Fee	0.00	0.00	657.75	0.01
Reliance Bank-Mortgage Interes	0.00	0.00	421.47	0.01
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	3.64
Total - Mortgage Payments	0.00	0.00	243,421.47	3.65
Mercy Corporate Health	0.00	0.00	216.81	0.00
SSM Health	0.00	0.00	738.50	0.01
Athletico LTD	0.00	0.00	140.00	0.00
Total - Doctors Fees	0.00	0.00	1,095.31	0.02
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	512.77	0.76	1,675.84	0.03
Wal-Mart	0.00	0.00	18.31	0.00
Petty Cash	33.42	0.05	74.01	0.00
Sam's	0.00	0.00	262.05	0.00
Pfizinger Graphics	0.00	0.00	40.00	0.00
Vinyl Images	0.00	0.00	66.89	0.00
Schnucks	46.73	0.07	330.82	0.00
Grainger	0.00	0.00	384.62	0.01
Rick Dornseif	0.00	0.00	98.06	0.00
Leon Uniform	0.00	0.00	137.88	0.00
Audit Adj - Year End	0.00	0.00	(549.38)	(0.01)
Total - Misc Expenses	592.92	0.88	2,539.10	0.04
Tri-County Training Consortium	0.00	0.00	5,118.75	0.08
Jefferson Cty Fire Investigato	0.00	0.00	375.00	0.01
Commerce Bank-VISA	1,210.00	1.80	8,913.86	0.13
Sikich	0.00	0.00	712.99	0.01
Joel Cooper	84.00	0.13	168.00	0.00
Sunset Printing	0.00	0.00	1,117.13	0.02
WFM Special Tees	0.00	0.00	142.80	0.00
Gina Anderson	0.00	0.00	339.75	0.01
Mike Martin	0.00	0.00	37.88	0.00
John Medlock	0.00	0.00	134.70	0.00
John Zelch	0.00	0.00	52.85	0.00
Lowes	0.00	0.00	140.22	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.09
Nate Miller	0.00	0.00	57.29	0.00

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

	Current Month		Year to Date	
Ben Schwable	0.00	0.00	55.44	0.00
Rob Miller	0.00	0.00	251.80	0.00
Stephanie Spaniol	107.14	0.16	177.14	0.00
West County EMS & Fire	0.00	0.00	980.00	0.01
Jefferson Cty Fire Marshall	0.00	0.00	125.00	0.00
PAS	0.00	0.00	175.00	0.00
Trident Rescue	0.00	0.00	525.00	0.01
Brandon Meyer	0.00	0.00	112.00	0.00
Monarch FPD	0.00	0.00	262.50	0.00
SCESA	0.00	0.00	35.00	0.00
Anthony Schrempf	0.00	0.00	112.00	0.00
Tom Mueller	0.00	0.00	828.00	0.01
Caleb Herrell	0.00	0.00	54.21	0.00
Keith Menning	0.00	0.00	276.81	0.00
Total - Training & Education	1,401.14	2.09	27,126.87	0.41
Leon Uniform Company	53.47	0.08	452.40	0.01
Sentinel Emergency Solutions	49.36	0.07	724.37	0.01
Leo Ellebrecht	13,039.60	19.43	19,121.00	0.29
Firemaster	351.93	0.52	1,967.95	0.03
WFM Specialty Tees	0.00	0.00	504.00	0.01
Commerce Bank-VISA	385.00	0.57	1,631.59	0.02
Uniforms - Payroll	0.00	0.00	16,628.34	0.25
MacQueen Emergency Group	0.00	0.00	567.65	0.01
The Emblem Authority	0.00	0.00	145.60	0.00
AHS Rescue	0.00	0.00	2,397.43	0.04
Crossfire CCW	5,426.40	8.09	5,426.40	0.08
Uniform Reimbursements	17,775.18	26.49	17,743.68	0.27
Audit Adj - Year End	0.00	0.00	(818.20)	(0.01)
Employee Uniform Reimbursement	0.00	0.00	(63.00)	0.00
Total - Uniforms	37,080.94	55.26	66,429.21	1.00
Grainger	0.00	0.00	359.43	0.01
Lowes	1,084.55	1.62	1,336.92	0.02
Sam's Club	42.27	0.06	2,918.19	0.04
Commerce Bank-VISA	16.77	0.02	262.58	0.00
Batteries Plus Bulbs	0.00	0.00	184.80	0.00
Cratex Packaging	0.00	0.00	656.18	0.01
Wal-Mart	91.84	0.14	806.16	0.01
K&K Supply	0.00	0.00	28.12	0.00
United Laboratories	0.00	0.00	385.37	0.01
Audit Adj - Year End	0.00	0.00	(612.02)	(0.01)
Total - Supplies/ Cleaning & Maintenance	1,235.43	1.84	6,325.73	0.09
Missouri-American Water	423.82	0.63	1,243.49	0.02
Laclede Gas Company	150.22	0.22	5,268.46	0.08
AmerenUE	3,569.31	5.32	11,274.14	0.17
MSD	359.32	0.54	1,612.15	0.02
Aspen Waste Systems	285.35	0.43	1,558.62	0.02
Total - Utilities	4,788.02	7.14	20,956.86	0.31
Overhead Transfer	0.00	0.00	500,000.00	7.50
Total - Overhead Transfers	0.00	0.00	500,000.00	7.50
Total Expenditures	598,904.47	892.60	5,021,522.65	75.28
Excess Revenue over (under) Expenditure \$	(531,807.47)	(792.60)	\$ 1,649,095.04	24.72

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 11,266.69	0.00	\$ 6,380,182.37	6,478,835.59
Interest Income	18,535.56	15,668.64	122,137.17	52,759.32
Miscellaneous Revenue	150.00	100.00	1,117.40	3,643.71
Permit Revenue	34,959.00	25,106.00	159,170.00	105,770.00
Rental Income	0.00	1,450.00	5,825.00	10,200.00
Sale of Fixed Assets	2,185.75	0.00	2,185.75	2,500.00
Total Revenues	67,097.00	42,324.64	6,670,617.69	6,653,708.62
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	67,097.00	42,324.64	6,670,617.69	6,653,708.62
Expenditures				
Salaries-Firefighters	287,011.35	276,480.30	2,121,398.84	2,028,864.55
Salaries-Fire Chief	6,946.16	6,619.20	52,096.20	49,644.00
Salaries-Deputy Chiefs	37,194.60	29,727.15	242,694.34	237,769.77
Salaries-Admin Assistants	5,474.28	4,830.28	40,818.68	35,938.00
Salaries-Office Manager	3,817.80	3,682.56	28,560.00	27,619.20
Salaries-Fire Marshall	9,791.00	6,736.00	74,982.50	50,520.00
Director's Fee	2,170.00	2,170.00	2,170.00	2,170.00
Salaries-Inspectors	1,900.00	1,812.50	11,943.75	13,281.25
Total - Salaries	354,305.19	332,057.99	2,574,664.31	2,445,806.77
Salaries OT	9,134.26	8,265.57	78,211.04	67,024.94
Total - OT Salaries	9,134.26	8,265.57	78,211.04	67,024.94
St. Louis Cty Board of Electio	0.00	0.00	2.84	15,916.93
Mulligan Printing	0.00	0.00	0.00	1,681.36
Election Expenses Reimbursemen	0.00	0.00	0.00	(3,229.07)
Total - Election Expenses	0.00	0.00	2.84	14,369.22
Sentinel	0.00	0.00	0.00	37,924.05
Target Solutions	0.00	0.00	0.00	7,262.00
Bullex	0.00	0.00	0.00	1,833.44
Emergency Services	0.00	0.00	0.00	223,296.00
Slyman Bros Appliance	0.00	0.00	0.00	4,488.99
Don Brown Chevrolet	0.00	0.00	0.00	37,232.00
Sam's Club	0.00	0.00	0.00	1,618.14
Public Safety Outfitters	0.00	0.00	0.00	5,079.00
Miken Technologies	0.00	0.00	0.00	3,065.90
Total - Depreciated Assets	0.00	0.00	0.00	321,799.52
FICA/ Medicare	28,498.37	26,637.46	200,906.88	189,090.00
Total - Payroll Taxes	28,498.37	26,637.46	200,906.88	189,090.00
Office Depot, Inc.	20.25	0.00	20.25	0.00
Marco	36.40	36.40	309.40	254.80
Office Source	161.99	0.00	1,093.48	960.18
Commerce Bank-VISA	747.51	423.33	2,300.07	6,315.90
MO Lawyers Media	26.46	0.00	41.08	25.48
Safeguard	0.00	0.00	0.00	132.96
ADP Screening Services	91.38	91.39	811.98	803.76
Rejis Commission	46.90	7.00	60.90	284.00

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Copy Source	0.00	0.00	50.05	24.50
Wal-Mart	0.00	0.00	27.92	22.68
UPS	16.44	0.00	60.45	26.87
Summer One	288.48	207.13	1,306.64	1,241.98
The Emblem Authority	0.00	0.00	103.95	714.00
Quantum Technologies	0.00	0.00	78.47	131.00
Kimberly Smith	0.00	0.00	0.00	142.80
Speed-E-Way Printing	0.00	0.00	105.61	142.98
Office Supplies - Undefined	0.00	0.00	(216.18)	0.00
Audit Adj - Year End	0.00	0.00	(113.33)	(891.59)
Total - Office Supplies	1,435.81	765.25	6,040.74	10,333.20
Image Trend	0.00	0.00	8,475.56	7,905.25
First Watch	575.50	575.50	4,028.50	2,877.50
Miken Technologies	0.00	0.00	1,344.60	1,439.35
Sikich	0.00	0.00	1,215.00	1,215.00
Commerce Bank-VISA	0.00	19.23	610.00	19.23
ESRI	0.00	0.00	1,009.45	0.00
Kno2	0.00	0.00	399.78	0.00
ESO Solutions	0.00	0.00	4,160.00	0.00
Gerstner Electric	0.00	0.00	16,911.00	0.00
Target Solutions	0.00	0.00	7,880.91	0.00
Total - IT Expenses	575.50	594.73	46,034.80	13,456.33
Sieveling	4,401.76	2,306.00	23,356.28	23,433.18
Commerce Bank-VISA	0.00	0.00	100.11	0.00
Fabick	0.00	0.00	124.94	0.00
Wal-Mart	0.00	0.00	235.45	0.00
Audit Adj - Year End	0.00	0.00	(911.79)	(1,311.98)
Total - Gas & Oil/ Fuel	4,401.76	2,306.00	22,904.99	22,121.20
Bank Charges	0.00	0.16	(36.03)	382.61
Total - Bank Charges	0.00	0.16	(36.03)	382.61
Sentinel Emergency Solutions	0.00	0.00	2,628.30	2,095.51
Commerce Bank-VISA	0.00	0.00	0.00	847.50
Lowes	0.00	0.00	0.00	748.44
Fluid Air Products	0.00	0.00	0.00	738.65
Project Lifesaver	0.00	0.00	2,063.28	0.00
Total - Equipment Purchases	0.00	0.00	4,691.58	4,430.10
GSLAFCA-Training Coordinates	0.00	0.00	0.00	100.00
GSLAFCA	0.00	0.00	665.00	360.00
MACFPD	0.00	0.00	2,450.00	2,400.00
MAPERS	0.00	0.00	0.00	70.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	875.00	861.00
Commerce Bank-VISA	42.00	181.30	226.80	327.60
PFFIA	0.00	0.00	25.00	25.00
NFPA	0.00	1,520.50	175.00	1,520.50
STL County Special Ops	0.00	0.00	700.00	800.00
Fenton Area Chamber of Commerce	0.00	0.00	350.00	280.00
Men's Health	0.00	0.00	20.98	23.98
MABOI	0.00	0.00	24.50	35.00
IAAI	0.00	0.00	0.00	100.00
Metropolitan Fire Marshall Ass	0.00	0.00	50.00	25.00
CCE-911	0.00	0.00	0.00	2,810.64
Across the Street Productions	0.00	0.00	770.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
National Fire Codes	0.00	0.00	1,345.50	0.00
Sam's Club	70.00	0.00	70.00	0.00
Total - Dues & Subscriptions	112.00	1,701.80	7,852.78	9,843.72
McNeil & Company	26,162.40	0.00	46,715.82	46,504.28
Lakenan	0.00	0.00	210.00	210.00
MO Employers Mutual	0.00	0.00	200,138.71	159,949.62
Standard Insurance	2,835.12	2,662.48	22,529.20	21,307.03
The Cincinnati Ins Co	0.00	0.00	52.50	52.50
Travelers	2,106.89	0.00	2,106.89	1,539.88
Total - Insurance/ General	31,104.41	2,662.48	271,753.12	229,563.31
Delta Dental	6,539.76	5,684.93	47,955.07	43,149.30
United Healthcare	105,987.55	99,644.73	833,186.47	758,951.65
Eyemed	740.92	325.39	2,959.02	2,219.91
Quality Benefits	922.76	2,573.50	17,517.35	16,568.28
By Cobra	0.00	0.00	525.00	525.00
J W Terrill	0.00	3,439.52	1,539.72	5,136.88
PAS	0.00	0.00	2,797.12	2,671.87
Insurance Reimbursements	(16,523.11)	(14,910.65)	(126,550.22)	(85,521.80)
US Treasury (PCORI)	116.33	109.30	116.33	109.30
Gold's Gym	762.71	0.00	2,966.87	0.00
Marsh & McLennan	3,508.68	0.00	3,508.68	0.00
Total - Insurance/ Employee	102,055.60	96,866.72	786,521.41	743,810.39
Rognan & Associates	1,225.00	1,225.00	8,575.00	8,575.00
Spector, Wolfe, McLaughlin	1,045.10	1,085.00	13,935.94	7,757.75
Darla Sansoucie	0.00	525.00	1,596.00	1,379.00
Paylocity	447.62	400.57	3,442.66	3,180.25
ArchImages	0.00	0.00	0.00	20,514.41
Lockton	0.00	0.00	7,000.00	7,000.00
Aon Consulting	0.00	6,715.95	3,887.31	12,785.72
Fick, Eggemeyer & Williamson	0.00	0.00	6,090.00	5,950.00
Audit Adj - Year End	0.00	0.00	(2,754.49)	(2,385.95)
Total - Professional Fees	2,717.72	9,951.52	41,772.42	64,756.18
Blue Chip Exterminating	129.50	59.50	653.80	608.49
Buildingstars	160.30	160.30	1,402.10	1,122.10
B&B Distributors	365.57	0.00	543.37	0.00
Zumwalt	0.00	0.00	0.00	641.99
Commerce Bank-VISA	22.96	0.00	860.34	1,548.09
BRDA Electric	335.30	657.30	1,759.80	2,273.08
Lawn Systems	0.00	0.00	351.75	207.55
Scott Lee Heating	1,261.47	252.35	1,737.47	2,644.95
STL Automatic Door	110.25	203.70	5,334.56	1,973.83
STL Automatic Sprinkler	0.00	0.00	383.60	375.20
Supreme Turf	0.00	0.00	0.00	28.70
Vogel Heating & Cooling	0.00	0.00	0.00	1,386.00
Pfritzing Graphics	0.00	0.00	563.50	0.00
Merlo Plumbing	0.00	0.00	244.24	1,680.35
Sam's Club	0.00	0.00	239.61	32.33
Grainger	0.00	0.00	0.00	37.18
Lowe's	0.00	71.61	183.81	272.78
Tom Meyer	0.00	0.00	0.00	14.70
Tony Schrempf	0.00	0.00	0.00	30.42
Republic Roofing	0.00	115.50	0.00	115.50
Wellington Environmental	0.00	700.00	0.00	700.00
Midwest Alarms	0.00	0.00	540.75	0.00

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Lowes	0.00	0.00	30.86	0.00
Bopp Landscaping	0.00	0.00	420.00	0.00
Daniel's Lawn Care	560.00	0.00	1,771.00	0.00
Building Maint Reimbursements	0.00	0.00	(22.96)	(45.00)
Audit Adj - Year End	0.00	0.00	(2,099.85)	(245.00)
Total - Building Maintenance	2,945.35	2,220.26	14,897.75	15,403.24
Sentinel Emergency Solutions	400.20	253.40	6,333.78	7,193.30
Dobbs Tire	0.00	0.00	20.92	0.00
Rescue Repair	0.00	0.00	0.00	1,513.11
K&K Supply	0.00	0.00	221.43	183.38
Kelly's Auto Repair	0.00	0.00	0.00	134.82
Commerce Bank-VISA	0.00	0.00	1,190.24	100.26
Banner Fire Equipment	342.12	0.00	1,157.23	1,839.28
Crest Industries	24.15	0.00	93.20	21.40
Lowes	0.00	0.00	343.73	96.38
R-O-M	0.00	0.00	0.00	(428.45)
CRS-Crest Industries	0.00	0.00	0.00	78.97
CIT Trucks	0.00	0.00	0.00	87.90
Show Me Weights	0.00	0.00	420.00	0.00
Commerce-VISA	0.00	0.00	109.56	0.00
Lion	0.00	0.00	1,741.60	0.00
Arco Lawn Equipment	0.00	0.00	5.32	0.00
Sam's Club	0.00	0.00	90.03	0.00
Pfizinger Graphics	0.00	0.00	140.00	0.00
Rock-N-Rescue	39.48	0.00	39.48	0.00
SQS Inc.	224.00	0.00	224.00	0.00
MO River Auto Parts	81.38	0.00	81.38	0.00
Total - Equipment Maintenance	1,111.33	253.40	12,211.90	10,820.35
Sentinel Emergency Solutions	3,313.12	97.77	38,253.12	2,723.94
Affton Radiator	9,001.29	0.00	9,563.67	9,168.20
CIT Trucks	169.38	447.77	10,020.16	10,058.66
Fabick	2,163.80	0.00	2,163.80	1,761.48
Kelly's Auto Repair	0.00	61.94	223.53	1,318.75
Commerce Bank-VISA	223.25	0.00	223.25	151.86
Public Safety Outfitters	0.00	0.00	8,615.86	0.00
Don's Automotive	0.00	0.00	768.64	612.25
Metro Electric Supply	0.00	0.00	104.60	0.00
Purcell Tire Company	0.00	0.00	1,316.75	638.12
Dobb's Tire	0.00	20.97	0.00	216.20
American Test Center	0.00	0.00	2,942.95	0.00
Brannans Marine	0.00	413.83	0.00	558.82
Pfizinger Graphics	0.00	0.00	619.50	0.00
Clark Power Services	0.00	0.00	6,155.54	0.00
Pro Fusion Fab	0.00	0.00	5,140.00	0.00
Jim Butler	389.12	0.00	389.12	0.00
MO River Auto Parts	31.86	0.00	31.86	0.00
Vehicle Reimbursements	0.00	0.00	0.00	(198.66)
Audit Adj - Year-end	0.00	0.00	(2,942.95)	0.00
Total - Vehicle Maintenance	15,291.82	1,042.28	83,589.40	27,009.62
Total - Lease Expense	0.00	0.00	0.00	0.00
Mercy Corp Health	116.90	0.00	910.95	618.80
Commerce Bank-VISA	0.00	0.00	39.47	0.00
Total - Worker's Comp Claims	116.90	0.00	950.42	618.80

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Rental Management Fee	0.00	116.00	657.75	1,320.33
Total - Rental Management Fee	0.00	116.00	657.75	1,320.33
Reliance Bank-Mortgage Interest	0.00	316.10	421.47	2,233.76
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	0.00
Total - Mortgage Payments	0.00	316.10	243,421.47	2,233.76
Mercy Corporate Health	0.00	0.00	216.81	0.00
SSM Health	0.00	241.50	738.50	241.50
Depaul Medical Group	0.00	0.00	0.00	1,561.00
Athletico LTD	0.00	0.00	140.00	140.00
Total - Doctors Fees	0.00	241.50	1,095.31	1,942.50
Rental Repair	0.00	0.00	0.00	1,300.00
Total - Rental Repair	0.00	0.00	0.00	1,300.00
Commerce Bank-VISA	512.77	758.86	1,675.84	2,949.70
Wal-Mart	0.00	49.09	18.31	111.09
Petty Cash	33.42	0.00	74.01	72.71
Sam's	0.00	0.00	262.05	78.81
Pfizinger Graphics	0.00	0.00	40.00	406.00
Purcell Tire	0.00	0.00	0.00	34.24
Vinyl Images	0.00	0.00	66.89	0.00
Schnucks	46.73	0.00	330.82	0.00
Grainger	0.00	0.00	384.62	0.00
Rick Dornseif	0.00	0.00	98.06	0.00
Leon Uniform	0.00	0.00	137.88	0.00
Audit Adj - Year End	0.00	0.00	(549.38)	(194.13)
Total - Misc Expenses	592.92	807.95	2,539.10	3,458.42
Pattonville FPD	0.00	0.00	0.00	595.00
University of MO	0.00	0.00	0.00	1,785.00
SSM St. Mary's	0.00	0.00	0.00	107.10
Tri-County Training Consortium	0.00	0.00	5,118.75	4,803.75
Jefferson Cty Fire Investigato	0.00	0.00	375.00	0.00
Commerce Bank-VISA	1,210.00	133.47	8,913.86	16,224.64
Sikich	0.00	0.00	712.99	0.00
Joel Cooper	84.00	0.00	168.00	0.00
Dave Wynne	0.00	0.00	0.00	58.97
Sunset Printing	0.00	0.00	1,117.13	1,111.90
WFM Special Tees	0.00	0.00	142.80	0.00
Gina Anderson	0.00	0.00	339.75	32.73
Across The Street Productions	0.00	0.00	0.00	400.00
Stephanie Brown	0.00	0.00	0.00	56.00
Tim Buehne	0.00	0.00	0.00	330.37
I-Women	0.00	0.00	0.00	465.50
Mike Martin	0.00	0.00	37.88	41.36
Kyle Forbuss	0.00	0.00	0.00	37.27
Robert Graham	0.00	0.00	0.00	161.25
Chris Thiemann	0.00	0.00	0.00	55.94
John Medlock	0.00	0.00	134.70	194.30
Chris McCarthy	0.00	0.00	0.00	64.72
John Zelch	0.00	0.00	52.85	9.67
Lowes	0.00	0.00	140.22	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.00
Nate Miller	0.00	0.00	57.29	0.00
Ben Schwable	0.00	0.00	55.44	0.00
Rob Miller	0.00	0.00	251.80	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Stephanie Spaniol	107.14	0.00	177.14	0.00
West County EMS & Fire	0.00	0.00	980.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	125.00	0.00
PAS	0.00	0.00	175.00	0.00
Trident Rescue	0.00	0.00	525.00	0.00
Brandon Meyer	0.00	0.00	112.00	0.00
Monarch FPD	0.00	0.00	262.50	0.00
SCESA	0.00	0.00	35.00	0.00
Anthony Schrempf	0.00	0.00	112.00	0.00
Tom Mueller	0.00	0.00	828.00	0.00
Caleb Herrell	0.00	0.00	54.21	0.00
Keith Menning	0.00	0.00	276.81	0.00
Training Reimbursements	0.00	0.00	0.00	(144.00)
Audit Adj - Year End	0.00	0.00	0.00	(479.50)
Total - Training & Education	1,401.14	133.47	27,126.87	25,911.97
Leon Uniform Company	53.47	157.83	452.40	1,979.28
Sentinel Emergency Solutions	49.36	0.00	724.37	421.85
Schuhmacher Fire Equip	0.00	0.00	0.00	518.72
Leo Ellebrecht	13,039.60	136.50	19,121.00	21,783.37
Weber Fire & Safety	0.00	0.00	0.00	77.88
Firemaster	351.93	0.00	1,967.95	5,347.44
WFM Specialty Tees	0.00	0.00	504.00	1,827.00
Commerce Bank-VISA	385.00	0.00	1,631.59	79.75
Public Safety Center	0.00	0.00	0.00	87.50
Uniforms - Payroll	0.00	15,907.50	16,628.34	15,907.50
MacQueen Emergency Group	0.00	0.00	567.65	0.00
The Emblem Authority	0.00	0.00	145.60	0.00
AHS Rescue	0.00	0.00	2,397.43	0.00
Crossfire CCW	5,426.40	0.00	5,426.40	0.00
Uniform Reimbursements	17,775.18	(60.00)	17,743.68	(102.00)
Audit Adj - Year End	0.00	0.00	(818.20)	0.00
Employee Uniform Reimbursement	0.00	0.00	(63.00)	16,341.88
Total - Uniforms	37,080.94	16,141.83	66,429.21	64,270.17
Grainger	0.00	22.68	359.43	1,330.33
Lowes	1,084.55	0.00	1,336.92	179.98
Sam's Club	42.27	91.50	2,918.19	2,777.28
Commerce Bank-VISA	16.77	0.00	262.58	239.74
Batteries Plus Bulbs	0.00	0.00	184.80	300.47
Cratex Packaging	0.00	0.00	656.18	1,166.92
Wal-Mart	91.84	0.00	806.16	69.00
Metro Electric Supply	0.00	0.00	0.00	18.93
K&K Supply	0.00	0.00	28.12	0.00
B&B Distributors	0.00	0.00	0.00	363.91
Cutting Edge Sharpening	0.00	0.00	0.00	29.40
Dobb's Tire	0.00	0.00	0.00	14.35
United Laboratories	0.00	0.00	385.37	0.00
Audit Adj - Year End	0.00	0.00	(612.02)	(26.65)
Total - Supplies/ Cleaning & Maintenance	1,235.43	114.18	6,325.73	6,463.66
Missouri-American Water	423.82	584.68	1,243.49	1,384.04
Laclede Gas Company	150.22	143.74	5,268.46	4,794.45
AmerenUE	3,569.31	3,085.90	11,274.14	13,372.89
MSD	359.32	203.34	1,612.15	1,743.67
Aspen Waste Systems	285.35	152.87	1,558.62	1,080.84
Total - Utilities	4,788.02	4,170.53	20,956.86	22,375.89

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>500,000.00</u>
 Total Expenditures	 <u>598,904.47</u>	 <u>507,367.18</u>	 <u>5,021,522.65</u>	 <u>4,819,916.20</u>
Excess Revenue over (under) Expenditur	\$ <u>(531,807.47)</u>	<u>(465,042.54)</u>	\$ <u>1,649,095.04</u>	<u>1,833,792.42</u>

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

ASSETS

Current Assets		
Simmons Bank - 3181	\$	2,884,673.83
MVB Money Market		7,676.18
Investment Account		770,238.99
Taxes Receivable - Current		1,884,055.00
Due From General		20,211.66
Ambulance Billing Receivable		166,074.00
Prepaid Expenses		53,031.15
Total Current Assets		5,785,960.81
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>5,785,960.81</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$	24,820.68
IRS Payroll Taxes W/H		1,898.79
Total Current Liabilities		26,719.47
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		574,985.00
Total Deferred Inflows of Resources		574,985.00
Total Liabilities		601,704.47
Fund Balance		
Fund Balance - Restricted		4,539,628.18
Excess Revenue over (under) Ex		644,628.16
Total Fund Balance		5,184,256.34
Total Liab., Def. Inflows & Fund Balance	\$	<u>5,785,960.81</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,686.96	3.95	\$ 1,907,600.89	75.12
Ambulance Service Charge	83,930.40	89.87	593,068.40	23.35
Interest Income	5,776.78	6.19	38,850.07	1.53
Total Revenues	93,394.14	100.00	2,539,519.36	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,394.14	100.00	2,539,519.36	100.00
Expenditures				
Salaries	146,834.65	157.22	1,066,173.40	41.98
Salaries OT	3,914.69	4.19	33,519.03	1.32
Election Expenses	0.00	0.00	1.22	0.00
Payroll Taxes	11,812.46	12.65	83,274.37	3.28
Office Supplies	586.41	0.63	2,868.78	0.11
Gas & Oil-Fuel	1,886.47	2.02	9,816.42	0.39
Bank Charges	(152.40)	(0.16)	284.50	0.01
Dues & Subscriptions	48.00	0.05	2,556.69	0.10
Insurance - General	13,330.46	14.27	116,465.61	4.59
Insurance - Employee	44,070.78	47.19	334,125.90	13.16
Professional Fee	4,444.16	4.76	92,080.50	3.63
Building Maintenance	1,262.30	1.35	6,384.76	0.25
Equipment Maintenance	11,960.24	12.81	57,675.39	2.27
Vehicle Maintenance	902.39	0.97	26,772.06	1.05
Workers Comp Claims	50.10	0.05	407.32	0.02
Doctors Fees	0.00	0.00	469.42	0.02
Misc Expenses	254.10	0.27	1,160.59	0.05
Training & Education	2,672.91	2.86	20,693.24	0.81
Uniforms	15,891.83	17.02	28,469.65	1.12
Supplies-Cleaning & Maint.	529.47	0.57	2,711.01	0.11
Utilities	2,052.01	2.20	8,981.34	0.35
Total Expenditures	262,351.03	280.91	1,894,891.20	74.62
Excess Revenue over (under) Expenditur	\$ (168,956.89)	(180.91)	\$ 644,628.16	25.38

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,686.96	3.95	\$ 1,907,600.89	75.12
Ambulance Service Charge	85,260.26	91.29	474,529.61	18.69
Ambulance Refunds	(1,329.86)	(1.42)	(2,766.01)	(0.11)
GEMT Revenue	0.00	0.00	121,304.80	4.78
MVB Interest	1.30	0.00	8.90	0.00
Simmons Bank Interest	5,775.48	6.18	38,841.17	1.53
Total Revenues	93,394.14	100.00	2,539,519.36	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,394.14	100.00	2,539,519.36	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(0.03)	0.00
Directors Fees	930.00	1.00	930.00	0.04
Salaries-Fire Chief	2,976.92	3.19	22,326.91	0.88
Salaries-Deputy Chiefs	15,940.54	17.07	104,011.87	4.10
Salaries-Admin Assistants	2,346.12	2.51	17,493.72	0.69
Salaries-Office Manager	1,636.20	1.75	12,240.00	0.48
Salaries-EMT/Paramedic	123,004.87	131.71	909,170.93	35.80
Payroll OT-Ambulance	3,780.91	4.05	33,351.81	1.31
Payroll OT - Deputy Chiefs	133.78	0.14	167.22	0.01
General Exp Transfer	0.00	0.00	1.22	0.00
PR Taxes - FICA/ Medicare	11,812.46	12.65	83,274.37	3.28
Ambulance Exp Transfer	586.41	0.63	2,917.35	0.11
Audit Adj-Year End	0.00	0.00	(48.57)	0.00
Ambulance Exp Transfer	1,886.47	2.02	10,207.19	0.40
Audit Adj-Year End	0.00	0.00	(390.77)	(0.02)
Simmons Bank	(152.40)	(0.16)	284.50	0.01
Ambulance Transfer	48.00	0.05	2,556.69	0.10
Ambulance Exp Transfer	13,330.46	14.27	116,465.61	4.59
Ambulance Exp Transfer	44,070.78	47.19	334,125.90	13.16
Rognan & Associates	525.00	0.56	3,675.00	0.14
Spector, Wolfe, McLaughlin	447.90	0.48	5,972.54	0.24
Darla Sansoucie	0.00	0.00	684.00	0.03
Paylocity	191.83	0.21	1,475.43	0.06
Lockton	0.00	0.00	3,000.00	0.12
Aon Consulting	0.00	0.00	1,665.99	0.07
EMS/Mc	264.96	0.28	6,696.01	0.26
Fick, Eggemeyer & Williamson	0.00	0.00	2,610.00	0.10
EMS/MC C/C Fees	3,014.47	3.23	17,076.09	0.67
MODSS - GEMT	0.00	0.00	51,515.72	2.03
Audit Adj-Year End	0.00	0.00	(2,290.28)	(0.09)
Ambulance Transfer	1,262.30	1.35	7,284.70	0.29
Audit Adj-Year End	0.00	0.00	(899.94)	(0.04)
Physio-Control	0.00	0.00	6,065.40	0.24
Stryker	4,325.40	4.63	4,325.40	0.17
Airgas	232.91	0.25	2,566.88	0.10
SSM Health	894.74	0.96	5,061.89	0.20
Boundtree	5,795.14	6.21	24,918.64	0.98
St. Clare Hospital	0.00	0.00	7,296.50	0.29
Commerce Bank-VISA	0.00	0.00	423.09	0.02
Banner Fire Equipment	862.12	0.92	862.12	0.03
Arrow International	0.00	0.00	209.50	0.01

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

	Current Month		Year to Date	
Grainger	0.00	0.00	183.56	0.01
Ambulance Transfer	(150.07)	(0.16)	11,364.82	0.45
Audit Adj-Year End	0.00	0.00	(5,602.41)	(0.22)
K&K Car Repair	150.00	0.16	3,613.43	0.14
Kelly's Auto Parts	0.00	0.00	462.94	0.02
Purcell Tire	0.00	0.00	1,263.03	0.05
Commerce Bank - VISA	585.63	0.63	585.63	0.02
Dave Sinclair Ford	0.00	0.00	13,806.42	0.54
Emergency Services Supply	0.00	0.00	489.31	0.02
MO River Auto Parts	0.00	0.00	479.97	0.02
Ambulance Expl Transfer	166.76	0.18	6,071.33	0.24
Ambulance Exp Transfer	50.10	0.05	407.32	0.02
Ambulance Exp Transfer	0.00	0.00	469.42	0.02
CLIA Laboratory	0.00	0.00	180.00	0.01
John Medlock	0.00	0.00	23.50	0.00
Pfizinger Graphics	0.00	0.00	110.00	0.00
Ambulance Transfer	254.10	0.27	1,082.53	0.04
Audit Adj - Year End	0.00	0.00	(235.44)	(0.01)
Commerce Bank-VISA	1,948.11	2.09	8,579.90	0.34
SSM St. Mary's	0.00	0.00	16.50	0.00
American College of Emergency	0.00	0.00	2,117.00	0.08
Premier Entertainment	0.00	0.00	350.00	0.01
SSM Health	31.20	0.03	31.20	0.00
Lowe's	0.00	0.00	67.93	0.00
Bill Mahler	0.00	0.00	196.30	0.01
Anna Brown	120.00	0.13	400.00	0.02
Caleb Herrell	0.00	0.00	140.00	0.01
Jason Lampe	0.00	0.00	160.00	0.01
Dan Sutton	0.00	0.00	240.00	0.01
Stephanie Spaniol	0.00	0.00	240.00	0.01
Adam Magrecki	0.00	0.00	320.00	0.01
ET&C Group	0.00	0.00	1,750.00	0.07
Chris McCarthy	0.00	0.00	105.74	0.00
Mercy Hospital South	0.00	0.00	700.00	0.03
Rob Miller	0.00	0.00	24.68	0.00
Sonia Palmisano	0.00	0.00	120.00	0.00
Vinyl Images	0.00	0.00	813.44	0.03
Angie Kanyuck-Hayes	480.00	0.51	480.00	0.02
Ambulance Exp Transfer	93.60	0.10	5,448.79	0.21
Audit Adj-Year End	0.00	0.00	(1,608.24)	(0.06)
Ambulance Exp Transfer	8,273.90	8.86	14,075.94	0.55
Uniforms - Payroll	7,617.93	8.16	14,744.36	0.58
Audit Adj - Year End	0.00	0.00	(350.65)	(0.01)
Ambulance Transfer	529.47	0.57	2,973.31	0.12
Audit Adj-Year End	0.00	0.00	(262.30)	(0.01)
Ambulance Exp Transfer	2,052.01	2.20	8,981.34	0.35
Total Expenditures	262,351.03	280.91	1,894,891.20	74.62
Excess Revenue over (under) Expenditur	\$ (168,956.89)	(180.91)	\$ 644,628.16	25.38

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,686.96	\$ 0.00	\$ 1,907,600.89	\$ 1,890,087.36
Ambulance Service Charge	83,930.40	47,516.79	593,068.40	413,210.40
Interest Income	5,776.78	5,028.77	38,850.07	17,165.10
Total Revenues	<u>93,394.14</u>	<u>52,545.56</u>	<u>2,539,519.36</u>	<u>2,320,462.86</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>93,394.14</u>	<u>52,545.56</u>	<u>2,539,519.36</u>	<u>2,320,462.86</u>
Expenditures				
Salaries	146,834.65	138,646.93	1,066,173.40	1,020,859.52
Salaries OT	3,914.69	3,542.39	33,519.03	28,724.97
Election Expenses	0.00	0.00	1.22	6,158.24
Depreciated Assets	0.00	0.00	0.00	15,908.32
Payroll Taxes	11,812.46	11,127.07	83,274.37	79,110.30
Office Supplies	586.41	327.96	2,868.78	4,466.33
Gas & Oil-Fuel	1,886.47	988.28	9,816.42	9,480.50
Bank Charges	(152.40)	89.25	284.50	603.50
Equipment Purchases	0.00	0.00	0.00	146.10
Dues & Subscriptions	48.00	77.70	2,556.69	2,804.95
Insurance - General	13,330.46	1,141.06	116,465.61	86,587.56
Insurance - Employee	44,070.78	41,484.07	334,125.90	297,654.36
Professional Fee	4,444.16	7,904.97	92,080.50	48,291.48
Building Maintenance	1,262.30	951.54	6,384.76	6,620.65
Equipment Maintenance	11,960.24	3,629.77	57,675.39	39,124.31
Vehicle Maintenance	902.39	212.89	26,772.06	6,637.34
Workers Comp Claims	50.10	0.00	407.32	265.20
Mortgage Interest Payments	0.00	135.47	0.00	957.34
Doctors Fees	0.00	103.50	469.42	832.50
Misc Expenses	254.10	346.27	1,160.59	1,555.23
Training & Education	2,672.91	732.20	20,693.24	9,259.39
Uniforms	15,891.83	6,928.64	28,469.65	27,555.06
Supplies-Cleaning & Maint.	529.47	48.93	2,711.01	2,770.11
Utilities	2,052.01	1,787.34	8,981.34	9,589.61
Total Expenditures	<u>262,351.03</u>	<u>220,206.23</u>	<u>1,894,891.20</u>	<u>1,705,962.87</u>
Excess Revenue over (under) Expenditur	<u>\$ (168,956.89)</u>	<u>\$ (167,660.67)</u>	<u>\$ 644,628.16</u>	<u>\$ 614,499.99</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 3,686.96	\$ 0.00	\$ 1,907,600.89	\$ 1,890,087.36
Ambulance Service Charge	85,260.26	47,516.79	474,529.61	413,210.40
Ambulance Refunds	(1,329.86)	0.00	(2,766.01)	0.00
GEMT Revenue	0.00	0.00	121,304.80	0.00
MVB Interest	1.30	0.65	8.90	4.45
Simmons Bank Interest	5,775.48	5,028.12	38,841.17	13,553.77
Investment Interest	0.00	0.00	0.00	3,606.88
Total Revenues	93,394.14	52,545.56	2,539,519.36	2,320,462.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,394.14	52,545.56	2,539,519.36	2,320,462.86
Expenditures				
Salaries-Paramedics	0.00	0.00	(0.03)	0.00
Directors Fees	930.00	0.00	930.00	0.00
Salaries-Fire Chief	2,976.92	2,836.80	22,326.91	21,276.00
Salaries-Deputy Chiefs	15,940.54	12,740.21	104,011.87	101,901.33
Salaries-Admin Assistants	2,346.12	2,070.12	17,493.72	15,402.00
Salaries-Office Manager	1,636.20	1,578.24	12,240.00	11,836.80
Salaries-EMT/Paramedic	123,004.87	118,491.56	909,170.93	869,513.39
Salaries - Other	0.00	930.00	0.00	930.00
Payroll OT-Ambulance	3,780.91	3,542.39	33,351.81	28,724.97
Payroll OT - Deputy Chiefs	133.78	0.00	167.22	0.00
General Exp Transfer	0.00	0.00	1.22	6,158.24
Laerdal Medical Corp	0.00	0.00	0.00	4,793.32
Emergency Services Supply	0.00	0.00	0.00	11,115.00
PR Taxes - FICA/ Medicare	11,812.46	11,127.07	83,274.37	79,110.30
Missouri Lawyers Media	0.00	0.00	0.00	37.80
Ambulance Exp Transfer	586.41	327.96	2,917.35	4,810.64
Audit Adj-Year End	0.00	0.00	(48.57)	(382.11)
Ambulance Exp Transfer	1,886.47	988.28	10,207.19	10,042.78
Audit Adj-Year End	0.00	0.00	(390.77)	(562.28)
Simmons Bank	(152.40)	89.25	284.50	603.50
Ambulance Exp Transfer	0.00	0.00	0.00	146.10
Ambulance Transfer	48.00	77.70	2,556.69	2,804.95
Ambulance Exp Transfer	13,330.46	1,141.06	116,465.61	86,587.56
Ambulance Exp Transfer	44,070.78	41,484.07	334,125.90	297,654.36
Rognan & Associates	525.00	525.00	3,675.00	3,675.00
ProClaims	0.00	566.58	0.00	13,575.42
Spector, Wolfe, McLaughlin	447.90	465.00	5,972.54	3,324.75
Darla Sansoucie	0.00	225.00	684.00	591.00
Paylocity	191.83	171.67	1,475.43	1,362.96
ArchImages	0.00	0.00	0.00	8,791.87
Lockton	0.00	0.00	3,000.00	3,000.00
Aon Consulting	0.00	2,878.26	1,665.99	5,479.59
EMS/Mc	264.96	1,599.50	6,696.01	8,226.85
Fick, Eggemeyer & Williamson	0.00	0.00	2,610.00	2,550.00
EMS/MC C/C Fees	3,014.47	1,473.96	17,076.09	3,071.82
MODSS - GEMT	0.00	0.00	51,515.72	0.00
Audit Adj-Year End	0.00	0.00	(2,290.28)	(5,357.78)
Ambulance Transfer	1,262.30	951.54	7,284.70	6,725.65

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Audit Adj-Year End	0.00	0.00	(899.94)	(105.00)
Physio-Control	0.00	157.00	6,065.40	7,501.14
Stryker	4,325.40	0.00	4,325.40	374.41
Airgas	232.91	438.15	2,566.88	2,297.17
SSM Health	894.74	0.00	5,061.89	3,735.18
Boundtree	5,795.14	2,926.02	24,918.64	21,759.53
St. Clare Hospital	0.00	0.00	7,296.50	2,131.28
Commerce Bank-VISA	0.00	0.00	423.09	1,180.96
EMSAR	0.00	0.00	0.00	732.50
Banner Fire Equipment	862.12	0.00	862.12	0.00
Arrow International	0.00	0.00	209.50	158.85
Graphics Factory	0.00	0.00	0.00	195.00
Laerdal Medical Corp	0.00	0.00	0.00	380.88
Grainger	0.00	0.00	183.56	0.00
Ambulance Transfer	(150.07)	108.60	11,364.82	264.99
Audit Adj-Year End	0.00	0.00	(5,602.41)	(1,587.58)
K&K Car Repair	150.00	0.00	3,613.43	2,466.12
Kelly's Auto Parts	0.00	0.00	462.94	667.88
Purcell Tire	0.00	0.00	1,263.03	1,166.65
CIT Trucks	0.00	0.00	0.00	718.16
Sunset Auto	0.00	0.00	0.00	224.56
Wal-Mart	0.00	0.00	0.00	286.03
Interstate Billing Service	0.00	0.00	0.00	2,721.30
Commerce Bank - VISA	585.63	0.00	585.63	12.25
Dave Sinclair Ford	0.00	0.00	13,806.42	0.00
Jim Butler	0.00	0.00	0.00	16.12
Emergency Services Supply	0.00	0.00	489.31	0.00
MO River Auto Parts	0.00	0.00	479.97	0.00
Ambulance Expl Transfer	166.76	212.89	6,071.33	1,056.67
Audit Adj-Year End	0.00	0.00	0.00	(2,698.40)
Ambulance Exp Transfer	50.10	0.00	407.32	265.20
Reliance Bank	0.00	135.47	0.00	957.34
Ambulance Exp Transfer	0.00	103.50	469.42	832.50
CLIA Laboratory	0.00	0.00	180.00	0.00
Commerce Bank - VISA	0.00	0.00	0.00	375.28
John Medlock	0.00	0.00	23.50	0.00
Pfizinger Graphics	0.00	0.00	110.00	0.00
Ambulance Transfer	254.10	346.27	1,082.53	1,263.15
Audit Adj - Year End	0.00	0.00	(235.44)	(83.20)
Commerce Bank-VISA	1,948.11	0.00	8,579.90	1,693.39
SSM St. Mary's	0.00	0.00	16.50	0.00
American College of Emergency	0.00	0.00	2,117.00	0.00
Premier Entertainment	0.00	0.00	350.00	330.00
SSM Health	31.20	0.00	31.20	260.00
Lowes	0.00	0.00	67.93	0.00
Bill Mahler	0.00	0.00	196.30	0.00
Wal-Mart	0.00	0.00	0.00	202.97
ASHI	0.00	0.00	0.00	20.00
St. Francis County Ambulance D	0.00	675.00	0.00	675.00
Anna Brown	120.00	0.00	400.00	0.00
Caleb Herrell	0.00	0.00	140.00	0.00
Jason Lampe	0.00	0.00	160.00	0.00
Dan Sutton	0.00	0.00	240.00	0.00
Stephanie Spaniol	0.00	0.00	240.00	0.00
Adam Magrecki	0.00	0.00	320.00	0.00
ET&C Group	0.00	0.00	1,750.00	0.00
Chris McCarthy	0.00	0.00	105.74	0.00
Mercy Hospital South	0.00	0.00	700.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Rob Miller	0.00	0.00	24.68	0.00
Sonia Palmisano	0.00	0.00	120.00	0.00
Vinyl Images	0.00	0.00	813.44	0.00
Angie Kanyuck-Hayes	480.00	0.00	480.00	0.00
Ambulance Exp Transfer	93.60	57.20	5,448.79	6,283.53
Audit Adj-Year End	0.00	0.00	(1,608.24)	(205.50)
Ambulance Exp Transfer	8,273.90	111.14	14,075.94	20,737.56
Uniforms - Payroll	7,617.93	6,817.50	14,744.36	6,817.50
Audit Adj - Year End	0.00	0.00	(350.65)	0.00
Ambulance Transfer	529.47	48.93	2,973.31	2,781.53
Audit Adj-Year End	0.00	0.00	(262.30)	(11.42)
Ambulance Exp Transfer	2,052.01	1,787.34	8,981.34	9,589.61
Total Expenditures	262,351.03	220,206.23	1,894,891.20	1,705,962.87
Excess Revenues over (under) Expenditu	\$ (168,956.89)	\$ (167,660.67)	\$ 644,628.16	\$ 614,499.99

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,686.96	3.95	\$ 1,907,600.89	75.12
Ambulance Service Charge	(83,930.40)	(89.87)	(593,068.40)	(23.35)
Interest Income	5,776.78	6.19	38,850.07	1.53
Total Revenues	93,394.14	100.00	2,539,519.36	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,394.14	100.00	2,539,519.36	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(0.03)	0.00
Directors Fees	930.00	1.00	930.00	0.04
Salaries-Fire Chief	2,976.92	3.19	22,326.91	0.88
Salaries-Deputy Chiefs	15,940.54	17.07	104,011.87	4.10
Salaries-Admin Assistants	2,346.12	2.51	17,493.72	0.69
Salaries-Office Manager	1,636.20	1.75	12,240.00	0.48
Salaries-EMT/Paramedic	123,004.87	131.71	909,170.93	35.80
Total - Salaries	146,834.65	157.22	1,066,173.40	41.98
Salaries OT	3,914.69	4.19	33,519.03	1.32
Total - OT Salaries	3,914.69	4.19	33,519.03	1.32
General Exp Transfer	0.00	0.00	1.22	0.00
Total - Election Expenses	0.00	0.00	1.22	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	11,812.46	12.65	83,274.37	3.28
Total - Payroll Taxes	11,812.46	12.65	83,274.37	3.28
Ambulance Exp Transfer	586.41	0.63	2,917.35	0.11
Audit Adj-Year End	0.00	0.00	(48.57)	0.00
Total - Office Supplies	586.41	0.63	2,868.78	0.11
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,886.47	2.02	10,207.19	0.40
Audit Adj-Year End	0.00	0.00	(390.77)	(0.02)
Total - Gas & Oil/ Fuel	1,886.47	2.02	9,816.42	0.39
Bank Charges	(152.40)	(0.16)	284.50	0.01
Total - Bank Charges	(152.40)	(0.16)	284.50	0.01
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	48.00	0.05	2,556.69	0.10
Total - Dues & Subscriptions	48.00	0.05	2,556.69	0.10
Ambulance Exp Transfer	13,330.46	14.27	116,465.61	4.59
Total - Insurance/ General	13,330.46	14.27	116,465.61	4.59
Ambulance Exp Transfer	44,070.78	47.19	334,125.90	13.16
Total - Insurance/ Employee	44,070.78	47.19	334,125.90	13.16

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

	Current Month		Year to Date	
Rognan & Associates	525.00	0.56	3,675.00	0.14
Spector, Wolfe, McLaughlin	447.90	0.48	5,972.54	0.24
Darla Sansoucie	0.00	0.00	684.00	0.03
Paylocity	191.83	0.21	1,475.43	0.06
Lockton	0.00	0.00	3,000.00	0.12
Aon Consulting	0.00	0.00	1,665.99	0.07
EMS/Mc	264.96	0.28	6,696.01	0.26
Fick, Eggemeyer & Williamson	0.00	0.00	2,610.00	0.10
EMS/MC C/C Fees	3,014.47	3.23	17,076.09	0.67
MODSS - GEMT	0.00	0.00	51,515.72	2.03
Audit Adj-Year End	0.00	0.00	(2,290.28)	(0.09)
Total - Professional Fees	4,444.16	4.76	92,080.50	3.63
Ambulance Transfer	1,262.30	1.35	7,284.70	0.29
Audit Adj-Year End	0.00	0.00	(899.94)	(0.04)
Total - Building Maintenance	1,262.30	1.35	6,384.76	0.25
Physio-Control	0.00	0.00	6,065.40	0.24
Stryker	4,325.40	4.63	4,325.40	0.17
Airgas	232.91	0.25	2,566.88	0.10
SSM Health	894.74	0.96	5,061.89	0.20
Boundtree	5,795.14	6.21	24,918.64	0.98
St. Clare Hospital	0.00	0.00	7,296.50	0.29
Commerce Bank-VISA	0.00	0.00	423.09	0.02
Banner Fire Equipment	862.12	0.92	862.12	0.03
Arrow International	0.00	0.00	209.50	0.01
Grainger	0.00	0.00	183.56	0.01
Ambulance Transfer	(150.07)	(0.16)	11,364.82	0.45
Audit Adj-Year End	0.00	0.00	(5,602.41)	(0.22)
Total - Equipment Maintenance	11,960.24	12.81	57,675.39	2.27
K&K Car Repair	150.00	0.16	3,613.43	0.14
Kelly's Auto Parts	0.00	0.00	462.94	0.02
Purcell Tire	0.00	0.00	1,263.03	0.05
Commerce Bank - VISA	585.63	0.63	585.63	0.02
Dave Sinclair Ford	0.00	0.00	13,806.42	0.54
Emergency Services Supply	0.00	0.00	489.31	0.02
MO River Auto Parts	0.00	0.00	479.97	0.02
Ambulance Expl Transfer	166.76	0.18	6,071.33	0.24
Total - Vehicle Maintenance	902.39	0.97	26,772.06	1.05
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	50.10	0.05	407.32	0.02
Total - Worker's Comp Claims	50.10	0.05	407.32	0.02
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	469.42	0.02
Total - Doctors Fees	0.00	0.00	469.42	0.02
Total - Rental Repair	0.00	0.00	0.00	0.00
CLIA Laboratory	0.00	0.00	180.00	0.01
John Medlock	0.00	0.00	23.50	0.00
Pfzinger Graphics	0.00	0.00	110.00	0.00
Ambulance Transfer	254.10	0.27	1,082.53	0.04

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

	Current Month		Year to Date	
Audit Adj - Year End	0.00	0.00	(235.44)	(0.01)
Total - Misc Expenses	254.10	0.27	1,160.59	0.05
Commerce Bank-VISA	1,948.11	2.09	8,579.90	0.34
SSM St. Mary's	0.00	0.00	16.50	0.00
American College of Emergency	0.00	0.00	2,117.00	0.08
Premier Entertainment	0.00	0.00	350.00	0.01
SSM Health	31.20	0.03	31.20	0.00
Lowes	0.00	0.00	67.93	0.00
Bill Mahler	0.00	0.00	196.30	0.01
Anna Brown	120.00	0.13	400.00	0.02
Caleb Herrell	0.00	0.00	140.00	0.01
Jason Lampe	0.00	0.00	160.00	0.01
Dan Sutton	0.00	0.00	240.00	0.01
Stephanie Spaniol	0.00	0.00	240.00	0.01
Adam Magrecki	0.00	0.00	320.00	0.01
ET&C Group	0.00	0.00	1,750.00	0.07
Chris McCarthy	0.00	0.00	105.74	0.00
Mercy Hospital South	0.00	0.00	700.00	0.03
Rob Miller	0.00	0.00	24.68	0.00
Sonia Palmisano	0.00	0.00	120.00	0.00
Vinyl Images	0.00	0.00	813.44	0.03
Angie Kanyuck-Hayes	480.00	0.51	480.00	0.02
Ambulance Exp Transfer	93.60	0.10	5,448.79	0.21
Audit Adj-Year End	0.00	0.00	(1,608.24)	(0.06)
Total - Training & Education	2,672.91	2.86	20,693.24	0.81
Ambulance Exp Transfer	8,273.90	8.86	14,075.94	0.55
Uniforms - Payroll	7,617.93	8.16	14,744.36	0.58
Audit Adj - Year End	0.00	0.00	(350.65)	(0.01)
Total - Uniforms	15,891.83	17.02	28,469.65	1.12
Ambulance Transfer	529.47	0.57	2,973.31	0.12
Audit Adj-Year End	0.00	0.00	(262.30)	(0.01)
Total - Supplies/ Cleaning & Maintenan	529.47	0.57	2,711.01	0.11
Ambulance Exp Transfer	2,052.01	2.20	8,981.34	0.35
Total - Utilities	2,052.01	2.20	8,981.34	0.35
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	262,351.03	280.91	1,894,891.20	74.62
Excess Revenue over (under) Expenditur	\$ (168,956.89)	(180.91)	\$ 644,628.16	25.38

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 3,686.96	0.00	\$ 1,907,600.89	1,890,087.36
Ambulance Service Charge	(83,930.40)	(47,516.79)	(593,068.40)	(413,210.40)
Interest Income	5,776.78	5,028.77	38,850.07	17,165.10
Total Revenues	93,394.14	52,545.56	2,539,519.36	2,320,462.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,394.14	52,545.56	2,539,519.36	2,320,462.86
Expenditures				
Salaries-Paramedics	0.00	0.00	(0.03)	0.00
Directors Fees	930.00	0.00	930.00	0.00
Salaries-Fire Chief	2,976.92	2,836.80	22,326.91	21,276.00
Salaries-Deputy Chiefs	15,940.54	12,740.21	104,011.87	101,901.33
Salaries-Admin Assistants	2,346.12	2,070.12	17,493.72	15,402.00
Salaries-Office Manager	1,636.20	1,578.24	12,240.00	11,836.80
Salaries-EMT/Paramedic	123,004.87	118,491.56	909,170.93	869,513.39
Salaries - Other	0.00	930.00	0.00	930.00
Total - Salaries	146,834.65	138,646.93	1,066,173.40	1,020,859.52
Salaries OT	3,914.69	3,542.39	33,519.03	28,724.97
Total - OT Salaries	3,914.69	3,542.39	33,519.03	28,724.97
General Exp Transfer	0.00	0.00	1.22	6,158.24
Total - Election Expenses	0.00	0.00	1.22	6,158.24
Laerdal Medical Corp	0.00	0.00	0.00	4,793.32
Emergency Services Supply	0.00	0.00	0.00	11,115.00
Total - Depreciated Assets	0.00	0.00	0.00	15,908.32
PR Taxes - FICA/ Medicare	11,812.46	11,127.07	83,274.37	79,110.30
Total - Payroll Taxes	11,812.46	11,127.07	83,274.37	79,110.30
Missouri Lawyers Media	0.00	0.00	0.00	37.80
Ambulance Exp Transfer	586.41	327.96	2,917.35	4,810.64
Audit Adj-Year End	0.00	0.00	(48.57)	(382.11)
Total - Office Supplies	586.41	327.96	2,868.78	4,466.33
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,886.47	988.28	10,207.19	10,042.78
Audit Adj-Year End	0.00	0.00	(390.77)	(562.28)
Total - Gas & Oil/ Fuel	1,886.47	988.28	9,816.42	9,480.50
Bank Charges	(152.40)	89.25	284.50	603.50
Total - Bank Charges	(152.40)	89.25	284.50	603.50
Ambulance Exp Transfer	0.00	0.00	0.00	146.10
Total - Equipment Purchases	0.00	0.00	0.00	146.10
Ambulance Transfer	48.00	77.70	2,556.69	2,804.95
Total - Dues & Subscriptions	48.00	77.70	2,556.69	2,804.95

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ambulance Exp Transfer	13,330.46	1,141.06	116,465.61	86,587.56
Total - Insurance/ General	13,330.46	1,141.06	116,465.61	86,587.56
Ambulance Exp Transfer	44,070.78	41,484.07	334,125.90	297,654.36
Total - Insurance/ Employee	44,070.78	41,484.07	334,125.90	297,654.36
Rognan & Associates	525.00	525.00	3,675.00	3,675.00
ProClaims	0.00	566.58	0.00	13,575.42
Spector, Wolfe, McLaughlin	447.90	465.00	5,972.54	3,324.75
Darla Sansoucie	0.00	225.00	684.00	591.00
Paylocity	191.83	171.67	1,475.43	1,362.96
ArchImages	0.00	0.00	0.00	8,791.87
Lockton	0.00	0.00	3,000.00	3,000.00
Aon Consulting	0.00	2,878.26	1,665.99	5,479.59
EMS/Mc	264.96	1,599.50	6,696.01	8,226.85
Fick, Eggemeyer & Williamson	0.00	0.00	2,610.00	2,550.00
EMS/MC C/C Fees	3,014.47	1,473.96	17,076.09	3,071.82
MODSS - GEMT	0.00	0.00	51,515.72	0.00
Audit Adj-Year End	0.00	0.00	(2,290.28)	(5,357.78)
Total - Professional Fees	4,444.16	7,904.97	92,080.50	48,291.48
Ambulance Transfer	1,262.30	951.54	7,284.70	6,725.65
Audit Adj-Year End	0.00	0.00	(899.94)	(105.00)
Total - Building Maintenance	1,262.30	951.54	6,384.76	6,620.65
Physio-Control	0.00	157.00	6,065.40	7,501.14
Stryker	4,325.40	0.00	4,325.40	374.41
Airgas	232.91	438.15	2,566.88	2,297.17
SSM Health	894.74	0.00	5,061.89	3,735.18
Boundtree	5,795.14	2,926.02	24,918.64	21,759.53
St. Clare Hospital	0.00	0.00	7,296.50	2,131.28
Commerce Bank-VISA	0.00	0.00	423.09	1,180.96
EMSAR	0.00	0.00	0.00	732.50
Banner Fire Equipment	862.12	0.00	862.12	0.00
Arrow International	0.00	0.00	209.50	158.85
Graphics Factory	0.00	0.00	0.00	195.00
Laerdal Medical Corp	0.00	0.00	0.00	380.88
Grainger	0.00	0.00	183.56	0.00
Ambulance Transfer	(150.07)	108.60	11,364.82	264.99
Audit Adj-Year End	0.00	0.00	(5,602.41)	(1,587.58)
Total - Equipment Maintenance	11,960.24	3,629.77	57,675.39	39,124.31
K&K Car Repair	150.00	0.00	3,613.43	2,466.12
Kelly's Auto Parts	0.00	0.00	462.94	667.88
Purcell Tire	0.00	0.00	1,263.03	1,166.65
CIT Trucks	0.00	0.00	0.00	718.16
Sunset Auto	0.00	0.00	0.00	224.56
Wal-Mart	0.00	0.00	0.00	286.03
Interstate Billing Service	0.00	0.00	0.00	2,721.30
Commerce Bank - VISA	585.63	0.00	585.63	12.25
Dave Sinclair Ford	0.00	0.00	13,806.42	0.00
Jim Butler	0.00	0.00	0.00	16.12
Emergency Services Supply	0.00	0.00	489.31	0.00
MO River Auto Parts	0.00	0.00	479.97	0.00
Ambulance Expl Transfer	166.76	212.89	6,071.33	1,056.67
Audit Adj-Year End	0.00	0.00	0.00	(2,698.40)
Total - Vehicle Maintenance	902.39	212.89	26,772.06	6,637.34

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	50.10	0.00	407.32	265.20
Total - Worker's Comp Claims	50.10	0.00	407.32	265.20
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Reliance Bank	0.00	135.47	0.00	957.34
Total - Mortgage Payments	0.00	135.47	0.00	957.34
Ambulance Exp Transfer	0.00	103.50	469.42	832.50
Total - Doctors Fees	0.00	103.50	469.42	832.50
Total - Rental Repair	0.00	0.00	0.00	0.00
CLIA Laboratory	0.00	0.00	180.00	0.00
Commerce Bank - VISA	0.00	0.00	0.00	375.28
John Medlock	0.00	0.00	23.50	0.00
Pfzinger Graphics	0.00	0.00	110.00	0.00
Ambulance Transfer	254.10	346.27	1,082.53	1,263.15
Audit Adj - Year End	0.00	0.00	(235.44)	(83.20)
Total - Misc Expenses	254.10	346.27	1,160.59	1,555.23
Commerce Bank-VISA	1,948.11	0.00	8,579.90	1,693.39
SSM St. Mary's	0.00	0.00	16.50	0.00
American College of Emergency	0.00	0.00	2,117.00	0.00
Premier Entertainment	0.00	0.00	350.00	330.00
SSM Health	31.20	0.00	31.20	260.00
Lowes	0.00	0.00	67.93	0.00
Bill Mahler	0.00	0.00	196.30	0.00
Wal-Mart	0.00	0.00	0.00	202.97
ASHI	0.00	0.00	0.00	20.00
St. Francis County Ambulance D	0.00	675.00	0.00	675.00
Anna Brown	120.00	0.00	400.00	0.00
Caleb Herrell	0.00	0.00	140.00	0.00
Jason Lampe	0.00	0.00	160.00	0.00
Dan Sutton	0.00	0.00	240.00	0.00
Stephanie Spaniol	0.00	0.00	240.00	0.00
Adam Magrecki	0.00	0.00	320.00	0.00
ET&C Group	0.00	0.00	1,750.00	0.00
Chris McCarthy	0.00	0.00	105.74	0.00
Mercy Hospital South	0.00	0.00	700.00	0.00
Rob Miller	0.00	0.00	24.68	0.00
Sonia Palmisano	0.00	0.00	120.00	0.00
Vinyl Images	0.00	0.00	813.44	0.00
Angie Kanyuck-Hayes	480.00	0.00	480.00	0.00
Ambulance Exp Transfer	93.60	57.20	5,448.79	6,283.53
Audit Adj-Year End	0.00	0.00	(1,608.24)	(205.50)
Total - Training & Education	2,672.91	732.20	20,693.24	9,259.39
Ambulance Exp Transfer	8,273.90	111.14	14,075.94	20,737.56
Uniforms - Payroll	7,617.93	6,817.50	14,744.36	6,817.50
Audit Adj - Year End	0.00	0.00	(350.65)	0.00
Total - Uniforms	15,891.83	6,928.64	28,469.65	27,555.06
Ambulance Transfer	529.47	48.93	2,973.31	2,781.53
Audit Adj-Year End	0.00	0.00	(262.30)	(11.42)
Total - Supplies/ Cleaning & Maintenance	529.47	48.93	2,711.01	2,770.11

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ambulance Exp Transfer	2,052.01	1,787.34	8,981.34	9,589.61
Total - Utilities	2,052.01	1,787.34	8,981.34	9,589.61
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	262,351.03	220,206.23	1,894,891.20	1,705,962.87
Excess Revenue over (under) Expenditur \$	(168,956.89)	(167,660.67) \$	644,628.16	614,499.99

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

ASSETS

Current Assets		
Simmons Bank	\$	425,530.56
Investments		211,824.87
Taxes Receivable - Current		315,343.00
Total Current Assets		952,698.43
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>952,698.43</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	96,238.00
Total Deferred Inflows of Resources		96,238.00
Total Liabilities		96,238.00
Fund Balance		
Fund Balance - Restricted		942,722.05
Excess Revenue over (under) Ex		(86,261.62)
Total Fund Balance		856,460.43
Total Liab., Def. Inflows & Fund Balance	\$	<u>952,698.43</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 616.91	24.12	\$ 319,755.61	97.89
Interest Income	1,941.00	75.88	6,891.03	2.11
Total Revenues	<u>2,557.91</u>	<u>100.00</u>	<u>326,646.64</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>2,557.91</u>	<u>100.00</u>	<u>326,646.64</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	355,510.24	108.84
Bank Charges	(50.04)	(1.96)	(50.04)	(0.02)
Telephone Expenses	1,656.95	64.78	11,205.08	3.43
Communication Expense	24,371.95	952.81	46,242.98	14.16
Total Expenditures	<u>25,978.86</u>	<u>1,015.63</u>	<u>412,908.26</u>	<u>126.41</u>
Excess Revenue over (under) Expenditur	\$ <u>(23,420.95)</u>	<u>(915.63)</u>	\$ <u>(86,261.62)</u>	<u>(26.41)</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 616.91	24.12	\$ 319,755.61	97.89
Investment Interest	1,175.00	45.94	1,175.00	0.36
Simmons Bank Interest	766.00	29.95	6,269.73	1.92
Interest Income - Accrual	0.00	0.00	(553.70)	(0.17)
Total Revenues	2,557.91	100.00	326,646.64	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,557.91	100.00	326,646.64	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	355,510.24	108.84
Reliance Bank	(50.04)	(1.96)	(50.04)	(0.02)
Charter Communications	1,057.97	41.36	7,383.43	2.26
AT&T	708.98	27.72	5,417.35	1.66
TSI Global Companies	0.00	0.00	1,004.84	0.31
Telephone Reimbursements	(110.00)	(4.30)	(1,076.00)	(0.33)
Audit Adj - Year End	0.00	0.00	(1,524.54)	(0.47)
Charter Communications	1,898.00	74.20	6,643.00	2.03
Commerce Bank-VISA	190.24	7.44	1,823.38	0.56
Vinyl Images	526.00	20.56	526.00	0.16
Miken Technologies	3,816.83	149.22	14,755.83	4.52
CCE-911	1,416.00	55.36	1,416.00	0.43
AT&T	494.88	19.35	3,832.60	1.17
Conference Technologies	15,760.00	616.13	15,760.00	4.82
Wireless USA	0.00	0.00	366.45	-0.11
Public Safety Upfitters	270.00	10.56	1,665.00	0.51
BRDA Electric	0.00	0.00	398.00	0.12
Audit Adj - Year End	0.00	0.00	(943.28)	(0.29)
Total Expenditures	25,978.86	1,015.63	412,908.26	126.41
Excess Revenue over (under) Expenditur	\$ (23,420.95)	(915.63)	\$ (86,261.62)	(26.41)

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

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues		\$ 616.91	\$ 0.00	\$ 319,755.61	\$ 314,859.30
Interest Income		1,941.00	1,524.87	6,891.03	3,600.56
Total Revenues		<u>2,557.91</u>	<u>1,524.87</u>	<u>326,646.64</u>	<u>318,459.86</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>2,557.91</u>	<u>1,524.87</u>	<u>326,646.64</u>	<u>318,459.86</u>
Expenditures					
Dispatching Services		0.00	0.00	355,510.24	357,543.02
Telephone Expenses		1,656.95	2,098.86	11,205.08	10,695.29
Communication Expense		24,371.95	2,980.36	46,242.98	44,842.11
Bank Charges		(50.04)	0.00	(50.04)	0.00
Total Expenditures		<u>25,978.86</u>	<u>5,079.22</u>	<u>412,908.26</u>	<u>413,080.42</u>
Excess Revenue over (under) Expenditur	\$	<u>(23,420.95)</u>	<u>(3,554.35)</u>	<u>(86,261.62)</u>	<u>(94,620.56)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 616.91	\$ 0.00	\$ 319,755.61	\$ 314,859.30
Investment Interest	1,175.00	0.00	1,175.00	2,472.73
Simmons Bank Interest	766.00	819.20	6,269.73	1,932.30
Interest Income - Accrual	0.00	705.67	(553.70)	(804.47)
Total Revenues	2,557.91	1,524.87	326,646.64	318,459.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,557.91	1,524.87	326,646.64	318,459.86
Expenditures				
Central County Emergency 911	0.00	0.00	355,510.24	357,543.02
Reliance Bank	(50.04)	0.00	(50.04)	0.00
Charter Communications	1,057.97	1,057.79	7,383.43	6,580.82
Verizon	0.00	0.00	0.00	(365.35)
AT&T	708.98	1,154.07	5,417.35	4,539.82
TSI Global Companies	0.00	0.00	1,004.84	1,039.00
Telephone Reimbursements	(110.00)	(113.00)	(1,076.00)	(1,099.00)
Audit Adj - Year End	0.00	0.00	(1,524.54)	0.00
Charter Communications	1,898.00	949.00	6,643.00	7,906.57
Pfizering Graphics	0.00	0.00	0.00	820.00
Verizon	0.00	0.00	0.00	(206.49)
First Watch	0.00	0.00	0.00	575.50
Commerce Bank-VISA	190.24	69.69	1,823.38	1,502.23
Vinyl Images	526.00	0.00	526.00	0.00
Miken Technologies	3,816.83	1,736.67	14,755.83	13,239.68
CCE-911	1,416.00	0.00	1,416.00	2,035.70
CTI Conference Technologies	0.00	0.00	0.00	15,760.00
Sikich	0.00	0.00	0.00	1,181.44
Warner Communications	0.00	0.00	0.00	476.00
Ed Roehr Safety Products	0.00	0.00	0.00	322.40
AT&T	494.88	0.00	3,832.60	950.10
Kimberly Smith	0.00	0.00	0.00	53.98
Conference Technologies	15,760.00	225.00	15,760.00	225.00
Wireless USA	0.00	0.00	366.45	0.00
Public Safety Upfitters	270.00	0.00	1,665.00	0.00
BRDA Electric	0.00	0.00	398.00	0.00
Audit Adj - Year End	0.00	0.00	(943.28)	0.00
Total Expenditures	25,978.86	5,079.22	412,908.26	413,080.42
Excess Revenues over (under) Expenditu	\$ (23,420.95)	\$ (3,554.35)	\$ (86,261.62)	\$ (94,620.56)

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

ASSETS

Current Assets		
Simmons Bank - 2944	\$	2,693.21
Investments		28,740,601.36
Investments-Emp 457 Plan		6,015,348.11
Taxes Receivable - Current		626,685.00
Total Current Assets		35,385,327.68
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>35,385,327.68</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,015,348.11
Total Current Liabilities		6,015,348.11
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		191,255.00
Total Deferred Inflows of Resources		191,255.00
Total Liabilities		6,206,603.11
Fund Balance		
Held in Trust for Emp Retire		29,538,521.29
Excess Revenue over (under) Ex		(359,796.72)
Total Fund Balance		29,178,724.57
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>35,385,327.68</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,227.54	98.67	\$ 633,937.72	55.77
Interest Income	16.60	1.33	2,812.50	0.25
Overhead Transfer	0.00	0.00	500,000.00	43.99
Total Revenues	<u>1,244.14</u>	<u>100.00</u>	<u>1,136,750.22</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>1,244.14</u>	<u>100.00</u>	<u>1,136,750.22</u>	<u>100.00</u>
Expenditures				
Benefit Payments	<u>196,200.00</u>	<u>15,769.93</u>	<u>1,496,546.94</u>	<u>131.65</u>
Total Expenditures	<u>196,200.00</u>	<u>15,769.93</u>	<u>1,496,546.94</u>	<u>131.65</u>
Excess Revenue over (under) Expenditur	\$ <u>(194,955.86)</u>	<u>(15,669.9)</u>	\$ <u>(359,796.72)</u>	<u>(31.65)</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 1,227.54	98.67	\$ 633,937.72	55.77
Simmons Bank Interest	16.60	1.33	2,812.50	0.25
Overhead Transfer	0.00	0.00	500,000.00	43.99
Total Revenues	<u>1,244.14</u>	<u>100.00</u>	<u>1,136,750.22</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>1,244.14</u>	<u>100.00</u>	<u>1,136,750.22</u>	<u>100.00</u>
Expenditures				
Voya	<u>196,200.00</u>	<u>15,769.93</u>	<u>1,496,546.94</u>	<u>131.65</u>
Total Expenditures	<u>196,200.00</u>	<u>15,769.93</u>	<u>1,496,546.94</u>	<u>131.65</u>
Excess Revenue over (under) Expenditur	\$ <u>(194,955.86)</u>	<u>(15,669.9)</u>	\$ <u>(359,796.72)</u>	<u>(31.65)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,227.54	\$ 0.00	\$ 633,937.72	\$ 631,581.67
Interest Income	16.60	7.05	2,812.50	33.06
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Revenues	<u>1,244.14</u>	<u>7.05</u>	<u>1,136,750.22</u>	<u>1,131,614.73</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>1,244.14</u>	<u>7.05</u>	<u>1,136,750.22</u>	<u>1,131,614.73</u>
Expenditures				
Benefit Payments	<u>196,200.00</u>	<u>0.00</u>	<u>1,496,546.94</u>	<u>1,443,376.59</u>
Total Expenditures	<u>196,200.00</u>	<u>0.00</u>	<u>1,496,546.94</u>	<u>1,443,376.59</u>
Excess Revenue over (under) Expenditur	\$ <u>(194,955.86)</u>	\$ <u>7.05</u>	\$ <u>(359,796.72)</u>	\$ <u>(311,761.86)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 1,227.54	\$ 0.00	\$ 633,937.72	\$ 631,581.67
Simmons Bank Interest	16.60	7.05	2,812.50	33.06
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Revenues	<u>1,244.14</u>	<u>7.05</u>	<u>1,136,750.22</u>	<u>1,131,614.73</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>1,244.14</u>	<u>7.05</u>	<u>1,136,750.22</u>	<u>1,131,614.73</u>
Expenditures				
Voya	<u>196,200.00</u>	<u>0.00</u>	<u>1,496,546.94</u>	<u>1,443,376.59</u>
Total Expenditures	<u>196,200.00</u>	<u>0.00</u>	<u>1,496,546.94</u>	<u>1,443,376.59</u>
Excess Revenues over (under) Expenditu	\$ <u>(194,955.86)</u>	\$ <u>7.05</u>	\$ <u>(359,796.72)</u>	\$ <u>(311,761.86)</u>

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
July 31, 2019

ASSETS

Current Assets		
Simmons Bank	\$	<u>100.54</u>
Total Current Assets		100.54
Property and Equipment		<u> </u>
Total Property and Equipment		0.00
Other Assets		<u> </u>
Total Other Assets		0.00
Total Assets	\$	<u><u>100.54</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Due To General Fund	\$	<u>100.00</u>
Total Current Liabilities		100.00
Deferred Inflows of Resources		<u> </u>
Total Deferred Inflows of Resources		0.00
Total Liabilities		100.00
Fund Balance		
Excess Revenue over (under) Ex		<u>0.54</u>
Total Fund Balance		0.54
Total Liab, Def Infls & Fund Balance	\$	<u><u>100.54</u></u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Seven Months Ending July 31, 2019

	Current Month		Year to Date	
Revenues				
Simmons Bank	\$ 0.19	100.00	\$ 0.54	100.00
Total Revenues	0.19	100.00	0.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.19	100.00	0.54	100.00
Expenditures				
Total Expenditures	0.00	0.00	0.00	0.00
Excess of Revenue over (under) Expend	\$ 0.19	100.00	\$ 0.54	100.00

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

Page: 1

ASSETS

Current Assets		
Reliance Bank - 0798	\$	<u>18,417,647.36</u>
Total Current Assets		18,417,647.36
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>18,417,647.36</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		<u>0.00</u>
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		<u>0.00</u>
Fund Balance		
Fund Balance - Restricted	\$	(816,959.32)
Excess Revenue over (under) Ex		<u>19,234,606.68</u>
Total Fund Balance		<u>18,417,647.36</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>18,417,647.36</u></u>

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

	Current Month		Year to Date	
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 21,235,838.04	99.16
Simmons Bank Interest	36,393.25	100.00	179,269.88	0.84
Total Revenues	36,393.25	100.00	21,415,107.92	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	36,393.25	100.00	21,415,107.92	100.00
Expenditures				
Bld Construction House2	75,112.70	206.39	175,656.40	0.82
Bldg Construction House 3	67,499.43	185.47	211,439.64	0.99
Lease Expenses	0.00	0.00	706,228.82	3.30
Firefighting & Rescue Equip	0.00	0.00	85,319.96	0.40
Vehicles	74,464.00	204.61	117,631.00	0.55
Vehicles-Apparatus	548,730.00	1,507.78	771,803.00	3.60
Bond Issuance Fees	0.00	0.00	99,527.90	0.46
Communications	10,340.54	28.41	12,894.52	0.06
Total Expenditures	776,146.67	2,132.67	2,180,501.24	10.18
Excess Revenue over (under) Expenditur	\$ (739,753.42)	(2,032.67)	\$ 19,234,606.68	89.82

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

	Current Month		Year to Date	
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 21,235,838.04	99.16
Simmons Bank Interest	36,393.25	100.00	179,269.88	0.84
Total Revenues	36,393.25	100.00	21,415,107.92	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	36,393.25	100.00	21,415,107.92	100.00
Expenditures				
ArchImages	75,112.70	206.39	73,856.40	0.34
St. Louis Title Company	0.00	0.00	100,000.00	0.47
Shannon & Wilson	0.00	0.00	1,800.00	0.01
ArchImages	61,054.43	167.76	203,194.64	0.95
Shannon & Wilson	0.00	0.00	1,800.00	0.01
SCI Engineering	5,900.00	16.21	5,900.00	0.03
Precision Anaylsis Inc.	545.00	1.50	545.00	0.00
Lease Interest	0.00	0.00	23,251.95	0.11
Clayton Holding Lease	0.00	0.00	383,160.24	1.79
Commerce Bank Lease	0.00	0.00	299,816.63	1.40
Sentinel Emergency	0.00	0.00	14,051.96	0.07
MacQueen Emergency	0.00	0.00	71,268.00	0.33
Don Brown Chevrolet	74,464.00	204.61	117,631.00	0.55
American Response Vehicles	0.00	0.00	223,073.00	1.04
Rosenbauer	548,730.00	1,507.78	548,730.00	2.56
Island Tech Services	0.00	0.00	1,380.00	0.01
CCE-911	0.00	0.00	1,173.98	0.01
Public Safety Upfitters	10,340.54	28.41	10,340.54	0.05
Bond Issuance Fees	0.00	0.00	649.00	0.00
Gilmore & Bell	0.00	0.00	43,000.00	0.20
McLiney & Company	0.00	0.00	10,000.00	0.05
S&P Global	0.00	0.00	22,000.00	0.10
Thompson Coburn LLP	0.00	0.00	20,000.00	0.09
UMB	0.00	0.00	300.00	0.00
Stifel Bank	0.00	0.00	2,578.90	0.01
MO State Auditor	0.00	0.00	1,000.00	0.00
Total Expenditures	776,146.67	2,132.67	2,180,501.24	10.18
Excess Revenue over (under) Expenditur	\$ (739,753.42)	(2,032.67)	\$ 19,234,606.68	89.82