

**O'FALLON FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENT ANALYSIS - MONTHLY**

| BUDGET - ALL FUNDS   | BUDGET              |                    |                  |                    | 2019                |
|--|---------------------|--------------------|------------------|--------------------|---------------------|
|  | GENERAL             | PENSION            | DEBT SERV        | CAPITAL PROJECTS   | TOTAL               |
| <b>REVENUES</b>  |                     |                    |                  |                    |                     |
| Tax collections  | \$12,991,739        | \$622,988          | \$734,404        |                    | \$14,349,131        |
| Building and other permits   | 75,000              |                    |                  |                    | 75,000              |
| Interest   | 100,000             | 110                | 2,500            | 5,000              | 107,610             |
| Miscellaneous revenue - including bond proceeds                    | 500                 |                    |                  | 1,900,000          | 1,900,500           |
| Sales proceeds   | 200,000             |                    |                  |                    | 200,000             |
| Grant revenue  | 0                   |                    |                  |                    | 0                   |
| <b>TOTAL REVENUES</b>  | <b>\$13,367,239</b> | <b>\$623,098</b>   | <b>\$736,904</b> | <b>\$1,905,000</b> | <b>\$16,632,241</b> |
| <b>EXPENDITURES</b>  |                     |                    |                  |                    |                     |
| Building repair & maintenance                                      | \$77,400            |                    |                  |                    | \$77,400            |
| Debt service - principal & interest                                |                     |                    | 700,168          |                    | 700,168             |
| Doctors fees - physicals and background checks                     | 41,800              |                    |                  |                    | 41,800              |
| Dues and subscriptions   | 18,275              |                    |                  |                    | 18,275              |
| Equipment repair & maintenance                                     | 46,200              |                    |                  |                    | 46,200              |
| Equipment purchases and replacement                                | 2,500,000           |                    |                  |                    | 2,500,000           |
| Fire prevention  | 55,700              |                    |                  |                    | 55,700              |
| Furniture & fixtures purchased                                     | 100,000             |                    |                  |                    | 100,000             |
| Gasoline and oil   | 55,000              |                    |                  |                    | 55,000              |
| Information Systems  | 39,900              |                    |                  |                    | 39,900              |
| Insurance - employee   | 1,506,800           | 713                |                  |                    | 1,507,513           |
| Insurance - general  | 704,800             |                    |                  |                    | 704,800             |
| Meeting expenses   | 3,000               |                    |                  |                    | 3,000               |
| Miscellaneous  | 39,400              |                    |                  |                    | 39,400              |
| Office supplies  | 18,450              | 223                |                  |                    | 18,673              |
| Payroll taxes  | 511,888             |                    |                  |                    | 511,888             |
| Pension benefits paid  |                     | 1,082,000          |                  |                    | 1,082,000           |
| Professional fees  | 126,800             | 7,625              | 2,700            |                    | 137,125             |
| Salaries   | 6,691,345           |                    |                  |                    | 6,691,345           |
| Supplies - firefighter   | 174,800             |                    |                  |                    | 174,800             |
| Telephone & internet   | 40,000              |                    |                  |                    | 40,000              |
| Training and education   | 103,400             |                    |                  |                    | 103,400             |
| Utilities, including telephone                                     | 63,500              |                    |                  |                    | 63,500              |
| Vehicle maintenance  | 173,400             |                    |                  |                    | 173,400             |
| Volunteer Contribution   | 10,000              |                    |                  |                    | 10,000              |
| <b>TOTAL EXPENDITURES</b>  | <b>\$13,101,858</b> | <b>\$1,090,561</b> | <b>\$702,868</b> | <b>\$0</b>         | <b>\$14,895,287</b> |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$265,381</b>    | <b>(\$467,463)</b> | <b>\$34,036</b>  | <b>\$1,905,000</b> | <b>\$1,736,954</b>  |
| <b>TRANSFER - FROM RETIREE HEALTH RESERVE</b>                      | <b>\$48,000</b>     | <b>(\$48,000)</b>  |                  |                    | <b>\$0</b>          |
| <b>TRANSFER - FROM GENERAL - PENSION TRUST</b>                     | <b>(130,000)</b>    | <b>130,000</b>     |                  |                    | <b>0</b>            |
| <b>TRANSFER - FROM GENERAL - PENSION - 457</b>                     | <b>(500,000)</b>    | <b>500,000</b>     |                  |                    | <b>0</b>            |
| <b>TOTAL TRANSFERS BETWEEN FUNDS</b>                               | <b>(\$582,000)</b>  | <b>\$582,000</b>   |                  |                    | <b>\$0</b>          |
| <b>USE OF DISTRICT RESERVES</b>                                    | <b>\$316,619</b>    | <b>\$0</b>         | <b>\$0</b>       |                    | <b>\$316,619</b>    |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$0</b>          | <b>\$114,537</b>   | <b>\$34,036</b>  | <b>\$1,905,000</b> | <b>\$2,053,573</b>  |

**O'FALLON FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENT ANALYSIS - MONTHLY**

| <b>GENERAL FUND</b>  | <b>ACTUAL<br/>2016</b> | <b>ACTUAL<br/>2016</b> | <b>ACTUAL<br/>2017</b> | <b>ACTUAL<br/>10/31/2018</b> | <b>ACTUAL 2018<br/>ANNUALIZED</b> | <b>BUDGET<br/>2018</b> | <b>BUDGET<br/>2019</b> |
|--|------------------------|------------------------|------------------------|------------------------------|-----------------------------------|------------------------|------------------------|
| <b>REVENUES</b>  |                        |                        |                        |                              |                                   |                        |                        |
| Tax collections  | \$7,948,055            | \$8,111,457            | \$8,481,393            | \$12,815,735                 | \$12,848,057                      | \$12,848,057           | \$12,991,739           |
| Building and other permits   | 48,027                 | 42,192                 | 69,925                 | 69,221                       | 83,065                            | 65,000                 | 75,000                 |
| Interest   | 12,250                 | 36,340                 | 47,311                 | 85,685                       | 102,822                           | 60,000                 | 100,000                |
| Miscellaneous revenue  | 173                    | 1,322                  | 25,375                 | 613                          | 736                               | 500                    | 500                    |
| Sales proceeds   | 72,941                 | 272,710                | 40,000                 | 0                            | 0                                 | 100,000                | 200,000                |
| Grant revenue  | 0                      | 0                      | 0                      | 0                            | 0                                 |                        | 0                      |
| <b>TOTAL REVENUES</b>  | <b>\$8,081,446</b>     | <b>\$8,464,021</b>     | <b>\$8,664,004</b>     | <b>\$12,971,254</b>          | <b>\$13,034,680</b>               | <b>\$13,073,557</b>    | <b>\$13,367,239</b>    |
| <b>EXPENDITURES</b>  |                        |                        |                        |                              |                                   |                        |                        |
| Building repair & maintenance                                      | \$81,723               | \$71,407               | \$70,084               | \$70,077                     | \$84,092                          | \$76,200               | \$77,400               |
| Doctors fees - physicals and background checks                     | 32,456                 | 25,522                 | 29,647                 | 34,419                       | 41,303                            | 38,000                 | 41,800                 |
| Dues and subscriptions   | 20,745                 | 9,333                  | 24,204                 | 18,260                       | 21,912                            | 18,275                 | 18,275                 |
| Equipment repair & maintenance                                     | 25,958                 | 31,361                 | 43,718                 | 23,691                       | 28,429                            | 43,300                 | 46,200                 |
| Equipment purchases and replacement                                | 9,211                  | 0                      |                        | 143,603                      | 172,324                           | 1,900,000              | 2,500,000              |
| Fire prevention  | 18,781                 | 32,781                 | 35,394                 | 40,430                       | 48,510                            | 42,800                 | 55,700                 |
| Furniture & fixtures purchased                                     | 0                      | 0                      | 0                      | 0                            | 0                                 | 100,000                | 100,000                |
| Gasoline and oil   | 55,627                 | 30,236                 | 35,849                 | 38,304                       | 45,965                            | 51,000                 | 55,000                 |
| Information Systems  | 24,424                 | 29,810                 | 24,265                 | 27,280                       | 32,736                            | 32,700                 | 39,900                 |
| Insurance - employee   | 987,683                | 953,329                | 983,142                | 949,635                      | 1,139,562                         | 1,294,000              | 1,506,800              |
| Insurance - general  | 200,541                | 413,189                | 440,477                | 613,943                      | 736,732                           | 661,700                | 704,800                |
| Meeting expenses   | 1,410                  | 3,359                  | 4,572                  | 2,670                        | 3,204                             | 3,000                  | 3,000                  |
| Miscellaneous  | 22,853                 | 37,063                 | 38,887                 | 15,198                       | 18,238                            | 38,600                 | 39,400                 |
| Office supplies  | 16,623                 | 15,883                 | 15,625                 | 12,652                       | 15,182                            | 18,800                 | 18,450                 |
| Payroll taxes  | 401,093                | 410,266                | 426,369                | 388,700                      | 486,440                           | 485,099                | 511,888                |
| Professional fees  | 82,002                 | 117,874                | 77,872                 | 133,796                      | 160,555                           | 148,300                | 126,800                |
| Salaries   | 5,267,673              | 5,439,638              | 5,658,323              | 5,126,811                    | 6,152,173                         | 6,341,159              | 6,891,345              |
| Supplies - firefighter   | 121,266                | 98,308                 | 114,628                | 144,179                      | 173,015                           | 128,800                | 174,800                |
| Telephone & internet   | 38,105                 | 43,007                 | 41,435                 | 39,498                       | 47,398                            | 48,000                 | 40,000                 |
| Training and education   | 52,576                 | 46,408                 | 69,993                 | 81,451                       | 97,741                            | 98,200                 | 103,400                |
| Utilities  | 54,200                 | 53,379                 | 52,393                 | 51,917                       | 62,300                            | 63,500                 | 63,500                 |
| Vehicle maintenance  | 106,481                | 118,501                | 162,393                | 167,096                      | 200,515                           | 148,400                | 173,400                |
| Volunteer Contribution   | 10,000                 | 5,000                  | 8,000                  | 5,000                        | 6,000                             | 10,000                 | 10,000                 |
| <b>TOTAL EXPENDITURES</b>  | <b>\$7,591,431</b>     | <b>\$7,986,652</b>     | <b>\$8,367,270</b>     | <b>\$8,128,610</b>           | <b>\$9,764,332</b>                | <b>\$11,789,833</b>    | <b>\$13,101,858</b>    |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$490,015</b>       | <b>\$478,369</b>       | <b>\$306,734</b>       | <b>\$4,842,644</b>           | <b>\$3,280,348</b>                | <b>\$1,283,724</b>     | <b>\$265,381</b>       |
| <b>TRANSFER - FROM RETIREE HEALTH RESERVE</b>                      |                        |                        |                        |                              |                                   | <b>\$72,000</b>        | <b>\$48,000</b>        |
| <b>TRANSFER - FROM GENERAL - PENSION TRUST</b>                     |                        |                        | <b>(\$1,528,000)</b>   |                              |                                   | <b>(130,000)</b>       | <b>(130,000)</b>       |
| <b>TRANSFER - FROM GENERAL - PENSION - 457</b>                     |                        |                        |                        | <b>(100,000)</b>             |                                   | <b>(160,000)</b>       | <b>(500,000)</b>       |
| <b>TOTAL TRANSFERS BETWEEN FUNDS</b>                               |                        |                        | <b>(\$1,528,000)</b>   | <b>(\$100,000)</b>           |                                   | <b>(\$218,000)</b>     | <b>(\$582,000)</b>     |
| <b>USE OF DISTRICT RESERVES</b>                                    | <b>\$0</b>             | <b>\$0</b>             | <b>\$1,221,266</b>     | <b>\$0</b>                   |                                   | <b>\$0</b>             | <b>\$316,619</b>       |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$490,015</b>       | <b>\$478,369</b>       | <b>\$0</b>             | <b>\$4,742,644</b>           | <b>\$3,280,348</b>                | <b>\$1,065,724</b>     | <b>\$0</b>             |

**O'FALLON FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENT ANALYSIS - MONTHLY**

**APPROVED AT 12-12-18 BOARD MEETING**

| <b>PENSION FUND</b>  | <b>ACTUAL<br/>2015</b> | <b>ACTUAL<br/>2016</b> | <b>ACTUAL<br/>2017</b> | <b>ACTUAL<br/>10/31/2018</b> | <b>ACTUAL 2018<br/>ANNUALIZED</b> | <b>BUDGET<br/>2018</b> | <b>BUDGET<br/>2019</b> |
|--|------------------------|------------------------|------------------------|------------------------------|-----------------------------------|------------------------|------------------------|
| <b>REVENUES</b>  |                        |                        |                        |                              |                                   |                        |                        |
| Tax collections  | \$591,858              | \$585,348              | \$612,043              | \$616,805                    | \$616,805                         | \$616,098              | \$622,988              |
| Interest   | 414                    | 851                    | 834                    | 494                          | 593                               | 110                    | 110                    |
| Miscellaneous  |                        |                        |                        |                              |                                   |                        |                        |
| <b>TOTAL REVENUES</b>  | <b>\$592,272</b>       | <b>\$586,199</b>       | <b>\$612,877</b>       | <b>\$617,299</b>             | <b>\$617,398</b>                  | <b>\$616,208</b>       | <b>\$623,098</b>       |
| <b>EXPENDITURES</b>  |                        |                        |                        |                              |                                   |                        |                        |
| Insurance  | \$8,166                | \$0                    | \$33,799               | \$9,992                      | \$11,990                          | \$713                  | \$713                  |
| Office supplies - print, postage                                   | 0                      | 0                      |                        |                              |                                   | 223                    | 223                    |
| Pension benefits paid  | 502,739                | 514,554                | 649,123                | 998,054                      | 998,054                           | 711,581                | 1,082,000              |
| Professional fees  | 2,373                  | 10,372                 | 44,305                 | 18,815                       | 18,815                            | 7,625                  | 7,625                  |
| <b>TOTAL EXPENDITURES</b>  | <b>\$513,278</b>       | <b>\$524,926</b>       | <b>\$727,227</b>       | <b>\$1,026,861</b>           | <b>\$1,028,859</b>                | <b>\$720,142</b>       | <b>\$1,090,561</b>     |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$78,994</b>        | <b>\$61,273</b>        | <b>(\$114,350)</b>     | <b>(\$409,562)</b>           | <b>(\$411,462)</b>                | <b>(\$103,934)</b>     | <b>(\$467,463)</b>     |
| <b>TRANSFER - FROM RETIREE HEALTH RESERVE</b>                      | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>(\$52,344)</b>            | <b>\$0</b>                        | <b>(\$72,000)</b>      | <b>(\$48,000)</b>      |
| <b>TRANSFER - FROM GENERAL - PENSION TRUST</b>                     |                        |                        | <b>\$1,528,000</b>     |                              |                                   | <b>130,000</b>         | <b>130,000</b>         |
| <b>TRANSFER - FROM GENERAL - PENSION - 457</b>                     |                        |                        |                        | <b>100,000</b>               |                                   | <b>160,000</b>         | <b>500,000</b>         |
| <b>TOTAL TRANSFERS BETWEEN FUNDS</b>                               | <b>0</b>               | <b>0</b>               | <b>\$1,528,000</b>     | <b>\$47,656</b>              | <b>0</b>                          | <b>\$218,000</b>       | <b>\$582,000</b>       |
| <b>USE OF DISTRICT RESERVES</b>                                    |                        |                        |                        | <b>\$361,906</b>             |                                   | <b>\$0</b>             | <b>\$0</b>             |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$78,994</b>        | <b>\$61,273</b>        | <b>\$1,413,650</b>     | <b>\$0</b>                   | <b>(\$411,462)</b>                | <b>\$114,066</b>       | <b>\$114,537</b>       |

**O'FALLON FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENT ANALYSIS - MONTHLY**

**APPROVED AT 12-12-18 BOARD MEETING**

| <b>DEBT SERVICE/BOND RETIREMENT FUND</b>                           | <b>ACTUAL<br/>2015</b> | <b>ACTUAL<br/>2016</b> | <b>ACTUAL<br/>2017</b> | <b>ACTUAL<br/>10/31/2018</b> | <b>ACTUAL<br/>ANNUALIZED</b> | <b>BUDGET<br/>2018</b> | <b>BUDGET<br/>2019</b> |
|--|------------------------|------------------------|------------------------|------------------------------|------------------------------|------------------------|------------------------|
| <b>REVENUES</b>  |                        |                        |                        |                              |                              |                        |                        |
| Tax collections  | \$838,913              | \$658,322              | \$686,721              | \$726,768                    | \$726,768                    | \$726,282              | \$734,404              |
| Interest   | 495                    | 2,188                  | 3,378                  | 2,848                        | 3,418                        | 2,500                  | 2,500                  |
| <b>TOTAL REVENUES</b>  | <b>\$839,408</b>       | <b>\$660,510</b>       | <b>\$690,099</b>       | <b>\$729,616</b>             | <b>\$730,186</b>             | <b>\$728,782</b>       | <b>\$736,904</b>       |
| <b>EXPENDITURES</b>  |                        |                        |                        |                              |                              |                        |                        |
| Debt Service - Principal   | \$360,000              | \$360,000              | \$208,020              | \$465,000                    | \$360,000                    | \$410,000              | \$475,000              |
| Debt Service - Interest  | 189,630                | 192,330                | 375,000                | 235,418                      | 189,630                      | 250,330                | 225,168                |
| Professional fees  | 30                     | 10                     | 0                      | 30                           | 2,700                        | 2,700                  | 2,700                  |
| <b>TOTAL EXPENDITURES</b>  | <b>\$549,660</b>       | <b>\$552,340</b>       | <b>\$583,020</b>       | <b>\$700,448</b>             | <b>\$552,330</b>             | <b>\$663,030</b>       | <b>\$702,868</b>       |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$289,748</b>       | <b>\$108,170</b>       | <b>\$107,079</b>       | <b>\$29,168</b>              | <b>\$177,856</b>             | <b>\$65,752</b>        | <b>\$34,036</b>        |
| <b>USE OF DISTRICT RESERVES</b>                                    | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>             | <b>\$0</b>             |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$289,748</b>       | <b>\$108,170</b>       | <b>\$107,079</b>       | <b>\$29,168</b>              | <b>\$177,856</b>             | <b>\$65,752</b>        | <b>\$34,036</b>        |

**O'FALLON FIRE PROTECTION DISTRICT  
FINANCIAL STATEMENT ANALYSIS - MONTHLY**

**APPROVED AT 12-12-18 BOARD MEETING**

| <b>CAPITAL PROJECTS/BOND PROCEEDS FUND</b>                         | <b>ACTUAL<br/>2015</b> | <b>ACTUAL<br/>2016</b> | <b>ACTUAL<br/>2017</b> | <b>ACTUAL<br/>10/31/2018</b> | <b>ACTUAL<br/>ANNUALIZED</b> | <b>BUDGET<br/>2018</b> | <b>BUDGET<br/>2019</b> |
|--|------------------------|------------------------|------------------------|------------------------------|------------------------------|------------------------|------------------------|
| <b>REVENUES</b>  |                        |                        |                        |                              |                              |                        |                        |
| Bond Sales Proceeds  | \$0                    | \$0                    | \$2,284,507            | \$0                          | \$0                          | \$0                    | \$1,900,000            |
| Interest   | 2,099                  |                        |                        | 0                            | 0                            | 5,000                  | 5,000                  |
| Miscellaneous - other  |                        |                        |                        |                              |                              |                        |                        |
| <b>TOTAL REVENUES</b>  | <b>\$2,099</b>         | <b>\$0</b>             | <b>\$2,284,507</b>     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$5,000</b>         | <b>\$1,905,000</b>     |
| <b>EXPENDITURES</b>  |                        |                        |                        |                              |                              |                        |                        |
| Capital Projects - buidlings, vehicles, etc..                      | \$2,417,024            | \$1,102,371            | \$845,604              | \$1,316,843                  | \$1,580,212                  | \$1,900,000            |                        |
| Professional fees  |                        |                        |                        |                              |                              |                        |                        |
| <b>TOTAL EXPENDITURES</b>  | <b>\$2,417,024</b>     | <b>\$1,102,371</b>     | <b>\$845,604</b>       | <b>\$1,316,843</b>           | <b>\$1,580,212</b>           | <b>\$1,900,000</b>     | <b>\$0</b>             |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>(\$2,414,925)</b>   | <b>(\$1,102,371)</b>   | <b>\$1,438,903</b>     | <b>(\$1,316,843)</b>         | <b>(\$1,580,212)</b>         | <b>(\$1,895,000)</b>   | <b>\$1,905,000</b>     |
| <b>USE OF DISTRICT RESERVES</b>                                    | <b>\$2,414,925</b>     | <b>\$1,102,371</b>     |                        | <b>\$1,316,843</b>           | <b>\$1,580,212</b>           | <b>\$1,895,000</b>     |                        |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$0</b>             | <b>\$0</b>             | <b>\$1,438,903</b>     | <b>\$0</b>                   | <b>\$0</b>                   | <b>\$0</b>             | <b>\$1,905,000</b>     |