

Fenton Fire Protection District

Financial Statements
~
April 2020

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 April 30, 2020, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2020. 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

May 18, 2020

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

APRIL 30, 2020 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.87	(1.43)	6.65	(1.65)
February	16.70	13.02	(3.68)	13.00	(3.70)
March	25.00	19.56	(5.44)	19.61	(5.39)
✓ April	33.30	28.03	(5.27)	30.63	(2.67)
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$549,427)	1%	\$85,971	(\$453,065)	\$36,091	(\$96,362)
2019	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	65.57	(1.03)	66.10	(0.50)
September	75.00	72.54	(2.46)	73.24	(1.76)
October	83.30	81.74	(1.56)	82.58	(0.72)
November	91.60	88.64	(2.96)	89.84	(1.76)
December	100.00	95.07	(4.93)	96.47	(3.53)
(\$550,983)	1%	\$85,971	(\$423,681)	\$36,091	(\$127,302)
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)
(\$1,020,606)	1%	\$85,971	(\$747,076)	\$36,091	(\$273,530)
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)
\$364,576	1%	\$85,971	\$647,346	\$36,091	(\$292,769)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED ACTUAL 2020 - COMPARED TO 2020 BUDGET	APRIL 30, 2020 ACTUAL	2020 BUDGET	APRIL 30, 2020 OVER (UNDER) BUDGET	PAGE 3 % OF BUDGET
REVENUES				
Tax collections	\$6,256,227	\$13,443,367	(\$7,187,140)	46.54% ✓
Building and other permits	51,417	175,000	(123,583)	29.38%
Ambulance fees, net	248,806	775,000	(526,194)	32.10%
Interest	76,033	185,000	(108,967)	41.10% ✓
Miscellaneous revenue	2,600	6,500	(3,900)	40.00% ✓
Rental income	0	0	0	
COVID-19 Stimulus	19,129		19,129	
TOTAL REVENUES	\$6,654,212	\$14,584,867	(\$7,930,655)	45.62% ✓
EXPENDITURES				
Bank service charges	\$381	\$2,000	(\$1,619)	19.05%
Building maintenance	24,084	64,398	(40,314)	37.40% ✓
Depreciated assets - capital assets	11,949	302,000	(290,051)	3.96%
Doctors fees & medical exams	525	50,000	(49,475)	1.05%
Dues and subscriptions	5,339	25,882	(20,543)	20.63%
Election expenses	0	0	0	
Equipment maintenance & expensed	30,721	198,425	(167,704)	15.48%
Equipment maintenance & expensed - IT	35,900	70,855	(34,955)	50.67% ✓
Equipment purchases and replacement	26,000	0	26,000	
Gasoline and oil	14,081	60,500	(46,419)	23.27%
Insurance - employee - medical & dental	557,138	2,311,625	(1,754,487)	24.10%
Insurance - general	15,836	436,000	(420,164)	3.63%
Miscellaneous expenses	2,926	12,250	(9,324)	23.89%
Office supplies and expenses	8,799	36,550	(27,751)	24.07%
Payroll taxes	175,075	525,000	(349,925)	33.35%
Professional fees & services	57,268	250,300	(193,032)	22.88%
Professional fees & services - GEMT	102,256	55,000	47,256	185.92% ✓
Rental Management Fee/repairs	0	0	0	
Salaries	2,316,456	7,314,000	(4,997,544)	31.67%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	6,495	20,000	(13,505)	32.48%
Training and education	20,183	105,780	(85,617)	19.06%
Uniforms	32,873	140,050	(107,177)	23.47%
Utilities	17,226	64,000	(46,774)	26.92%
Vehicle maintenance & repairs	51,519	156,500	(104,981)	32.92%
Work Comp Claims	1,964	5,000	(3,046)	39.08% ✓
TOTAL EXPENDITURES	\$3,514,964	\$12,206,115	(\$8,691,151)	28.80% ✓
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$3,139,248	\$2,378,752	\$760,496	131.97%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)	\$0	100.00%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,389,248	\$1,628,752	\$760,496	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED		APRIL 30, 2020		PAGE 4
ACTUAL 2020 - COMPARED TO ACTUAL 2019		ACTUAL	ACTUAL	
	2020	2019	2020 - 2019 \$	2020 - 2019 %
			OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,256,227	\$5,979,227	\$277,000 ✓	4.63%
Building and other permits	51,417	110,023	(58,606) ✓	-53.27%
Ambulance fees, net	248,806	235,985	12,821 ✓	5.43%
Interest	76,033	90,476	(14,443) ✓	-15.96%
Miscellaneous revenue	2,600	807	1,793	222.18%
Rental income	0	5,825	(5,825)	-100.00%
COVID-19 Stimulus	19,129		19,129 ✓	
TOTAL REVENUES	\$6,654,212	\$6,422,343	\$231,869 ✓	3.61% ✓
EXPENDITURES				
Bank service charges	\$381	\$340	\$41	12.08%
Building maintenance	24,084	14,688	9,396	63.97%
Depreciated assets - capital assets	11,949	243,511	(231,562) ✓	-95.09%
Doctors fees & medical exams	525	1,210	(685)	-56.61%
Dues and subscriptions	5,339	3,274	2,065	63.07%
Election expenses	0	20	(20)	-100.00%
Equipment maintenance & expensed	30,721	41,668	(10,947) ✓	-26.27%
Equipment maintenance & expensed - IT	35,900	12,480	23,420 ✓	187.66%
Equipment purchases and replacement	26,000	3,831	22,169 ✓	578.67%
Gasoline and oil	14,081	18,629	(4,548)	-24.41%
Insurance - employee - medical & dental	557,138	552,324	4,814	0.87%
Insurance - general	15,836	16,700	(864)	-5.17%
Miscellaneous expenses	2,926	3,081	(155)	-5.03%
Office supplies and expenses	8,799	5,631	3,168	56.26%
Payroll taxes	175,075	150,388	24,687 ✓	16.42%
Professional fees & services	57,268	40,264	17,004 ✓	42.23%
Professional fees & services - GEMT	102,258	51,516	50,740 ✓	98.49%
Rental Management Fee/repairs	0	658	(658)	-100.00%
Salaries	2,249,337	1,929,245	320,092 ✓	16.59%
Salaries - OT	67,119	58,763	8,356	14.22%
Supplies - cleaning & laundry	6,495	5,050	1,445	28.61%
Training and education	20,163	31,506	(11,343) ✓	-36.00%
Uniforms	32,873	38,498	(5,625)	-14.61%
Utilities	17,226	17,498	(272)	-1.55%
Vehicle maintenance & repairs	51,519	55,537	(4,018)	-7.23%
Work Comp Claims	1,954	503	1,451	288.47%
TOTAL EXPENDITURES	\$3,514,964	\$3,296,813	\$218,151 ✓	6.62% ✓
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,139,248	\$3,125,530	\$13,718 ✓	100.44%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$500,000)	\$0	-0.00%
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,389,248	\$2,625,530	\$13,718	91.00%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS			APRIL 30, 2020				PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$10,351,504	\$3,091,863	\$13,443,367	\$513,917	\$1,032,014	\$1,957,530		\$16,946,928
Building and other permits	175,000		175,000					175,000
Ambulance fees, net		775,000	775,000					775,000
Interest	125,000	60,000	185,000	8,000	1,000	500	75,000	269,500
Miscellaneous revenue	6,000	500	6,500		0		0	6,500
Rental income	0		0					0
COVID-19 Stimulus								0
TOTAL REVENUES	\$10,657,504	\$3,927,363	\$14,584,867	\$521,917	\$1,033,014	\$1,958,130	\$75,000	\$18,172,928
EXPENDITURES								
Bank service charges	\$500	\$1,500	\$2,000					\$2,000
Building maintenance	45,079	19,319	64,398					64,398
Depreciated assets - capital assets	302,000	0	302,000	0				312,000
Doctors fees & medical exams	35,000	15,000	50,000				\$10,000	50,000
Dues and subscriptions	18,630	7,052	25,682					25,682
Election expenses	0	0	0					0
Equipment maintenance & expensed	100,020	98,405	198,425					198,425
Equipment maintenance & expensed - IT	70,855		70,855					70,855
Equipment purchases and replacement	0	0	0				10,784,065	10,784,065
Gasoline and oil	42,350	18,150	60,500					60,500
Insurance - employee - medical & dental	1,618,137	693,488	2,311,625					2,311,625
Insurance - general	305,200	130,800	436,000					436,000
Miscellaneous expenses	7,375	4,875	12,250					12,250
Office supplies and expenses	25,585	10,965	36,550					36,550
Payroll taxes	387,500	157,500	525,000					525,000
Professional fees & services	122,710	127,500	250,300			2,700		253,000
Professional fees & services - GEMT		55,000	55,000					55,000
Rental Management Fees/repairs	0	0	0					0
Salaries	5,189,400	2,124,600	7,314,000					7,314,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	14,000	6,000	20,000					20,000
Training and education	63,960	41,820	105,780					105,780
Uniforms	99,760	40,290	140,050					140,050
Utilities	44,800	19,200	64,000	117,650				181,650
Vehicle maintenance & repairs	120,500	36,000	156,500					156,500
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				359,000				359,000
Pension Contribution					1,783,014			1,783,014
Debt Service payments - principal + interest						1,130,439		1,130,439
TOTAL EXPENDITURES	\$8,597,061	\$3,609,054	\$12,206,115	\$476,650	\$1,783,014	\$1,133,139	\$10,794,065	\$26,392,983
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$2,060,443	\$318,309	\$2,378,752	\$45,267	(\$750,000)	\$824,991	(\$10,719,065)	(\$8,220,055)
General/Ambulance/Pension Overhead Transfer	(\$750,000)		(\$750,000)		\$750,000	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$10,719,065	\$10,719,065
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,310,443	\$318,309	\$1,628,752	\$45,267	\$0	\$824,991	\$0	\$2,499,010

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				APRIL 30, 2020			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$4,817,574	\$1,438,653	\$6,256,227	\$239,521	\$480,594	\$947,317		\$7,923,659
Building and other permits	51,417		51,417					51,417
Ambulance fees, net		248,806	248,806					248,806
Interest	59,556	16,477	76,033	2,328	2,630	2,249	69,907	153,147
Miscellaneous revenue	2,600	0	2,600		0		0	2,600
Rental income	0		0					0
COVID-19 Stimulus		19,129	19,129					19,129
TOTAL REVENUES	\$4,931,147	\$1,723,065	\$6,654,212	\$241,849	\$483,224	\$949,566	\$69,907	\$8,398,756
EXPENDITURES								
Bank service charges	\$22	\$359	\$381					\$381
Building maintenance	16,859	7,225	24,084					24,084
Depreciated assets - capital assets	11,949	0	11,949	0			0	11,949
Doctors fees & medical exams	368	157	525					525
Dues and subscriptions	3,748	1,591	5,339					5,339
Election expenses	0	0	0					0
Equipment maintenance & expensed	3,994	26,727	30,721					30,721
Equipment maintenance & expensed - IT	35,900		35,900					35,900
Equipment purchases and replacement	26,000	0	26,000				207,749	233,749
Gasoline and oil	9,857	4,224	14,081					14,081
Insurance - employee - medical & dental	389,939	167,199	557,138					557,138
Insurance - general	11,085	4,751	15,836					15,836
Miscellaneous expenses	2,048	878	2,926					2,926
Office supplies and expenses	6,159	2,640	8,799					8,799
Payroll taxes	123,783	51,282	175,075					175,075
Professional fees & services	30,274	28,994	59,268				0	59,268
Professional fees & services - GEMT		102,256	102,256					102,256
Rental Management Fee/repairs	0	0	0					0
Salaries	1,637,799	678,657	2,316,456					2,316,456
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	4,563	1,932	6,495					6,495
Training and education	11,857	8,308	20,163					20,163
Uniforms	23,011	9,862	32,873					32,873
Utilities	12,057	5,189	17,226	24,154				41,380
Vehicle maintenance & repairs	46,888	4,631	51,519					51,519
Work Comp Claims	1,368	586	1,954					1,954
Dispatch - CCE-911			0	197,562				197,562
Pension Contribution					\$1,208,915			1,208,915
Debt Service payments - principal + interest						750,814		750,814
TOTAL EXPENDITURES	\$2,409,638	\$1,105,426	\$3,514,964	\$221,716	\$1,208,915	\$750,814	\$207,749	\$5,904,158
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$2,521,609	\$617,639	\$3,139,248	\$20,133	(\$725,691)	\$198,752	(\$137,842)	\$2,494,600
General/Ambulance/Pension Overhead Transfer	(\$750,000)	\$0	(\$750,000)	\$0	\$750,000	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,771,609	\$617,639	\$2,389,248	\$20,133	\$24,309	\$0	(\$137,842)	\$2,295,848

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				APRIL 30, 2020			PAGE 7
	OVER (UNDER) BUDGET							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	(\$5,533,930)	(\$1,653,210)	(\$7,187,140)	(\$274,396)	(\$551,420)		\$0	(\$9,023,269)
Building and other permits	(123,583)	0	(123,583)	0	0		0	(123,583)
Ambulance fees, net	0	(526,194)	(526,194)	0	0		0	(526,194)
Interest	(65,444)	(43,523)	(108,967)	(6,572)	1,630		(5,093)	(116,353)
Miscellaneous revenue	(3,400)	(500)	(3,900)	0	0		0	(3,900)
Rental income	0	0	0	0	0		0	0
COVID-19 Stimulus	0	19,129	19,129	0	0		0	19,129
TOTAL REVENUES	(\$5,726,357)	(\$2,204,298)	(\$7,930,655)	(\$280,068)	(\$549,790)	\$0	(\$5,093)	(\$9,774,170)
EXPENDITURES								
Bank service charges	(\$478)	(\$1,141)	(\$1,619)	\$0	\$0		\$0	(\$1,619)
Building maintenance	(28,220)	(12,094)	(40,314)	0	0		0	(40,314)
Depreciated assets - capital assets	(290,051)	0	(290,051)	0	0		0	(290,051)
Doctors fees & medical exams	(34,832)	(14,843)	(49,675)	0	0		(10,000)	(300,051)
Dues and subscriptions	(15,082)	(5,461)	(20,543)	0	0		0	(49,475)
Election expenses	0	0	0	0	0		0	(20,543)
Equipment maintenance & expensed	(96,026)	(71,678)	(167,704)	0	0		0	0
Equipment maintenance & expensed - IT	(34,955)	0	(34,955)	0	0		0	(167,704)
Equipment purchases and replacement	26,000	0	26,000	0	0		0	(34,955)
Gasoline and oil	(32,493)	(13,926)	(46,419)	0	0		(10,576,316)	(10,550,316)
Insurance - employee - medical & dental	(1,226,198)	(526,289)	(1,754,487)	0	0		0	(46,419)
Insurance - general	(294,116)	(128,049)	(420,164)	0	0		0	(1,754,487)
Miscellaneous expenses	(5,327)	(3,997)	(9,324)	0	0		0	(420,164)
Office supplies and expenses	(19,426)	(8,325)	(27,751)	0	0		0	(9,324)
Payroll taxes	(243,707)	(106,218)	(349,925)	0	0		0	(27,751)
Professional fees & services	(92,436)	(100,596)	(193,032)	0	0		0	(349,925)
Professional fees & services - GEMT	0	47,256	47,256	0	0		0	(195,732)
Rental Management Fee/repairs	0	0	0	0	0		0	47,256
Salaries	(3,551,601)	(1,445,943)	(4,997,544)	0	0		0	0
Salaries - OT	0	0	0	0	0		0	(4,997,544)
Supplies - cleaning & laundry	(9,437)	(4,068)	(13,505)	0	0		0	0
Training and education	(52,103)	(33,514)	(85,617)	0	0		0	(13,505)
Uniforms	(76,749)	(30,428)	(107,177)	0	0		0	(85,617)
Utilities	(32,743)	(14,031)	(46,774)	(93,496)	0		0	(107,177)
Vehicle maintenance & repairs	(73,612)	(31,369)	(104,981)	0	0		0	(140,270)
Work Comp Claims	(2,132)	(914)	(3,046)	0	0		0	(104,981)
Dispatch - CCE-911	0	0	0	(161,438)	0		0	(3,046)
Pension Contribution	0	0	0	0	(574,099)		0	(161,438)
Debt Service payments - principal + interest						(379,625)		(574,099)
TOTAL EXPENDITURES	(\$6,167,523)	(\$2,503,628)	(\$8,691,151)	(\$254,934)	(\$574,099)	(\$379,625)	(\$10,586,316)	(\$20,488,825)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$461,166	\$299,330	\$760,496	(\$25,134)	\$24,309	\$379,625	\$10,581,223	\$10,714,655

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	PERCENT OF	BUDGET USED			APRIL 30, 2020			PAGE 8
			GENERAL +					
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	46.54%	46.53%	46.54%	46.61%	46.57%			46.76%
Building and other permits	29.38%		29.38%					29.38%
Ambulance fees, net		32.10%	32.10%					32.10%
Interest	47.64%	27.46%	41.10%	29.10%			93.21%	56.83%
Miscellaneous revenue	43.33%	0.00%	40.00%					40.00%
Rental Income								
COVID-19 Stimulus								
TOTAL REVENUES	46.27%	43.87%	45.62%	46.34%	46.78%		93.21%	46.22%
EXPENDITURES								
Bank service charges	4.40%	✓	19.05%	✓				19.05%
Building maintenance	37.40%	✓ 37.40%	✓ 37.40%	✓				37.40%
Depreciated assets - capital assets	3.96%		3.96%				0.00%	3.83%
Doctors fees & medical exams	1.05%	1.05%	1.05%					1.05%
Dues and subscriptions	19.90%	22.56%	20.63%					20.63%
Election expenses								
Equipment maintenance & expensed	3.99%	✓ 27.16%	15.48%	✓				15.48%
Equipment maintenance & expensed - IT	50.67%	✓	50.67%	✓				50.67%
Equipment purchases and replacement							1.93%	2.17%
Gasoline and oil	23.28%	23.27%	23.27%					23.27%
Insurance - employee - medical & dental	24.10%	24.11%	24.10%					24.10%
Insurance - general	3.63%	3.63%	3.63%					3.63%
Miscellaneous expenses	27.77%	18.01%	23.89%					23.89%
Office supplies and expenses	24.07%	24.08%	24.07%	✓				24.07%
Payroll taxes	33.69%	✓ 32.68%	✓ 33.38%	✓				33.35%
Professional fees & services	24.67%	21.16%	22.88%	✓				22.64%
Professional fees & services - GEMT		185.92%	✓ 185.92%	✓				185.92%
Rental Management Fee/repairs								
Salaries	31.56%	31.94%	31.67%					31.67%
Salaries - OT								
Supplies - cleaning & laundry	32.59%	32.20%	32.48%					32.48%
Training and education	18.54%	19.85%	19.06%					19.06%
Uniforms	23.07%	24.48%	23.47%					23.47%
Utilities	26.91%	26.92%	26.92%	20.53%				22.78%
Vehicle maintenance & repairs	38.91%	✓ 12.86%	✓ 32.92%	✓				32.92%
Work Comp Claims	39.09%	✓ 39.07%	✓ 39.08%	✓				39.08%
Dispatch - CCE-911				55.03%	✓			55.03%
Pension Contribution					67.80%	✓		67.80%
Debt Service payments - principal + interest						66.42%	✓	66.42%
TOTAL EXPENDITURES	28.03%	✓ 30.63%	✓ 28.80%	✓ 46.52%	✓ 67.80%	✓ 66.26%	✓ 1.92%	✓ 22.37%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			APRIL 30, 2020	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,817,574	\$10,351,504	(\$5,533,930)	46.54%
Building and other permits	51,417	175,000	(123,583)	29.38%
Interest	59,556	125,000	(65,444)	47.64%
Miscellaneous revenue	2,600	6,000	(3,400)	43.33%
Rental income	0	0	0	
TOTAL REVENUES	\$4,931,147	\$10,657,504	(\$5,726,357)	46.27%
EXPENDITURES				
Bank service charges	\$22	\$500	(\$478)	4.40%
Building maintenance	16,859	45,079	(28,220)	37.40%
Depreciated assets - capital assets	11,949	302,000	(290,051)	3.96%
Doctors fees & medical exams	368	35,000	(34,632)	1.05%
Dues and subscriptions	3,748	18,830	(15,082)	19.90%
Election expenses		0	0	
Equipment maintenance & expensed	3,994	100,020	(96,026)	3.99%
Equipment maintenance & expensed - IT	35,900	70,855	(34,955)	50.67%
Equipment purchases and replacement	26,000	0	26,000	
Gasoline and oil	9,857	42,350	(32,493)	23.28%
Insurance - employee - medical & dental	389,939	1,618,137	(1,228,198)	24.10%
Insurance - general	11,085	305,200	(294,115)	3.63%
Miscellaneous expenses	2,048	7,375	(5,327)	27.77%
Office supplies and expenses	6,159	25,585	(19,426)	24.07%
Payroll taxes	123,793	367,500	(243,707)	33.69%
Professional fees & services	30,274	122,710	(92,436)	24.67%
Rental Management Fee/repairs		0	0	
Salaries	1,637,799	5,189,400	(3,551,601)	31.56%
Salaries - OT		0	0	
Supplies - cleaning & laundry	4,563	14,000	(9,437)	32.59%
Training and education	11,857	63,960	(52,103)	18.54%
Uniforms	23,011	99,760	(76,749)	23.07%
Utilities	12,057	44,800	(32,743)	26.91%
Vehicle maintenance & repairs	46,888	120,500	(73,612)	38.91%
Work Comp Claims	1,368	3,500	(2,132)	39.09%
TOTAL EXPENDITURES	\$2,409,538	\$8,597,061	(\$6,187,523)	28.03%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,521,609	\$2,060,443	461,166	122.38%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)	\$0	
TOTAL OVERHEAD TRANSFERS	(\$750,000)	(\$750,000)	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,771,609	\$1,310,443	\$461,166	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			APRIL 30, 2020	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,438,653	\$3,091,863	(\$1,653,210)	46.53%
Ambulance fees, net	248,806	775,000	(526,194)	32.10%
Interest	16,477	60,000	(43,523)	27.46%
Miscellaneous revenue	0	500	(500)	0.00%
COVID-19 Stimulus	19,129		19,129	
TOTAL REVENUES	\$1,723,065	\$3,927,363	(\$2,204,298)	43.87%
EXPENDITURES				
Bank service charges	\$359	\$1,500	(\$1,141)	23.93%
Building maintenance	7,225	19,319	(12,094)	37.40%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	157	15,000	(14,843)	1.05%
Dues and subscriptions	1,591	7,052	(5,461)	22.56%
Election expenses		0	0	
Equipment maintenance & expensed	26,727	98,405	(71,678)	27.16%
Equipment purchases and replacement		0	0	
Gasoline and oil	4,224	18,150	(13,926)	23.27%
Insurance - employee - medical & dental	167,199	693,488	(526,289)	24.11%
Insurance - general	4,751	130,800	(126,049)	3.63%
Miscellaneous expenses	878	4,875	(3,997)	18.01%
Office supplies and expenses	2,640	10,965	(8,325)	24.08%
Payroll taxes	51,282	157,500	(106,218)	32.56%
Professional fees & services	26,994	127,590	(100,596)	21.16%
Professional fees & services - GEMT	102,256	55,000	47,256	185.92%
Rental Management Fee/repairs		0	0	
Salaries	678,657	2,124,600	(1,445,943)	31.94%
Salaries - OT		0	0	
Supplies - cleaning & laundry	1,932	6,000	(4,068)	32.20%
Training and education	8,306	41,820	(33,514)	19.86%
Uniforms	9,862	40,290	(30,428)	24.48%
Utilities	5,169	19,200	(14,031)	26.92%
Vehicle maintenance & repairs	4,631	36,000	(31,369)	12.86%
Work Comp Claims	586	1,500	(914)	39.07%
TOTAL EXPENDITURES	\$1,105,426	\$3,609,054	(\$2,503,628)	30.63%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$617,639	\$318,309	\$299,330	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$617,639	\$318,309	\$299,330	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			APRIL 30, 2020	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$480,594	\$1,032,014	(\$551,420)	46.57%
Interest	2,630	1,000	1,630	263.00%
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$483,224	\$1,033,014	(\$549,790)	46.78%
EXPENDITURES				
Pension Fund	\$1,208,915	\$1,783,014	(\$574,099)	67.80%
TOTAL EXPENDITURES	\$1,208,915	\$1,783,014	(\$574,099)	67.80%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$725,691)	(\$750,000)	\$24,309	
TRANSFER FROM GENERAL FUND	\$750,000	\$750,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$24,309	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			APRIL 30, 2020	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$239,521	\$513,917	(\$274,396)	46.61%
Interest	2,328	8,000	(5,672)	29.10%
TOTAL REVENUES	\$241,849	\$521,917	(\$280,068)	46.34%
EXPENDITURES				
Dispatching fees	\$197,562	\$359,000	(\$161,438)	55.03%
Telephone	24,154	117,650	(93,496)	20.53%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0	0	0	
TOTAL EXPENDITURES	\$221,716	\$476,650	(\$254,934)	46.52%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$20,133	\$45,267	(\$25,134)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$20,133	\$45,267	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			APRIL 30, 2020	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$947,317	\$1,957,630	(\$1,010,313)	48.39%
Interest	2,249	500	1,749	449.80%
TOTAL REVENUES	\$949,566	\$1,958,130	(\$1,008,564)	48.49%
EXPENDITURES				
Debt Service	\$750,814	\$1,130,439	(\$379,625)	66.42%
Professional fees	318	2,700	(2,382)	
TOTAL EXPENDITURES	\$751,132	\$1,133,139	(\$382,007)	66.29%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$198,434	\$824,991	(\$626,557)	24.05%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	\$198,434	\$824,991	\$0	24.05%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			APRIL 30, 2020	PAGE 14
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	69,907	75,000	(\$5,093)	93.21%
TOTAL REVENUES	\$69,907	\$75,000	(\$5,093)	93.21%
EXPENDITURES				
Depreciated Assets	\$0	\$10,000	(\$10,000)	0.00%
Equipment & Vehicles	91,596	446,486	(354,890)	20.51%
Professional Fees	0		0	
Buildings	116,153	10,337,579	(10,221,426)	1.12%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$207,749	\$10,794,065	(\$10,586,316)	1.92%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$137,842)	(\$10,719,065)	\$10,581,223	1.29%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$10,719,065	(\$10,719,065)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$137,842)	(\$10,719,065)	\$0	1.29%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		APRIL 30, 2020	PAGE 15
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$4,817,574	\$4,602,507	\$215,067	✓ 4.67%
Building and other permits	51,417	110,023	(58,606)	✓ -53.27%
Interest	59,556	68,413	(8,857)	-12.95%
Miscellaneous revenue	2,600	807	1,793	222.18%
Rental income	0	5,825	(5,825)	-100.00%
TOTAL REVENUES	\$4,931,147	\$4,787,575	\$143,572	✓ 3.00%
EXPENDITURES				
Bank service charges	\$22	\$55	(\$33)	-60.00%
Building maintenance	16,859	10,282	6,577	✓ 63.97%
Depreciated assets - capital assets	11,949	243,493	(231,544)	✓ -95.09%
Doctors fees & medical exams	368	847	(479)	-56.55%
Dues and subscriptions	3,748	2,307	1,441	62.46%
Election expenses	0	14	(14)	-100.00%
Equipment maintenance & expensed	3,994	9,338	(5,344)	✓ -57.23%
Equipment maintenance & expensed - IT	35,900	12,480	23,420	✓ 187.66%
Equipment purchases and replacement	26,000	3,831	22,169	✓ 578.67%
Gasoline and oil	9,857	13,040	(3,183)	-24.41%
Insurance - employee - medical & dental	389,939	385,864	4,075	1.06%
Insurance - general	11,085	11,690	(605)	-5.18%
Miscellaneous expenses	2,048	2,297	(249)	-10.84%
Office supplies and expenses	6,159	3,726	2,433	✓ 65.30%
Payroll taxes	123,793	106,320	17,473	✓ 16.43%
Professional fees & services	30,274	19,845	10,429	✓ 52.55%
Rental Management Fee/repairs	0	658	(658)	-100.00%
Salaries	1,590,816	1,364,364	226,452	✓ 16.60%
Salaries - OT	46,983	41,134	5,849	14.22%
Supplies - cleaning & laundry	4,563	3,535	1,028	29.08%
Training and education	11,857	15,904	(4,047)	-25.45%
Uniforms	23,011	26,949	(3,938)	-14.61%
Utilities	12,057	12,248	(191)	-1.56%
Vehicle maintenance & repairs	46,888	45,954	934	2.03%
Work Comp Claims	1,368	352	1,016	288.64%
TOTAL EXPENDITURES	\$2,409,538	\$2,336,527	\$73,011	✓ 3.12%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,521,609	\$2,451,048	\$70,561	✓ 2.88%
General/Ambulance/Dispatch/Pension OH Transfer	(\$750,000)	(\$500,000)	(\$250,000)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,771,609	\$1,951,048	(\$179,439)	-9.20%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		APRIL 30, 2020	PAGE 16
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,438,653	\$1,376,720	\$61,933	✓ 4.50%
Ambulance fees, net	248,806	235,985	12,821	✓ 5.43%
Interest	16,477	22,063	(5,586)	-25.32%
Miscellaneous revenue	0	0	0	
COVID-19 Stimulus	19,129	0	19,129	✓
TOTAL REVENUES	\$1,723,065	\$1,634,768	\$88,297	✓ 5.40%
EXPENDITURES				
Bank service charges	\$359	\$285	\$74	25.96%
Building maintenance	7,225	4,406	2,819	63.98%
Depreciated assets - capital assets	0	18	(18)	
Doctors fees & medical exams	157	363	(206)	-56.75%
Dues and subscriptions	1,591	967	624	64.53%
Election expenses	0	6	(6)	-100.00%
Equipment maintenance & expensed	26,727	32,330	(5,603)	-17.33%
Equipment purchases and replacement	0		0	
Gasoline and oil	4,224	5,589	(1,365)	-24.42%
Insurance - employee - medical & dental	167,199	166,460	739	0.44%
Insurance - general	4,751	5,010	(259)	-5.17%
Miscellaneous expenses	878	784	94	11.99%
Office supplies and expenses	2,640	1,905	735	38.58%
Payroll taxes	51,282	44,068	7,214	16.37%
Professional fees & services	26,994	20,419	6,575	✓ 32.20%
Professional fees & services - GEMT	102,256	51,516	50,740	✓ 98.49%
Rental Management Fee/repairs	0		0	
Salaries	658,521	564,881	93,640	✓ 16.58%
Salaries - OT	20,136	17,629	2,507	14.22%
Supplies - cleaning & laundry	1,932	1,515	417	27.52%
Training and education	8,306	15,602	(7,296)	-46.76%
Uniforms	9,862	11,549	(1,687)	-14.61%
Utilities	5,169	5,250	(81)	-1.54%
Vehicle maintenance & repairs	4,631	9,583	(4,952)	-51.67%
Work Comp Claims	586	151	435	288.08%
TOTAL EXPENDITURES	\$1,105,426	\$960,286	\$145,140	✓ 15.11%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$617,639	\$674,482	(\$56,843)	✓ -8.43%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$617,639	\$674,482	(\$56,843)	✓ -8.43%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			APRIL 30, 2020	PAGE 17
CASH RESERVES AS OF	ACTUAL	ACTUAL	2020 - 2019 \$	2020 - 2019 %
APRIL 30, 2020	APRIL 30, 2020	APRIL 30, 2019	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$12,784,423.87	\$9,604,183.56	\$3,180,240.31	33.11%
Simmons Bank - Flexible Spending Account	15,449.65	7,236.73	8,212.92	113.49%
Simmons Bank - Health Reimbursement Account	7,556.93	2,550.51	5,006.42	196.29%
Simmons Bank - Rental Property	0.00	15,669.43	(15,669.43)	-100.00%
Investment account - various	1,142,571.86	1,528,626.41	(386,054.55)	-25.25%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$13,950,187.31	\$11,158,451.64	\$2,791,735.67	25.02%
AMBULANCE FUND:				
Simmons Bank - 3181	\$4,146,691.16	\$2,881,013.36	\$1,265,677.80	43.93%
Meramec Valley Bank - Money Market	7,696.92	7,672.32	24.60	0.32%
Investment account	532,504.09	770,238.99	(237,734.90)	-30.87%
COVID-19 Stimulus	19,129.41	0	19,129.41	
TOTAL AMBULANCE FUND CASH BALANCES	\$4,706,021.58	\$3,658,924.67	\$1,047,096.91	28.62%
TOTAL OPERATING FUND CASH BALANCES	\$18,656,208.89	\$14,817,376.31	\$3,838,832.58	25.91%
LESS: Estimated Remaining 2020 Budget Expenses, net	(\$8,691,151)	(\$7,589,821)	(\$1,101,330.00)	14.51%
ESTIMATED CASH RESERVE	\$9,965,058	\$7,227,555	\$2,737,502.58	37.88%

2020

Average Rate

0.765% 0.774% 0.307% 0.122% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.350%	0.350%	0.290%	0.200%								
Fenton FPD	Ambulance	Simmons Bank	3181	Ambulance	1.590%	1.590%	1.240%	0.250%								
Fenton FPD	General	Simmons Bank	3207	General	1.590%	1.590%	1.230%	0.250%								
Fenton FPD	Pension	Simmons Bank	2944	Pension	1.590%	1.590%	1.340%	0.250%								
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	1.590%	1.590%	1.230%	0.250%								
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	1.590%	1.590%	0.110%	0.100%								
Fenton FPD	General	Simmons Bank	2969	Flexible Spending	1.590%	1.590%	1.20%	0.250%								
Fenton FPD	Capital Projects	Simmons Bank	798	Capital Projects 2019	1.590%	1.590%	1.230%	0.250%								
Fenton FPD	Debt Service	Simmons Bank	806	Debt Service	0.720%	0.720%	0.530%	0.250%								

**Bank Rating Report
for
Fenton FPD**

Rating Based on Information Gathered from:

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

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

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



Data as of Q4 2019

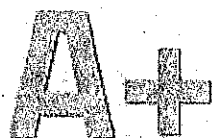
Learn why bank health matters

Health Grade Components

 Texas Ratio
  Texas Ratio Trend
  Deposit Growth
  Capitalization

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 Commerce Bank had \$32.27 million in non-current loans and owned real-estate with \$2.85 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.13% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	24998	Assets	Q4 2019 \$25.96B vs Q4 2018 \$25.38B
Year Established	1984	Loans	Q4 2019 \$14.59B vs Q4 2018 \$14.00B
Employees	4650	Deposits	Q4 2019 \$20.84B vs Q4 2018 \$20.55B
Primary Regulator	FED	Equity Capital	Q4 2019 \$2.69B vs Q4 2018 \$2.59B
PROFIT MARGIN		Loan Loss Allowance	Q4 2019 \$160.7MM vs Q4 2018 \$159.9MM
Return on Assets - YTD	1.63%	Unbacked Noncurrent Loans	Q4 2019 \$28.3MM vs Q4 2018 \$27.6MM
Return on Equity - YTD	15.24%	Real Estate Owned	Q4 2019 \$3.9MM vs Q4 2018 \$3.4MM
Annual Interest Income	\$920.1MM		



Data as of Q4 2019

Learn why bank health matters

Health Grade Components

 Texas Ratio
  Texas Ratio Trend
  Deposit Growth
  Capitalization

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 Simmons Bank had \$93.53 million in non-current loans and owned real-estate with \$2.88 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 3.24% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	3890
Year Established	1903
Employees	2686
Primary Regulator	FED

PROFIT MARGIN

Return on Assets - YTD	1.51%
Return on Equity - YTD	9.9%
Annual Interest Income	\$760.9MM

ASSETS AND LIABILITIES

Assets	Q4 2019	\$17.66B
	vs Q4 2018	\$16.52B
Loans	Q4 2019	\$12.68B
	vs Q4 2018	\$11.69B
Deposits	Q4 2019	\$13.13B
	vs Q4 2018	\$12.62B
Equity Capital	Q4 2019	\$2.82B
	vs Q4 2018	\$2.35B
Loan Loss Allowance	Q4 2019	\$67.4MM
	vs Q4 2018	\$56.7MM
Unbacked Noncurrent Loans	Q4 2019	\$74.6MM
	vs Q4 2018	\$62.9MM
Real Estate Owned	Q4 2019	\$18.9MM
	vs Q4 2018	\$25.6MM



Health



Data as of Q4 2019

Learn why bank health matters

Health Grade Components



Texas Ratio



Texas Ratio Trend



Deposit Growth



Capitalization



The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 Alliance Credit Union had \$2.22 million in non-current loans and owned real-estate with \$31.62 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 7.03% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

NCUA # 63789

Year Chartered 1948

Employees 67

Primary Regulator

PROFIT MARGIN

Return on Assets - YTD 0.81%

Return on Equity - YTD 8.32%

Annual Interest Income \$12.2MM

ASSETS AND LIABILITIES

Assets Q4 2019 \$312.0MM
vs Q4 2018 \$291.9MM

Loans Q4 2019 \$264.5MM
vs Q4 2018 \$243.9MM

Deposits Q4 2019 \$234.0MM
vs Q4 2018 \$211.6MM

Equity Capital Q4 2019 \$29.8MM
vs Q4 2018 \$27.4MM

Loan Loss Allowance Q4 2019 \$1.8MM
vs Q4 2018 \$1.6MM

Unbacked Noncurrent Loans Q4 2019 \$2.2MM
vs Q4 2018 \$2.5MM

Real Estate Owned Q4 2019 \$0
vs Q4 2018 \$1.1MM

Health

A+

Data as of Q4 2019

Learn why bank health matters

Health Grade Components

 Texas Ratio  Texas Ratio Trend  Deposit Growth  Capitalization

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 Academy Bank had \$10.24 million in non-current loans and owned real-estate with \$286.5 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 3.57% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	19600	Assets	Q4 2019 \$2.10B vs Q4 2018 \$1.46B
Year Established	1966	Loans	Q4 2019 \$1.56B vs Q4 2018 \$1.00B
Employees	669	Deposits	Q4 2019 \$1.75B vs Q4 2018 \$1.15B
Primary Regulator	OCC	Equity Capital	Q4 2019 \$267.7MM vs Q4 2018 \$222.4MM
PROFIT MARGIN		Loan Loss Allowance	Q4 2019 \$18.8MM vs Q4 2018 \$14.4MM
Return on Assets - YTD	0.96%	Unbacked Noncurrent Loans	Q4 2019 \$10.2MM vs Q4 2018 \$4.7MM
Return on Equity - YTD	6.72%	Real Estate Owned	Q4 2019 \$71.00K vs Q4 2018 \$94.00K
Annual Interest Income	\$76.0MM		



Health



Data as of Q4 2019

Learn why bank health matters

Health Grade Components



Texas Ratio



Texas Ratio Trend



Deposit Growth



Capitalization



The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 Meramec Valley Bank had \$516,000 in non-current loans and owned real-estate with \$11.33 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 4.55% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	19200
Year Established	1918
Employees	24
Primary Regulator	FDIC

PROFIT MARGIN

Return on Assets - YTD	0.62%
Return on Equity - YTD	7.51%
Annual Interest Income	\$5.4MM

ASSETS AND LIABILITIES

Assets	Q4 2019	\$123.5MM
	vs Q4 2018	\$117.7MM
Loans	Q4 2019	\$101.7MM
	vs Q4 2018	\$95.4MM
Deposits	Q4 2019	\$100.4MM
	vs Q4 2018	\$91.3MM
Equity Capital	Q4 2019	\$10.4MM
	vs Q4 2018	\$9.7MM
Loan Loss Allowance	Q4 2019	\$963.00K
	vs Q4 2018	\$946.00K
Unbacked Noncurrent Loans	Q4 2019	\$0
	vs Q4 2018	\$0
Real Estate Owned	Q4 2019	\$516.00K
	vs Q4 2018	\$59.00K

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

EMERGENCY CALLS

2020 Calls			
Fire	EMS	Other	TOTAL
68	317	10	395
61	308	10	379
51	282	11	344
51	267	11	329
			-
			-
			-
			-
			-
			-
			-
231	1,174	42	1,447
57.75	293.50	10.50	351.25

2019 Calls			
Fire	EMS	Other	TOTAL
68	344	8	420
60	346	15	421
68	357	5	430
73	335	7	415
87	360	6	453
68	325	9	402
60	328	8	396
86	345	8	439
66	325	7	398
79	324	10	413
77	313	15	405
67	359	13	439
859	4,061	111	5,031
71.58	338.42	9.25	410.00

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↑ 0	↓ -27	↑ 2	↓ -25
↑ 1	↓ -38	↓ -5	↓ -42
↓ -17	↓ -75	↑ 6	↓ -86
↓ -22	↓ -68	↑ 4	↓ -86
↓ -38	↓ -208	↑ 7	↓ -239
↓ -14	↓ -45	↑ 1	↓ -59

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 0%	↓ -8%	↑ 25%	↓ -6%
↑ 2%	↓ -11%	↓ -33%	↓ -10%
↓ -25%	↓ -21%	↑ 120%	↓ -20%
↓ -30%	↓ -20%	↑ 57%	↓ -21%
↓ -4%	↓ -5%	↑ 6%	↓ -5%
↓ -19%	↓ -13%	↑ 14%	↓ -14%

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2020

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 12,784,423.87	
Simmons Bank-Flexible Spendin	15,449.65	
Simmons Bank-Health Reimburse	7,556.93	
Petty Cash	185.00	
Investment Account	1,142,571.86	
Taxes Receivable - Current	6,568,385.00	
Due From Ambulance	59,755.71	
Due from Capital Projects	649,166.41	
Interest Receivable	8,907.15	
Prepaid Expenses	252,207.01	
Total Current Assets		21,488,608.59
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>21,488,608.59</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 15,250.44	
Accrued Salaries Payable	75,428.47	
Due to Debt Service Fund	649,166.41	
FSA Liability	260.21	
IRS Payroll Taxes W/H	7,735.21	
Total Current Liabilities		747,840.74
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	1,980,208.00	
Total Deferred Inflows of Resources		<u>1,980,208.00</u>
Total Liabilities		2,728,048.74
Fund Balance		
Fund Bal-Equip and Veh Replace	2,000,000.00	
Fund Balance-Emergency Prepare	3,000,000.00	
FB Assigned - Future Pension O	3,000,000.00	
Nonspendable- Prepaid Expenses	252,207.01	
PB - Assigned - Future Operat	3,000,000.00	
Fund Balance - Unassigned	5,736,744.33	
Excess Revenue over (under) Ex	1,771,608.51	
Total Fund Balance		<u>18,760,559.85</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u>21,488,608.59</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 57,955.27	90.98	\$ 4,817,573.83	97.70
Interest Income	2,852.90	4.48	59,556.64	1.21
Miscellaneous Revenue	100.00	0.16	350.00	0.01
Permit Revenue	2,791.00	4.38	51,416.86	1.04
Sale of Fixed Assets	0.00	0.00	2,250.00	0.05
Total Revenues	63,699.17	100.00	4,931,147.33	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,699.17	100.00	4,931,147.33	100.00
Expenditures				
Salaries	518,801.93	814.46	1,590,816.10	32.26
Salaries OT	11,315.22	17.76	46,983.35	0.95
Depreciated Assets	0.00	0.00	11,948.99	0.24
Payroll Taxes	39,628.39	62.21	123,793.01	2.51
Office Supplies	868.63	1.36	6,159.26	0.12
IT Expenses	2,015.50	3.16	35,899.92	0.73
Gas & Oil-Fuel	1,496.46	2.35	9,856.95	0.20
Bank Charges	0.00	0.00	22.00	0.00
Equipment Purchases	11,910.00	18.70	25,999.62	0.53
Dues & Subscriptions	0.00	0.00	3,747.80	0.08
Insurance - General	2,852.83	4.48	11,085.42	0.22
Insurance - Employee	96,690.82	151.79	389,939.21	7.91
Professional Fees	4,557.30	7.15	30,273.56	0.61
Building Maintenance	8,410.68	13.20	16,859.04	0.34
Equipment Maintenance	2,207.83	3.47	3,993.85	0.08
Vehicle Maintenance	21,710.01	34.08	46,887.71	0.95
Workers Comp Claims	253.40	0.40	1,367.64	0.03
Doctors Fees	297.50	0.47	367.50	0.01
Misc. Expenses	529.44	0.83	2,048.00	0.04
Training & Education	(589.60)	(0.93)	11,857.16	0.24
Uniforms	2,302.18	3.61	23,010.51	0.47
Supplies-Cleaning & Maint.	593.25	0.93	4,563.24	0.09
Utilities	2,853.38	4.48	12,058.98	0.24
Overhead Transfer	750,000.00	1,177.41	750,000.00	15.21
Total Expenditures	1,478,705.15	2,321.39	3,159,538.82	64.07
Excess Revenue over (under) Expenditur	\$ (1,415,005.98)	(2,221.39)	\$ 1,771,608.51	35.93

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 57,955.27	90.98	\$ 4,817,573.83	97.70
Interest Income	0.00	0.00	24.60	0.00
Investment Interest	0.00	0.00	6,369.28	0.13
SB Health Reimburse Interest	0.60	0.00	3.02	0.00
SB-Flexible Spending Interest	2.66	0.00	27.97	0.00
SB-General Interest	2,849.64	4.47	53,131.77	1.08
Misc Income	100.00	0.16	200.00	0.00
Fire Reports	0.00	0.00	150.00	0.00
Permit Revenue	2,791.00	4.38	51,416.86	1.04
Sale of Fixed Assets	0.00	0.00	2,250.00	0.05
Total Revenues	63,699.17	100.00	4,931,147.33	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,699.17	100.00	4,931,147.33	100.00
Expenditures				
Salaries-Firefighters	422,118.49	662.68	1,288,110.72	26.12
Salaries-Fire Chief	10,731.95	16.85	32,195.84	0.65
Salaries-Deputy Chiefs	56,184.79	88.20	170,519.23	3.46
Salaries-Admin Assistants	9,275.56	14.56	28,026.88	0.57
Salaries-Office Manager	5,898.94	9.26	17,696.83	0.36
Salaries-Fire Marshall	14,592.20	22.91	51,404.10	1.04
Salaries-Inspectors	0.00	0.00	2,862.50	0.06
Payroll Overtime-FF	10,551.01	16.56	40,549.74	0.82
Payroll Overtime-Deputy Chiefs	764.21	1.20	6,433.61	0.13
Banner Fire Equipment	0.00	0.00	5,449.00	0.11
Donatini Inc.	0.00	0.00	6,499.99	0.13
FICA/ Medicare	39,628.39	62.21	123,793.01	2.51
Marco	36.40	0.06	268.80	0.01
Office Source	254.07	0.40	957.60	0.02
Commerce Bank-VISA	273.95	0.43	805.82	0.02
ADP Screening Services	131.69	0.21	527.89	0.01
Rejis Commission	20.30	0.03	81.20	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	0.00	13.60	0.00
Summer One	152.22	0.24	697.14	0.01
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.05
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Image Trend	0.00	0.00	23,785.08	0.48
First Watch	575.50	0.90	2,302.00	0.05
Miken Technologies	1,440.00	2.26	1,440.00	0.03
Target Solutions	0.00	0.00	8,067.84	0.16
BRDA Electric	0.00	0.00	305.00	0.01
Sieveling	1,496.46	2.35	9,827.08	0.20
Commerce Bank-VISA	0.00	0.00	29.87	0.00
Simmons Bank Fees	0.00	0.00	22.00	0.00
Sentinel Emergency Solutions	0.00	0.00	3,023.14	0.06
Commerce Bank-VISA	0.00	0.00	713.15	0.01
Knox	0.00	0.00	9,513.00	0.19
Simulaid	0.00	0.00	840.33	0.02

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Mirion Technologies	1,875.00	2.94	1,875.00	0.04
EA Medical	10,035.00	15.75	10,035.00	0.20
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.02
Commerce Bank-VISA	0.00	0.00	153.30	0.00
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.04
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.02
McNeil & Company	0.00	0.00	(675.52)	(0.01)
Lakenan	0.00	0.00	157.50	0.00
Standard Insurance	3,031.60	4.76	11,782.21	0.24
Insurance Reimbursements	(178.77)	(0.28)	(178.77)	0.00
Delta Dental	6,328.08	9.93	25,135.39	0.51
United Healthcare	103,279.23	162.14	409,938.18	8.31
Eyemed	364.55	0.57	1,458.20	0.03
Quality Benefits	5,594.65	8.78	10,007.33	0.20
J W Terrill	0.00	0.00	3,773.59	0.08
PAS	0.00	0.00	2,797.12	0.06
Insurance Reimbursements	(18,875.69)	(29.63)	(67,209.44)	(1.36)
Gold's Gym	0.00	0.00	808.20	0.02
Marsh & McLennan	0.00	0.00	3,230.64	0.07
Rognan & Associates	1,400.00	2.20	5,600.00	0.11
Spector, Wolfe, McLaughlin	2,268.21	3.56	8,054.76	0.16
Darla Sansoucie	448.00	0.70	448.00	0.01
Paylocity	441.09	0.69	2,170.80	0.04
Lockton	0.00	0.00	3,500.00	0.07
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.21
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00
Blue Chip Exterminating	150.15	0.24	689.85	0.01
Buildingstars	160.30	0.25	641.20	0.01
B&B Distributors	465.12	0.73	465.12	0.01
Commerce Bank-VISA	13.99	0.02	155.82	0.00
Scott Lee Heating	260.75	0.41	260.75	0.01
STL Automatic Door	114.45	0.18	3,828.65	0.08
Merlo Plumbing	127.40	0.20	127.40	0.00
Sam's Club	0.00	0.00	699.99	0.01
Midwest Alarms	0.00	0.00	2,038.75	0.04
Daniel's Lawn Care	1,235.50	1.94	1,655.50	0.03
Slyman Bros	0.00	0.00	412.99	0.01
Go Green Solar Lighting	5,932.02	9.31	5,932.02	0.12
Building Maint Reimbursements	(49.00)	(0.08)	(49.00)	0.00
Sentinel Emergency Solutions	940.92	1.48	2,081.78	0.04
Grainger	109.72	0.17	109.72	0.00
Commerce Bank-VISA	0.00	0.00	384.73	0.01
Banner Fire Equipment	86.80	0.14	86.80	0.00
Crest Industries	0.00	0.00	11.19	0.00
Lowes	19.40	0.03	51.00	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Rock-N-Rescue	103.40	0.16	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	947.59	1.49	947.59	0.02
Sentinel Emergency Solutions	205.00	0.32	12,491.51	0.25
CIT Trucks	6,964.73	10.93	16,696.70	0.34
Commerce Bank-VISA	737.89	1.16	817.50	0.02
Don's Automotive	0.00	0.00	154.66	0.00
Purcell Tire Company	44.40	0.07	1,953.06	0.04
American Test Center	0.00	0.00	575.00	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
MO River Auto Parts	0.00	0.00	116.29	0.00
Leo M Ellebracht	13,732.10	21.56	13,732.10	0.28
Mueller Industries	0.00	0.00	325.00	0.01
Sam's Club	25.89	0.04	25.89	0.00
SSM Health	253.40	0.40	930.51	0.02
Mercy Corp Health	0.00	0.00	437.13	0.01
SSM Health	297.50	0.47	297.50	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Commerce Bank-VISA	529.44	0.83	1,805.64	0.04
Petty Cash	0.00	0.00	37.14	0.00
Sam's	0.00	0.00	205.22	0.00
Commerce Bank-VISA	256.99	0.40	7,903.99	0.16
Sikich	12.88	0.02	590.38	0.01
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	0.00	0.00	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
FDIC	0.00	0.00	4,234.00	0.09
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(859.47)	(1.35)	(1,201.47)	(0.02)
Leon Uniform Company	357.30	0.56	625.35	0.01
Sentinel Emergency Solutions	1,011.05	1.59	1,207.05	0.02
Leo Ellebrecht	0.00	0.00	1,881.60	0.04
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	176.07	0.28	312.47	0.01
Uniforms - Payroll	0.00	0.00	18,196.88	0.37
K&K Supply	1,059.58	1.66	1,059.58	0.02
John Zelch	71.63	0.11	71.63	0.00
Uniform Reimbursements	(373.45)	(0.59)	(383.95)	(0.01)
Grainger	0.00	0.00	192.21	0.00
Lowes	0.00	0.00	411.38	0.01
Sam's Club	373.23	0.59	1,969.67	0.04
Commerce Bank-VISA	116.42	0.18	380.75	0.01
Batteries Plus Bulbs	0.00	0.00	207.23	0.00
Cratex Packaging	0.00	0.00	1,055.43	0.02
Wal-Mart	103.60	0.16	142.48	0.00
K&K Supply	0.00	0.00	204.09	0.00
Missouri-American Water	533.28	0.84	993.49	0.02
Laclede Gas Company	592.89	0.93	3,678.25	0.07
AmerenUE	1,250.22	1.96	5,232.43	0.11
MSD	218.74	0.34	1,141.44	0.02
Aspen Waste Systems	258.25	0.41	1,013.37	0.02
Overhead Transfer	750,000.00	1,177.41	750,000.00	15.21
Total Expenditures	1,478,705.15	2,321.39	3,159,538.82	64.07
Excess Revenue over (under) Expenditur	\$ (1,415,005.98)	(2,221.39)	\$ 1,771,608.51	35.93

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 57,955.27	\$ 67,806.12	\$ 4,817,573.83	\$ 4,602,507.09
Interest Income	2,852.90	17,843.44	59,556.64	68,412.83
Miscellaneous Revenue	100.00	50.00	350.00	807.40
Permit Revenue	2,791.00	62,314.00	51,416.86	110,023.00
Rental Income	0.00	1,475.00	0.00	5,825.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	63,699.17	149,488.56	4,931,147.33	4,787,575.32
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,699.17	149,488.56	4,931,147.33	4,787,575.32
Expenditures				
Salaries	518,801.93	331,916.32	1,590,816.10	1,364,363.77
Salaries OT	11,315.22	6,581.31	46,983.35	41,133.97
Election Expenses	0.00	0.00	0.00	14.00
Depreciated Assets	0.00	72.00	11,948.99	72.00
Payroll Taxes	39,628.39	25,287.01	123,793.01	106,319.71
Office Supplies	868.63	766.42	6,159.26	3,725.50
IT Expenses	2,015.50	575.50	35,899.92	12,480.35
Gas & Oil-Fuel	1,496.46	3,766.26	9,856.95	13,040.06
Bank Charges	0.00	0.00	22.00	55.26
Equipment Purchases	11,910.00	0.00	25,999.62	3,830.58
Dues & Subscriptions	0.00	24.50	3,747.80	2,306.80
Insurance - General	2,852.83	2,803.74	11,085.42	11,689.96
Insurance - Employee	96,690.82	97,199.57	389,939.21	385,864.16
Professional Fees	4,557.30	4,060.62	30,273.56	19,845.10
Building Maintenance	8,410.68	1,921.41	16,859.04	10,281.50
Equipment Maintenance	2,207.83	2,607.85	3,993.85	9,337.69
Vehicle Maintenance	21,710.01	15,167.43	46,887.71	45,954.04
Workers Comp Claims	253.40	0.00	1,367.64	352.19
Rental Management Fee	0.00	128.50	0.00	657.75
Mortgage Payments	0.00	0.00	0.00	243,421.47
Doctors Fees	297.50	70.00	367.50	847.00
Misc. Expenses	529.44	386.50	2,048.00	2,297.36
Training & Education	(589.60)	5,388.26	11,857.16	15,904.30
Uniforms	2,302.18	1,961.40	23,010.51	26,948.59
Supplies-Cleaning & Maint.	593.25	57.97	4,563.24	3,535.07
Utilities	2,853.38	2,844.98	12,058.98	12,248.94
Overhead Transfer	750,000.00	0.00	750,000.00	500,000.00
Total Expenditures	1,478,705.15	503,587.55	3,159,538.82	2,836,527.12
Excess Revenue over (under) Expenditur	\$ (1,415,005.98)	\$ (354,098.99)	\$ 1,771,608.51	\$ 1,951,048.20

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 57,955.27	\$ 67,806.12	\$ 4,817,573.83	\$ 4,602,507.09
Interest Income	0.00	0.00	24.60	0.00
Investment Interest	0.00	0.00	6,369.28	1,556.62
Property Rental Interest	0.00	29.79	0.00	97.11
SB Health Reimburse Interest	0.60	0.42	3.02	1.33
SB-Flexible Spending Interest	2.66	14.88	27.97	53.15
SB-General Interest	2,849.64	17,798.35	53,131.77	66,704.62
Misc Income	100.00	50.00	200.00	807.40
Fire Reports	0.00	0.00	150.00	0.00
Permit Revenue	2,791.00	62,314.00	51,416.86	93,925.00
Building Permits	0.00	0.00	0.00	15,398.00
Re-Occupancy Fees	0.00	0.00	0.00	700.00
Upper End Property	0.00	1,475.00	0.00	5,825.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	63,699.17	149,488.56	4,931,147.33	4,787,575.32
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,699.17	149,488.56	4,931,147.33	4,787,575.32
Expenditures				
Salaries-Firefighters	422,118.49	279,278.36	1,288,110.72	1,116,059.17
Salaries-Fire Chief	10,731.95	6,946.17	32,195.84	27,784.65
Salaries-Deputy Chiefs	56,184.79	25,015.49	170,519.23	137,202.50
Salaries-Admin Assistants	9,275.56	5,453.00	28,026.88	21,812.00
Salaries-Office Manager	5,898.94	3,807.30	17,696.83	15,197.70
Salaries-Fire Marshall	14,592.20	9,928.50	51,404.10	39,926.50
Salaries-Inspectors	0.00	1,487.50	2,862.50	6,381.25
Payroll Overtime-FF	10,551.01	6,581.31	40,549.74	41,133.97
Payroll Overtime-Deputy Chiefs	764.21	0.00	6,433.61	0.00
St. Louis Cty Board of Electio	0.00	0.00	0.00	14.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Public Safety Outfitters	0.00	72.00	0.00	72.00
Donatini Inc.	0.00	0.00	6,499.99	0.00
FICA/ Medicare	39,628.39	25,287.01	123,793.01	106,319.71
Marco	36.40	54.60	268.80	145.60
Office Source	254.07	49.73	957.60	475.44
Commerce Bank-VISA	273.95	402.85	805.82	1,523.52
MO Lawyers Media	0.00	0.00	0.00	14.62
ADP Screening Services	131.69	0.00	527.89	629.22
Rejis Commission	20.30	0.00	81.20	7.00
Copy Source	0.00	28.00	0.00	50.05
Wal-Mart	0.00	27.92	19.54	27.92
UPS	0.00	0.00	13.60	24.42
Summer One	152.22	125.03	697.14	755.86
The Emblem Authority	0.00	0.00	165.90	103.95
Quantum Technologies	0.00	78.47	0.00	78.47
Speed-E-Way Printing	0.00	0.00	0.00	105.61
Martiz Convention	0.00	0.00	2,348.77	0.00
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Office Supplies - Undefined	0.00	(0.18)	0.00	(216.18)
Image Trend	0.00	0.00	23,785.08	6,018.35
First Watch	575.50	575.50	2,302.00	2,302.00
Miken Technologies	1,440.00	0.00	1,440.00	0.00
ESO Solutions	0.00	0.00	0.00	4,160.00
Target Solutions	0.00	0.00	8,067.84	0.00
BRDA Electric	0.00	0.00	305.00	0.00
Sieveling	1,496.46	3,717.15	9,827.08	12,990.95
Commerce Bank-VISA	0.00	49.11	29.87	49.11
Reliance Bank Fees	0.00	0.00	0.00	55.26
Simmons Bank Fees	0.00	0.00	22.00	0.00
Sentinel Emergency Solutions	0.00	0.00	3,023.14	1,767.30
Commerce Bank-VISA	0.00	0.00	713.15	0.00
Project Lifesaver	0.00	0.00	0.00	2,063.28
Knox	0.00	0.00	9,513.00	0.00
Simulaid	0.00	0.00	840.33	0.00
Mirion Technologies	1,875.00	0.00	1,875.00	0.00
EA Medical	10,035.00	0.00	10,035.00	0.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	889.00	875.00
Commerce Bank-VISA	0.00	0.00	153.30	132.30
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	24.50	35.00	24.50
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	50.00
Across the Street Productions	0.00	0.00	1,750.00	770.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.00
McNeil & Company	0.00	0.00	(675.52)	276.68
Lakenan	0.00	0.00	157.50	105.00
Standard Insurance	3,031.60	2,803.74	11,782.21	11,308.28
Insurance Reimbursements	(178.77)	0.00	(178.77)	0.00
Delta Dental	6,328.08	5,644.02	25,135.39	23,398.48
United Healthcare	103,279.23	107,043.15	409,938.18	419,163.57
Eyemed	364.55	385.09	1,458.20	1,469.66
Quality Benefits	5,594.65	2,724.89	10,007.33	8,280.18
J W Terrill	0.00	254.80	3,773.59	1,022.84
PAS	0.00	0.00	2,797.12	2,797.12
Insurance Reimbursements	(18,875.69)	(18,852.38)	(67,209.44)	(71,604.18)
Gold's Gym	0.00	0.00	808.20	1,336.49
Marsh & McLennan	0.00	0.00	3,230.64	0.00
Rognan & Associates	1,400.00	1,225.00	5,600.00	4,900.00
Spector, Wolfe, McLaughlin	2,268.21	2,427.95	8,054.76	8,299.89
Darla Sansoucie	448.00	0.00	448.00	616.00
Paylocity	441.09	407.67	2,170.80	2,012.40
Lockton	0.00	0.00	3,500.00	3,500.00
Aon Consulting	0.00	0.00	0.00	516.81
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.00
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00
Blue Chip Exterminating	150.15	59.50	689.85	282.10
Buildingstars	160.30	160.30	641.20	921.20
B&B Distributors	465.12	177.80	465.12	177.80
Commerce Bank-VISA	13.99	801.84	155.82	837.38
BRDA Electric	0.00	0.00	0.00	1,277.50
Lawn Systems	0.00	351.75	0.00	351.75
Scott Lee Heating	260.75	0.00	260.75	0.00
STL Automatic Door	114.45	99.75	3,828.65	5,157.81
Pfzinger Graphics	0.00	0.00	0.00	563.50

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Merlo Plumbing	127.40	0.00	127.40	244.24
Sam's Club	0.00	239.61	699.99	239.61
Midwest Alarms	0.00	0.00	2,038.75	197.75
Lowes	0.00	30.86	0.00	30.86
Daniel's Lawn Care	1,235.50	0.00	1,655.50	0.00
Slyman Bros	0.00	0.00	412.99	0.00
Go Green Solar Lighting	5,932.02	0.00	5,932.02	0.00
Building Maint Reimbursements	(49.00)	0.00	(49.00)	0.00
Sentinel Emergency Solutions	940.92	2,171.50	2,081.78	4,549.64
Dobbs Tire	0.00	0.00	0.00	20.92
Grainger	109.72	0.00	109.72	0.00
K&K Supply	0.00	50.59	0.00	162.37
Commerce Bank-VISA	0.00	0.00	384.73	1,190.24
Banner Fire Equipment	86.80	0.00	86.80	685.11
Crest Industries	0.00	0.00	11.19	10.71
Lowes	19.40	245.76	51.00	321.75
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Lion	0.00	0.00	0.00	1,741.60
Arco Lawn Equipment	0.00	0.00	0.00	5.32
Sam's Club	0.00	0.00	0.00	90.03
Pfizinger Graphics	0.00	140.00	0.00	140.00
Rock-N-Rescue	103.40	0.00	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	947.59	0.00	947.59	0.00
Sentinel Emergency Solutions	205.00	6,598.18	12,491.51	11,330.53
CIT Trucks	6,964.73	0.00	16,696.70	9,690.61
Kelly's Auto Repair	0.00	25.39	0.00	223.53
Commerce Bank-VISA	737.89	0.00	817.50	0.00
Public Safety Outfitters	0.00	8,543.86	0.00	8,543.86
Don's Automotive	0.00	0.00	154.66	768.64
Purcell Tire Company	44.40	0.00	1,953.06	538.88
American Test Center	0.00	0.00	575.00	2,942.95
Pfizinger Graphics	0.00	0.00	0.00	619.50
Clark Power Services	0.00	0.00	0.00	6,155.54
Pro Fusion Fab	0.00	0.00	0.00	5,140.00
MO River Auto Parts	0.00	0.00	116.29	0.00
Leo M Ellebracht	13,732.10	0.00	13,732.10	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	25.89	0.00	25.89	0.00
SSM Health	253.40	0.00	930.51	0.00
Mercy Corp Health	0.00	0.00	437.13	312.72
Commerce Bank-VISA	0.00	0.00	0.00	39.47
Rental Management Fee	0.00	128.50	0.00	657.75
Reliance Bank-Mortgage Interes	0.00	0.00	0.00	421.47
Reliance Bank-Mort. Principle	0.00	0.00	0.00	243,000.00
SSM Health	297.50	0.00	297.50	707.00
Athletico LTD	0.00	70.00	70.00	140.00
Commerce Bank-VISA	529.44	248.62	1,805.64	1,036.23
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	40.59
Sam's	0.00	0.00	205.22	262.05
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	0.00	0.00	252.73
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	0.00	0.00	98.06
Leon Uniform	0.00	137.88	0.00	137.88
Jefferson Cty Fire Investigato	0.00	0.00	0.00	375.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank-VISA	256.99	1,884.34	7,903.99	3,460.45
Sikich	12.88	245.00	590.38	677.99
Joel Cooper	0.00	84.00	0.00	84.00
Sunset Printing	0.00	1,117.13	0.00	1,117.13
WFM Special Tees	0.00	142.80	0.00	142.80
Gina Anderson	0.00	284.38	90.67	284.38
Wal-Mart	0.00	0.00	36.93	0.00
John Medlock	0.00	134.70	25.50	134.70
John Zelch	0.00	0.00	0.00	52.85
Lowes	0.00	32.31	0.00	140.22
Pennwell/ FDIC	0.00	0.00	0.00	5,845.75
Nate Miller	0.00	0.00	0.00	57.29
Ben Schwable	0.00	0.00	0.00	55.44
Rob Miller	0.00	26.60	0.00	251.80
Stephanie Spaniol	0.00	0.00	0.00	70.00
West County EMS & Fire	0.00	87.50	0.00	980.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	125.00
PAS	0.00	0.00	0.00	175.00
Trident Rescue	0.00	0.00	0.00	525.00
Brandon Meyer	0.00	112.00	0.00	112.00
Monarch FPD	0.00	262.50	0.00	262.50
SCESA	0.00	35.00	0.00	35.00
Anthony Schrempf	0.00	112.00	0.00	112.00
Tom Mueller	0.00	828.00	0.00	828.00
FDIC	0.00	0.00	4,234.00	0.00
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(859.47)	0.00	(1,201.47)	0.00
Leon Uniform Company	357.30	0.00	625.35	237.97
Sentinel Emergency Solutions	1,011.05	0.00	1,207.05	675.01
Leo Ellebrecht	0.00	2,003.40	1,881.60	5,998.53
Weber Fire & Safety	0.00	0.00	39.90	0.00
Firemaster	0.00	0.00	0.00	1,312.01
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	176.07	0.00	312.47	1,246.59
Uniforms - Payroll	0.00	0.00	18,196.88	16,628.34
MacQueen Emergency Group	0.00	0.00	0.00	284.54
The Emblem Authority	0.00	0.00	0.00	145.60
K&K Supply	1,059.58	0.00	1,059.58	0.00
John Zelch	71.63	0.00	71.63	0.00
Uniform Reimbursements	(373.45)	0.00	(383.95)	(21.00)
Employee Uniform Reimbursement	0.00	(42.00)	0.00	(63.00)
Grainger	0.00	0.00	192.21	17.70
Lowes	0.00	0.00	411.38	243.76
Sam's Club	373.23	34.27	1,969.67	1,366.53
Commerce Bank-VISA	116.42	8.75	380.75	208.29
Batteries Plus Bulbs	0.00	0.00	207.23	184.80
Cratex Packaging	0.00	0.00	1,055.43	403.10
Wal-Mart	103.60	14.95	142.48	697.40
K&K Supply	0.00	0.00	204.09	28.12
United Laboratories	0.00	0.00	0.00	385.37
Missouri-American Water	533.28	437.15	993.49	714.19
Laclede Gas Company	592.89	837.88	3,678.25	4,647.68
AmerenUE	1,250.22	1,163.45	5,232.43	5,144.61
MSD	218.74	195.88	1,141.44	890.43
Aspen Waste Systems	258.25	210.62	1,013.37	852.03
Overhead Transfer	750,000.00	0.00	750,000.00	500,000.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Total Expenditures	<u>1,478,705.15</u>	<u>503,587.55</u>	<u>3,159,538.82</u>	<u>2,836,527.12</u>
Excess Revenues over (under) Expenditu	\$ <u>(1,415,005.98)</u>	\$ <u>(354,098.99)</u>	\$ <u>1,771,608.51</u>	\$ <u>1,951,048.20</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 57,955.27	90.98	\$ 4,817,573.83	97.70
Interest Income	2,852.90	4.48	59,556.64	1.21
Miscellaneous Revenue	100.00	0.16	350.00	0.01
Permit Revenue	2,791.00	4.38	51,416.86	1.04
Sale of Fixed Assets	0.00	0.00	2,250.00	0.05
Total Revenues	63,699.17	100.00	4,931,147.33	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,699.17	100.00	4,931,147.33	100.00
Expenditures				
Salaries-Firefighters	422,118.49	662.68	1,288,110.72	26.12
Salaries-Fire Chief	10,731.95	16.85	32,195.84	0.65
Salaries-Deputy Chiefs	56,184.79	88.20	170,519.23	3.46
Salaries-Admin Assistants	9,275.56	14.56	28,026.88	0.57
Salaries-Office Manager	5,898.94	9.26	17,696.83	0.36
Salaries-Fire Marshall	14,592.20	22.91	51,404.10	1.04
Salaries-Inspectors	0.00	0.00	2,862.50	0.06
Total - Salaries	518,801.93	814.46	1,590,816.10	32.26
Salaries OT	11,315.22	17.76	46,983.35	0.95
Total - OT Salaries	11,315.22	17.76	46,983.35	0.95
Total - Election Expenses	0.00	0.00	0.00	0.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.11
Donatini Inc.	0.00	0.00	6,499.99	0.13
Total - Depreciated Assets	0.00	0.00	11,948.99	0.24
FICA/ Medicare	39,628.39	62.21	123,793.01	2.51
Total - Payroll Taxes	39,628.39	62.21	123,793.01	2.51
Marco	36.40	0.06	268.80	0.01
Office Source	254.07	0.40	957.60	0.02
Commerce Bank-VISA	273.95	0.43	805.82	0.02
ADP Screening Services	131.69	0.21	527.89	0.01
Rejis Commission	20.30	0.03	81.20	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	0.00	13.60	0.00
Summer One	152.22	0.24	697.14	0.01
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.05
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Total - Office Supplies	868.63	1.36	6,159.26	0.12
Image Trend	0.00	0.00	23,785.08	0.48
First Watch	575.50	0.90	2,302.00	0.05
Miken Technologies	1,440.00	2.26	1,440.00	0.03
Target Solutions	0.00	0.00	8,067.84	0.16
BRDA Electric	0.00	0.00	305.00	0.01
Total - IT Expenses	2,015.50	3.16	35,899.92	0.73

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Sieveking	1,496.46	2.35	9,827.08	0.20
Commerce Bank-VISA	0.00	0.00	29.87	0.00
Total - Gas & Oil/ Fuel	1,496.46	2.35	9,856.95	0.20
Bank Charges	0.00	0.00	22.00	0.00
Total - Bank Charges	0.00	0.00	22.00	0.00
Sentinel Emergency Solutions	0.00	0.00	3,023.14	0.06
Commerce Bank-VISA	0.00	0.00	713.15	0.01
Knox	0.00	0.00	9,513.00	0.19
Simulaids	0.00	0.00	840.33	0.02
Mirion Technologies	1,875.00	2.94	1,875.00	0.04
EA Medical	10,035.00	15.75	10,035.00	0.20
Total - Equipment Purchases	11,910.00	18.70	25,999.62	0.53
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.02
Commerce Bank-VISA	0.00	0.00	153.30	0.00
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.04
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.02
Total - Dues & Subscriptions	0.00	0.00	3,747.80	0.08
McNeil & Company	0.00	0.00	(675.52)	(0.01)
Lakenan	0.00	0.00	157.50	0.00
Standard Insurance	3,031.60	4.76	11,782.21	0.24
Insurance Reimbursements	(178.77)	(0.28)	(178.77)	0.00
Total - Insurance/ General	2,852.83	4.48	11,085.42	0.22
Delta Dental	6,328.08	9.93	25,135.39	0.51
United Healthcare	103,279.23	162.14	409,938.18	8.31
Eyemed	364.55	0.57	1,458.20	0.03
Quality Benefits	5,594.65	8.78	10,007.33	0.20
J W Terrill	0.00	0.00	3,773.59	0.08
PAS	0.00	0.00	2,797.12	0.06
Insurance Reimbursements	(18,875.69)	(29.63)	(67,209.44)	(1.36)
Gold's Gym	0.00	0.00	808.20	0.02
Marsh & McLennan	0.00	0.00	3,230.64	0.07
Total - Insurance/ Employee	96,690.82	151.79	389,939.21	7.91
Rognan & Associates	1,400.00	2.20	5,600.00	0.11
Spector, Wolfe, McLaughlin	2,268.21	3.56	8,054.76	0.16
Darla Sansoucie	448.00	0.70	448.00	0.01
Paylocity	441.09	0.69	2,170.80	0.04
Lockton	0.00	0.00	3,500.00	0.07
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.21
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00
Total - Professional Fees	4,557.30	7.15	30,273.56	0.61
Blue Chip Exterminating	150.15	0.24	689.85	0.01
Buildingstars	160.30	0.25	641.20	0.01
B&B Distributors	465.12	0.73	465.12	0.01
Commerce Bank-VISA	13.99	0.02	155.82	0.00
Scott Lee Heating	260.75	0.41	260.75	0.01
STL Automatic Door	114.45	0.18	3,828.65	0.08
Merlo Plumbing	127.40	0.20	127.40	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Sam's Club	0.00	0.00	699.99	0.01
Midwest Alarms	0.00	0.00	2,038.75	0.04
Daniel's Lawn Care	1,235.50	1.94	1,655.50	0.03
Slyman Bros	0.00	0.00	412.99	0.01
Go Green Solar Lighting	5,932.02	9.31	5,932.02	0.12
Building Maint Reimbursements	(49.00)	(0.08)	(49.00)	0.00
Total - Building Maintenance	8,410.68	13.20	16,859.04	0.34
Sentinel Emergency Solutions	940.92	1.48	2,081.78	0.04
Grainger	109.72	0.17	109.72	0.00
Commerce Bank-VISA	0.00	0.00	384.73	0.01
Banner Fire Equipment	86.80	0.14	86.80	0.00
Crest Industries	0.00	0.00	11.19	0.00
Lowes	19.40	0.03	51.00	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Rock-N-Rescue	103.40	0.16	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	947.59	1.49	947.59	0.02
Total - Equipment Maintenance	2,207.83	3.47	3,993.85	0.08
Sentinel Emergency Solutions	205.00	0.32	12,491.51	0.25
CIT Trucks	6,964.73	10.93	16,696.70	0.34
Commerce Bank-VISA	737.89	1.16	817.50	0.02
Don's Automotive	0.00	0.00	154.66	0.00
Purcell Tire Company	44.40	0.07	1,953.06	0.04
American Test Center	0.00	0.00	575.00	0.01
MO River Auto Parts	0.00	0.00	116.29	0.00
Leo M Ellebracht	13,732.10	21.56	13,732.10	0.28
Mueller Industries	0.00	0.00	325.00	0.01
Sam's Club	25.89	0.04	25.89	0.00
Total - Vehicle Maintenance	21,710.01	34.08	46,887.71	0.95
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	253.40	0.40	930.51	0.02
Mercy Corp Health	0.00	0.00	437.13	0.01
Total - Worker's Comp Claims	253.40	0.40	1,367.64	0.03
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	297.50	0.47	297.50	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Total - Doctors Fees	297.50	0.47	367.50	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	529.44	0.83	1,805.64	0.04
Petty Cash	0.00	0.00	37.14	0.00
Sam's	0.00	0.00	205.22	0.00
Total - Misc Expenses	529.44	0.83	2,048.00	0.04
Commerce Bank-VISA	256.99	0.40	7,903.99	0.16
Sikich	12.88	0.02	590.38	0.01
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	0.00	0.00	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
FDIC	0.00	0.00	4,234.00	0.09

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(859.47)	(1.35)	(1,201.47)	(0.02)
Total - Training & Education	(589.60)	(0.93)	11,857.16	0.24
Leon Uniform Company	357.30	0.56	625.35	0.01
Sentinel Emergency Solutions	1,011.05	1.59	1,207.05	0.02
Leo Ellebrecht	0.00	0.00	1,881.60	0.04
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	176.07	0.28	312.47	0.01
Uniforms - Payroll	0.00	0.00	18,196.88	0.37
K&K Supply	1,059.58	1.66	1,059.58	0.02
John Zelch	71.63	0.11	71.63	0.00
Uniform Reimbursements	(373.45)	(0.59)	(383.95)	(0.01)
Total - Uniforms	2,302.18	3.61	23,010.51	0.47
Grainger	0.00	0.00	192.21	0.00
Lowes	0.00	0.00	411.38	0.01
Sam's Club	373.23	0.59	1,969.67	0.04
Commerce Bank-VISA	116.42	0.18	380.75	0.01
Batteries Plus Bulbs	0.00	0.00	207.23	0.00
Cratex Packaging	0.00	0.00	1,055.43	0.02
Wal-Mart	103.60	0.16	142.48	0.00
K&K Supply	0.00	0.00	204.09	0.00
Total - Supplies/ Cleaning & Maintenance	593.25	0.93	4,563.24	0.09
Missouri-American Water	533.28	0.84	993.49	0.02
Laclede Gas Company	592.89	0.93	3,678.25	0.07
AmerenUE	1,250.22	1.96	5,232.43	0.11
MSD	218.74	0.34	1,141.44	0.02
Aspen Waste Systems	258.25	0.41	1,013.37	0.02
Total - Utilities	2,853.38	4.48	12,058.98	0.24
Overhead Transfer	750,000.00	1,177.41	750,000.00	15.21
Total - Overhead Transfers	750,000.00	1,177.41	750,000.00	15.21
Total Expenditures	1,478,705.15	2,321.39	3,159,538.82	64.07
Excess Revenue over (under) Expenditure \$	(1,415,005.98)	(2,221.39)	\$ 1,771,608.51	35.93

Penton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 57,955.27	67,806.12	\$ 4,817,573.83	4,602,507.09
Interest Income	2,852.90	17,843.44	59,556.64	68,412.83
Miscellaneous Revenue	100.00	50.00	350.00	807.40
Permit Revenue	2,791.00	62,314.00	51,416.86	110,023.00
Rental Income	0.00	1,475.00	0.00	5,825.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	63,699.17	149,488.56	4,931,147.33	4,787,575.32
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,699.17	149,488.56	4,931,147.33	4,787,575.32
Expenditures				
Salaries-Firefighters	422,118.49	279,278.36	1,288,110.72	1,116,059.17
Salaries-Fire Chief	10,731.95	6,946.17	32,195.84	27,784.65
Salaries-Deputy Chiefs	56,184.79	25,015.49	170,519.23	137,202.50
Salaries-Admin Assistants	9,275.56	5,453.00	28,026.88	21,812.00
Salaries-Office Manager	5,898.94	3,807.30	17,696.83	15,197.70
Salaries-Fire Marshall	14,592.20	9,928.50	51,404.10	39,926.50
Salaries-Inspectors	0.00	1,487.50	2,862.50	6,381.25
Total - Salaries	518,801.93	331,916.32	1,590,816.10	1,364,363.77
Salaries OT	11,315.22	6,581.31	46,983.35	41,133.97
Total - OT Salaries	11,315.22	6,581.31	46,983.35	41,133.97
St. Louis Cty Board of Electio	0.00	0.00	0.00	14.00
Total - Election Expenses	0.00	0.00	0.00	14.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Public Safety Outfitters	0.00	72.00	0.00	72.00
Donatini Inc.	0.00	0.00	6,499.99	0.00
Total - Depreciated Assets	0.00	72.00	11,948.99	72.00
FICA/ Medicare	39,628.39	25,287.01	123,793.01	106,319.71
Total - Payroll Taxes	39,628.39	25,287.01	123,793.01	106,319.71
Marco	36.40	54.60	268.80	145.60
Office Source	254.07	49.73	957.60	475.44
Commerce Bank-VISA	273.95	402.85	805.82	1,523.52
MO Lawyers Media	0.00	0.00	0.00	14.62
ADP Screening Services	131.69	0.00	527.89	629.22
Rejis Commission	20.30	0.00	81.20	7.00
Copy Source	0.00	28.00	0.00	50.05
Wal-Mart	0.00	27.92	19.54	27.92
UPS	0.00	0.00	13.60	24.42
Summer One	152.22	125.03	697.14	755.86
The Emblem Authority	0.00	0.00	165.90	103.95
Quantum Technologies	0.00	78.47	0.00	78.47
Speed-E-Way Printing	0.00	0.00	0.00	105.61
Martiz Convention	0.00	0.00	2,348.77	0.00
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Office Supplies - Undefined	0.00	(0.18)	0.00	(216.18)
Total - Office Supplies	868.63	766.42	6,159.26	3,725.50
Image Trend	0.00	0.00	23,785.08	6,018.35
First Watch	575.50	575.50	2,302.00	2,302.00
Miken Technologies	1,440.00	0.00	1,440.00	0.00
ESO Solutions	0.00	0.00	0.00	4,160.00
Target Solutions	0.00	0.00	8,067.84	0.00
BRDA Electric	0.00	0.00	305.00	0.00
Total - IT Expenses	2,015.50	575.50	35,899.92	12,480.35
Sieveking	1,496.46	3,717.15	9,827.08	12,990.95
Commerce Bank-VISA	0.00	49.11	29.87	49.11
Total - Gas & Oil/ Fuel	1,496.46	3,766.26	9,856.95	13,040.06
Bank Charges	0.00	0.00	22.00	55.26
Total - Bank Charges	0.00	0.00	22.00	55.26
Sentinel Emergency Solutions	0.00	0.00	3,023.14	1,767.30
Commerce Bank-VISA	0.00	0.00	713.15	0.00
Project Lifesaver	0.00	0.00	0.00	2,063.28
Knox	0.00	0.00	9,513.00	0.00
Simulaids	0.00	0.00	840.33	0.00
Mirion Technologies	1,875.00	0.00	1,875.00	0.00
EA Medical	10,035.00	0.00	10,035.00	0.00
Total - Equipment Purchases	11,910.00	0.00	25,999.62	3,830.58
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	889.00	875.00
Commerce Bank-VISA	0.00	0.00	153.30	132.30
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	24.50	35.00	24.50
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	50.00
Across the Street Productions	0.00	0.00	1,750.00	770.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.00
Total - Dues & Subscriptions	0.00	24.50	3,747.80	2,306.80
McNeil & Company	0.00	0.00	(675.52)	276.68
Lakenan	0.00	0.00	157.50	105.00
Standard Insurance	3,031.60	2,803.74	11,782.21	11,308.28
Insurance Reimbursements	(178.77)	0.00	(178.77)	0.00
Total - Insurance/ General	2,852.83	2,803.74	11,085.42	11,689.96
Delta Dental	6,328.08	5,644.02	25,135.39	23,398.48
United Healthcare	103,279.23	107,043.15	409,938.18	419,163.57
Eyemed	364.55	385.09	1,458.20	1,469.66
Quality Benefits	5,594.65	2,724.89	10,007.33	8,280.18
J W Terrill	0.00	254.80	3,773.59	1,022.84
PAS	0.00	0.00	2,797.12	2,797.12
Insurance Reimbursements	(18,875.69)	(18,852.38)	(67,209.44)	(71,604.18)
Gold's Gym	0.00	0.00	808.20	1,336.49
Marsh & McLennan	0.00	0.00	3,230.64	0.00
Total - Insurance/ Employee	96,690.82	97,199.57	389,939.21	385,864.16
Rognan & Associates	1,400.00	1,225.00	5,600.00	4,900.00
Spector, Wolfe, McLaughlin	2,268.21	2,427.95	8,054.76	8,299.89
Darla Sansoucie	448.00	0.00	448.00	616.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Paylocity	441.09	407.67	2,170.80	2,012.40
Lockton	0.00	0.00	3,500.00	3,500.00
Aon Consulting	0.00	0.00	0.00	516.81
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.00
Professional Fees Reimbursemen	0.00	0.00	(76.30)	0.00
Total - Professional Fees	4,557.30	4,060.62	30,273.56	19,845.10
Blue Chip Exterminating	150.15	59.50	689.85	282.10
Buildingstars	160.30	160.30	641.20	921.20
B&B Distributors	465.12	177.80	465.12	177.80
Commerce Bank-VISA	13.99	801.84	155.82	837.38
BRDA Electric	0.00	0.00	0.00	1,277.50
Lawn Systems	0.00	351.75	0.00	351.75
Scott Lee Heating	260.75	0.00	260.75	0.00
STL Automatic Door	114.45	99.75	3,828.65	5,157.81
Pfizinger Graphics	0.00	0.00	0.00	563.50
Merlo Plumbing	127.40	0.00	127.40	244.24
Sam's Club	0.00	239.61	699.99	239.61
Midwest Alarms	0.00	0.00	2,038.75	197.75
Lowes	0.00	30.86	0.00	30.86
Daniel's Lawn Care	1,235.50	0.00	1,655.50	0.00
Slyman Bros	0.00	0.00	412.99	0.00
Go Green Solar Lighting	5,932.02	0.00	5,932.02	0.00
Building Maint Reimbursements	(49.00)	0.00	(49.00)	0.00
Total - Building Maintenance	8,410.68	1,921.41	16,859.04	10,281.50
Sentinel Emergency Solutions	940.92	2,171.50	2,081.78	4,549.64
Dobbs Tire	0.00	0.00	0.00	20.92
Grainger	109.72	0.00	109.72	0.00
K&K Supply	0.00	50.59	0.00	162.37
Commerce Bank-VISA	0.00	0.00	384.73	1,190.24
Banner Fire Equipment	86.80	0.00	86.80	685.11
Crest Industries	0.00	0.00	11.19	10.71
Lowes	19.40	245.76	51.00	321.75
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Lion	0.00	0.00	0.00	1,741.60
Arco Lawn Equipment	0.00	0.00	0.00	5.32
Sam's Club	0.00	0.00	0.00	90.03
Pfizinger Graphics	0.00	140.00	0.00	140.00
Rock-N-Rescue	103.40	0.00	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	947.59	0.00	947.59	0.00
Total - Equipment Maintenance	2,207.83	2,607.85	3,993.85	9,337.69
Sentinel Emergency Solutions	205.00	6,598.18	12,491.51	11,330.53
CIT Trucks	6,964.73	0.00	16,696.70	9,690.61
Kelly's Auto Repair	0.00	25.39	0.00	223.53
Commerce Bank-VISA	737.89	0.00	817.50	0.00
Public Safety Outfitters	0.00	8,543.86	0.00	8,543.86
Don's Automotive	0.00	0.00	154.66	768.64
Purcell Tire Company	44.40	0.00	1,953.06	538.88
American Test Center	0.00	0.00	575.00	2,942.95
Pfizinger Graphics	0.00	0.00	0.00	619.50
Clark Power Services	0.00	0.00	0.00	6,155.54
Pro Fusion Fab	0.00	0.00	0.00	5,140.00
MO River Auto Parts	0.00	0.00	116.29	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Leo M Ellebracht	13,732.10	0.00	13,732.10	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	25.89	0.00	25.89	0.00
Total - Vehicle Maintenance	21,710.01	15,167.43	46,887.71	45,954.04
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	253.40	0.00	930.51	0.00
Mercy Corp Health	0.00	0.00	437.13	312.72
Commerce Bank-VISA	0.00	0.00	0.00	39.47
Total - Worker's Comp Claims	253.40	0.00	1,367.64	352.19
Rental Management Fee	0.00	128.50	0.00	657.75
Total - Rental Management Fee	0.00	128.50	0.00	657.75
Reliance Bank-Mortgage Interes	0.00	0.00	0.00	421.47
Reliance Bank-Mort. Principle	0.00	0.00	0.00	243,000.00
Total - Mortgage Payments	0.00	0.00	0.00	243,421.47
SSM Health	297.50	0.00	297.50	707.00
Athletico LTD	0.00	70.00	70.00	140.00
Total - Doctors Fees	297.50	70.00	367.50	847.00
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	529.44	248.62	1,805.64	1,036.23
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	40.59
Sam's	0.00	0.00	205.22	262.05
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	0.00	0.00	252.73
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	0.00	0.00	98.06
Leon Uniform	0.00	137.88	0.00	137.88
Total - Misc Expenses	529.44	386.50	2,048.00	2,297.36
Jefferson Cty Fire Investigato	0.00	0.00	0.00	375.00
Commerce Bank-VISA	256.99	1,884.34	7,903.99	3,460.45
Sikich	12.88	245.00	590.38	677.99
Joel Cooper	0.00	84.00	0.00	84.00
Sunset Printing	0.00	1,117.13	0.00	1,117.13
WFM Special Tees	0.00	142.80	0.00	142.80
Gina Anderson	0.00	284.38	90.67	284.38
Wal-Mart	0.00	0.00	36.93	0.00
John Medlock	0.00	134.70	25.50	134.70
John Zelch	0.00	0.00	0.00	52.85
Lowe's	0.00	32.31	0.00	140.22
Pennwell/ FDIC	0.00	0.00	0.00	5,845.75
Nate Miller	0.00	0.00	0.00	57.29
Ben Schwable	0.00	0.00	0.00	55.44
Rob Miller	0.00	26.60	0.00	251.80
Stephanie Spaniol	0.00	0.00	0.00	70.00
West County EMS & Fire	0.00	87.50	0.00	980.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	125.00
PAS	0.00	0.00	0.00	175.00
Trident Rescue	0.00	0.00	0.00	525.00
Brandon Meyer	0.00	112.00	0.00	112.00
Monarch FPD	0.00	262.50	0.00	262.50

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
SCESA	0.00	35.00	0.00	35.00
Anthony Schrempf	0.00	112.00	0.00	112.00
Tom Mueller	0.00	828.00	0.00	828.00
FDIC	0.00	0.00	4,234.00	0.00
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(859.47)	0.00	(1,201.47)	0.00
Total - Training & Education	(589.60)	5,388.26	11,857.16	15,904.30
Leon Uniform Company	357.30	0.00	625.35	237.97
Sentinel Emergency Solutions	1,011.05	0.00	1,207.05	675.01
Leo Ellebrecht	0.00	2,003.40	1,881.60	5,998.53
Weber Fire & Safety	0.00	0.00	39.90	0.00
Firemaster	0.00	0.00	0.00	1,312.01
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	176.07	0.00	312.47	1,246.59
Uniforms - Payroll	0.00	0.00	18,196.88	16,628.34
MacQueen Emergency Group	0.00	0.00	0.00	284.54
The Emblem Authority	0.00	0.00	0.00	145.60
K&K Supply	1,059.58	0.00	1,059.58	0.00
John Zelch	71.63	0.00	71.63	0.00
Uniform Reimbursements	(373.45)	0.00	(383.95)	(21.00)
Employee Uniform Reimbursement	0.00	(42.00)	0.00	(63.00)
Total - Uniforms	2,302.18	1,961.40	23,010.51	26,948.59
Grainger	0.00	0.00	192.21	17.70
Lowes	0.00	0.00	411.38	243.76
Sam's Club	373.23	34.27	1,969.67	1,366.53
Commerce Bank-VISA	116.42	8.75	380.75	208.29
Batteries Plus Bulbs	0.00	0.00	207.23	184.80
Cratex Packaging	0.00	0.00	1,055.43	403.10
Wal-Mart	103.60	14.95	142.48	697.40
K&K Supply	0.00	0.00	204.09	28.12
United Laboratories	0.00	0.00	0.00	385.37
Total - Supplies/ Cleaning & Maintenance	593.25	57.97	4,563.24	3,535.07
Missouri-American Water	533.28	437.15	993.49	714.19
Laclede Gas Company	592.89	837.88	3,678.25	4,647.68
AmerenUE	1,250.22	1,163.45	5,232.43	5,144.61
MSD	218.74	195.88	1,141.44	890.43
Aspen Waste Systems	258.25	210.62	1,013.37	852.03
Total - Utilities	2,853.38	2,844.98	12,058.98	12,248.94
Overhead Transfer	750,000.00	0.00	750,000.00	500,000.00
Total - Overhead Transfers	750,000.00	0.00	750,000.00	500,000.00
Total Expenditures	1,478,705.15	503,587.55	3,159,538.82	2,836,527.12
Excess Revenue over (under) Expenditure \$	(1,415,005.98)	(354,098.99)	\$ 1,771,608.51	1,951,048.20

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2020

ASSETS

Current Assets		
Simmons Bank - 3181	\$	4,146,691.16
MVB Money Market		7,696.92
Investment Account		532,504.09
COVID-19 Fund		19,129.41
Taxes Receivable - Current		1,961,744.00
Ambulance Billing Receivable		178,751.00
Interest Receivable		6,744.27
Prepaid Expenses		112,049.80
Total Current Assets		6,965,310.65
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>6,965,310.65</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	15,646.45
Accrued Salaries Payable		31,384.72
Due to General		59,755.71
IRS Payroll Taxes W/H		2,390.93
Total Current Liabilities		109,177.81
Deferred Inflows of Resources		
Unavailable Revenue - DefTax		591,418.00
Total Deferred Inflows of Resources		591,418.00
Total Liabilities		700,595.81
Fund Balance		
Nonspendable- Prepaid Expenses		112,049.80
Fund Balance - Restricted		5,535,026.43
Excess Revenue over (under) Ex		617,638.61
Total Fund Balance		6,264,714.84
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>6,965,310.65</u></u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 17,312.30	18.22	\$ 1,438,653.21	83.49
Ambulance Service Charge	57,687.04	60.72	248,805.69	14.44
Interest Income	877.21	0.92	16,476.23	0.96
COVID-19 Stimulus Income	19,129.41	20.13	19,129.41	1.11
Total Revenues	95,005.96	100.00	1,723,064.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	95,005.96	100.00	1,723,064.54	100.00
Expenditures				
Salaries	216,089.90	227.45	658,521.21	38.22
Salaries OT	4,849.38	5.10	20,135.74	1.17
Payroll Taxes	16,515.17	17.38	51,282.10	2.98
Office Supplies	372.26	0.39	2,639.67	0.15
Gas & Oil-Fuel	641.33	0.68	4,224.38	0.25
Bank Charges	85.00	0.09	359.00	0.02
Dues & Subscriptions	0.00	0.00	1,591.20	0.09
Insurance - General	1,222.63	1.29	4,750.89	0.28
Insurance - Employee	41,403.51	43.58	167,198.97	9.70
Professional Fee	4,986.50	5.25	26,994.08	1.57
GEMT Fees	102,256.48	107.63	102,256.48	5.93
Building Maintenance	3,604.65	3.79	7,225.37	0.42
Equipment Maintenance	2,270.15	2.39	26,726.57	1.55
Vehicle Maintenance	697.72	0.73	4,631.36	0.27
Workers Comp Claims	108.60	0.11	586.13	0.03
Doctors Fees	127.50	0.13	157.50	0.01
Misc Expenses	226.90	0.24	877.71	0.05
Training & Education	312.58	0.33	8,305.63	0.48
Uniforms	986.60	1.04	9,861.61	0.57
Supplies-Cleaning & Maint.	254.20	0.27	1,932.18	0.11
Utilities	1,222.88	1.29	5,168.15	0.30
Total Expenditures	398,233.94	419.17	1,105,425.93	64.15
Excess Revenue over (under) Expenditur	\$ (303,227.98)	(319.17)	\$ 617,638.61	35.85

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 17,312.30	18.22	\$ 1,438,653.21	83.49
Ambulance Service Charge	57,687.04	60.72	252,046.87	14.63
Ambulance Refunds	0.00	0.00	(3,241.18)	(0.19)
MVB Interest	1.26	0.00	7.58	0.00
Simmons Bank Interest	875.95	0.92	16,468.65	0.96
COVID-19 Stimulus Income	19,129.41	20.13	19,129.41	1.11
Total Revenues	95,005.96	100.00	1,723,064.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	95,005.96	100.00	1,723,064.54	100.00
Expenditures				
Salaries-Fire Chief	4,599.41	4.84	13,798.22	0.80
Salaries-Deputy Chiefs	24,079.20	25.34	73,079.66	4.24
Salaries-Admin Assistants	3,975.24	4.18	12,011.52	0.70
Salaries-Office Manager	2,528.12	2.66	7,584.35	0.44
Salaries-EMT/Paramedic	180,907.93	190.42	552,047.46	32.04
Payroll OT-Ambulance	4,521.86	4.76	17,378.47	1.01
Payroll OT - Deputy Chiefs	327.52	0.34	2,757.27	0.16
PR Taxes - FICA/ Medicare	16,515.17	17.38	51,282.10	2.98
Ambulance Exp Transfer	372.26	0.39	2,639.67	0.15
Ambulance Exp Transfer	641.33	0.68	4,224.38	0.25
Simmons Bank	85.00	0.09	359.00	0.02
Ambulance Transfer	0.00	0.00	1,591.20	0.09
Ambulance Exp Transfer	1,222.63	1.29	4,750.89	0.28
Ambulance Exp Transfer	41,403.51	43.58	167,198.97	9.70
Rognan & Associates	600.00	0.63	2,400.00	0.14
Spector, Wolfe, McLaughlin	972.09	1.02	3,452.04	0.20
Darla Sansoucie	192.00	0.20	192.00	0.01
Paylocity	189.04	0.20	930.34	0.05
Lockton	0.00	0.00	1,500.00	0.09
EMS/Mc	187.42	0.20	5,856.14	0.34
EMS/MC C/C Fees	2,845.95	3.00	8,113.56	0.47
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.26
GEMT Fees	102,256.48	107.63	102,256.48	5.93
Ambulance Transfer	3,604.65	3.79	7,225.37	0.42
Stryker	0.00	0.00	5,198.40	0.30
Airgas	380.78	0.40	742.59	0.04
SSM Health	10.20	0.01	4,256.82	0.25
Boundtree	1,560.98	1.64	15,313.77	0.89
Arrow International	429.66	0.45	429.66	0.02
Grainger	0.00	0.00	346.21	0.02
K&K Supply	0.00	0.00	128.52	0.01
Ambulance Transfer	(111.47)	(0.12)	310.60	0.02
K&K Car Repair	0.00	0.00	2,182.11	0.13
Purcell Tire	697.72	0.73	2,195.40	0.13
Ambulance Expl Transfer	0.00	0.00	253.85	0.01
Ambulance Exp Transfer	108.60	0.11	586.13	0.03
Ambulance Exp Transfer	127.50	0.13	157.50	0.01
Ambulance Transfer	226.90	0.24	877.71	0.05
Commerce Bank-VISA	304.06	0.32	4,456.18	0.26
SSM Health	0.00	0.00	242.00	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
EMST	0.00	0.00	1,200.00	0.07
Ambulance Exp Transfer	8.52	0.01	2,407.45	0.14
Ambulance Exp Transfer	986.60	1.04	2,062.95	0.12
Uniforms - Payroll	0.00	0.00	7,798.66	0.45
Ambulance Transfer	254.20	0.27	1,932.18	0.11
Ambulance Exp Transfer	1,222.88	1.29	5,168.15	0.30
Total Expenditures	398,233.94	419.17	1,105,425.93	64.15
Excess Revenue over (under) Expenditur	\$ (303,227.98)	(319.17)	\$ 617,638.61	35.85

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 17,312.30	\$ 20,343.04	\$ 1,438,653.21	\$ 1,376,720.48
Ambulance Service Charge	57,687.04	70,580.87	248,805.69	235,984.78
Interest Income	877.21	5,878.59	16,476.23	22,063.13
COVID-19 Stimulus Income	19,129.41	0.00	19,129.41	0.00
Total Revenues	<u>95,005.96</u>	<u>96,802.50</u>	<u>1,723,064.54</u>	<u>1,634,768.39</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>95,005.96</u>	<u>96,802.50</u>	<u>1,723,064.54</u>	<u>1,634,768.39</u>
Expenditures				
Salaries	216,089.90	137,357.27	658,521.21	564,881.13
Salaries OT	4,849.38	2,820.56	20,135.74	17,628.85
Election Expenses	0.00	0.00	0.00	6.00
Depreciated Assets	0.00	18.00	0.00	18.00
Payroll Taxes	16,515.17	10,470.43	51,282.10	44,067.71
Office Supplies	372.26	328.72	2,639.67	1,905.45
Gas & Oil-Fuel	641.33	1,614.12	4,224.38	5,588.61
Bank Charges	85.00	36.00	359.00	284.50
Dues & Subscriptions	0.00	10.50	1,591.20	967.20
Insurance - General	1,222.63	1,201.60	4,750.89	5,009.98
Insurance - Employee	41,403.51	41,554.12	167,198.97	166,459.98
Professional Fee	4,986.50	4,715.34	26,994.08	20,419.48
GEMT Fees	102,256.48	51,515.72	102,256.48	51,515.72
Building Maintenance	3,604.65	823.46	7,225.37	4,406.37
Equipment Maintenance	2,270.15	6,359.51	26,726.57	32,329.86
Vehicle Maintenance	697.72	3,702.50	4,631.36	9,582.92
Workers Comp Claims	108.60	0.00	586.13	150.94
Doctors Fees	127.50	30.00	157.50	363.00
Misc Expenses	226.90	106.54	877.71	784.14
Training & Education	312.58	1,830.32	8,305.63	15,602.11
Uniforms	986.60	840.60	9,861.61	11,549.38
Supplies-Cleaning & Maint.	254.20	24.84	1,932.18	1,515.03
Utilities	1,222.88	1,219.25	5,168.15	5,249.43
Total Expenditures	<u>398,233.94</u>	<u>266,579.40</u>	<u>1,105,425.93</u>	<u>960,285.79</u>
Excess Revenue over (under) Expenditur	\$ <u>(303,227.98)</u>	\$ <u>(169,776.90)</u>	\$ <u>617,638.61</u>	\$ <u>674,482.60</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 17,312.30	\$ 20,343.04	\$ 1,438,653.21	\$ 1,376,720.48
Ambulance Service Charge	57,687.04	70,665.92	252,046.87	237,420.93
Ambulance Refunds	0.00	(85.05)	(3,241.18)	(1,436.15)
MVB Interest	1.26	1.26	7.58	5.04
Simmons Bank Interest	875.95	5,877.33	16,468.65	22,058.09
COVID-19 Stimulus Income	19,129.41	0.00	19,129.41	0.00
Total Revenues	95,005.96	96,802.50	1,723,064.54	1,634,768.39
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	95,005.96	96,802.50	1,723,064.54	1,634,768.39
Expenditures				
Salaries-Fire Chief	4,599.41	2,976.92	13,798.22	11,907.68
Salaries-Deputy Chiefs	24,079.20	10,720.93	73,079.66	58,801.08
Salaries-Admin Assistants	3,975.24	2,337.00	12,011.52	9,348.00
Salaries-Office Manager	2,528.12	1,631.70	7,584.35	6,513.30
Salaries-EMT/Paramedic	180,907.93	119,690.72	552,047.46	478,311.07
Payroll OT-Ambulance	4,521.86	2,820.56	17,378.47	17,628.85
Payroll OT - Deputy Chiefs	327.52	0.00	2,757.27	0.00
General Exp Transfer	0.00	0.00	0.00	6.00
Ambulance Exp Transfer	0.00	18.00	0.00	18.00
PR Taxes - FICA/ Medicare	16,515.17	10,470.43	51,282.10	44,067.71
Ambulance Exp Transfer	372.26	328.72	2,639.67	1,905.45
Ambulance Exp Transfer	641.33	1,614.12	4,224.38	5,588.61
Simmons Bank	85.00	36.00	359.00	284.50
Ambulance Transfer	0.00	10.50	1,591.20	967.20
Ambulance Exp Transfer	1,222.63	1,201.60	4,750.89	5,009.98
Ambulance Exp Transfer	41,403.51	41,554.12	167,198.97	166,459.98
Rognan & Associates	600.00	525.00	2,400.00	2,100.00
Spector, Wolfe, McLaughlin	972.09	1,040.55	3,452.04	3,557.09
Darla Sansoucie	192.00	0.00	192.00	264.00
Paylocity	189.04	174.71	930.34	862.46
Lockton	0.00	0.00	1,500.00	1,500.00
Aon Consulting	0.00	0.00	0.00	221.49
EMS/Mc	187.42	553.95	5,856.14	3,287.04
EMS/MC C/C Fees	2,845.95	2,421.13	8,113.56	8,627.40
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.00
GEMT Fees	102,256.48	51,515.72	102,256.48	51,515.72
Ambulance Transfer	3,604.65	823.46	7,225.37	4,406.37
Physio-Control	0.00	0.00	0.00	6,065.40
Stryker	0.00	0.00	5,198.40	0.00
Airgas	380.78	229.97	742.59	1,129.86
SSM Health	10.20	19.50	4,256.82	1,524.19
Boundtree	1,560.98	3,789.39	15,313.77	14,202.04
St. Clare Hospital	0.00	1,822.27	0.00	7,296.50
Commerce Bank-VISA	0.00	0.00	0.00	279.16
Arrow International	429.66	209.50	429.66	209.50
Grainger	0.00	183.56	346.21	183.56
K&K Supply	0.00	0.00	128.52	0.00
Ambulance Transfer	(111.47)	105.32	310.60	1,439.75

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
K&K Car Repair	0.00	0.00	2,182.11	3,138.43
Kelly's Auto Parts	0.00	0.00	0.00	155.56
Purcell Tire	697.72	29.96	2,195.40	402.36
Ambulance Expl Transfer	0.00	3,672.54	253.85	5,886.57
Ambulance Exp Transfer	108.60	0.00	586.13	150.94
Ambulance Exp Transfer	127.50	30.00	157.50	363.00
John Medlock	0.00	0.00	0.00	23.50
Ambulance Transfer	226.90	106.54	877.71	760.64
Commerce Bank-VISA	304.06	300.00	4,456.18	6,631.79
SSM St. Mary's	0.00	16.50	0.00	16.50
American College of Emergency	0.00	0.00	0.00	2,117.00
SSM Health	0.00	0.00	242.00	0.00
Anna Brown	0.00	160.00	0.00	280.00
Caleb Herrell	0.00	0.00	0.00	140.00
Jason Lampe	0.00	0.00	0.00	160.00
Dan Sutton	0.00	0.00	0.00	240.00
Stephanie Spaniol	0.00	0.00	0.00	240.00
Adam Magrecki	0.00	0.00	0.00	320.00
ET&C Group	0.00	0.00	0.00	1,750.00
Chris McCarthy	0.00	0.00	0.00	105.74
Mercy Hospital South	0.00	0.00	0.00	700.00
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	8.52	1,353.82	2,407.45	2,901.08
Ambulance Exp Transfer	986.60	840.60	2,062.95	4,422.95
Uniforms - Payroll	0.00	0.00	7,798.66	7,126.43
Ambulance Transfer	254.20	24.84	1,932.18	1,515.03
Ambulance Exp Transfer	1,222.88	1,219.25	5,168.15	5,249.43
Total Expenditures	398,233.94	266,579.40	1,105,425.93	960,285.79
Excess Revenues over (under) Expenditu	\$ (303,227.98)	\$ (169,776.90)	\$ 617,638.61	\$ 674,482.60

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 17,312.30	18.22	\$ 1,438,653.21	83.49
Ambulance Service Charge	57,687.04	60.72	248,805.69	14.44
Interest Income	877.21	0.92	16,476.23	0.96
COVID-19 Stimulus Income	19,129.41	20.13	19,129.41	1.11
Total Revenues	95,005.96	100.00	1,723,064.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	95,005.96	100.00	1,723,064.54	100.00
Expenditures				
Salaries-Fire Chief	4,599.41	4.84	13,798.22	0.80
Salaries-Deputy Chiefs	24,079.20	25.34	73,079.66	4.24
Salaries-Admin Assistants	3,975.24	4.18	12,011.52	0.70
Salaries-Office Manager	2,528.12	2.66	7,584.35	0.44
Salaries-EMT/Paramedic	180,907.93	190.42	552,047.46	32.04
Total - Salaries	216,089.90	227.45	658,521.21	38.22
Salaries OT	4,849.38	5.10	20,135.74	1.17
Total - OT Salaries	4,849.38	5.10	20,135.74	1.17
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	16,515.17	17.38	51,282.10	2.98
Total - Payroll Taxes	16,515.17	17.38	51,282.10	2.98
Ambulance Exp Transfer	372.26	0.39	2,639.67	0.15
Total - Office Supplies	372.26	0.39	2,639.67	0.15
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	641.33	0.68	4,224.38	0.25
Total - Gas & Oil/ Fuel	641.33	0.68	4,224.38	0.25
Bank Charges	85.00	0.09	359.00	0.02
Total - Bank Charges	85.00	0.09	359.00	0.02
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	0.00	0.00	1,591.20	0.09
Total - Dues & Subscriptions	0.00	0.00	1,591.20	0.09
Ambulance Exp Transfer	1,222.63	1.29	4,750.89	0.28
Total - Insurance/ General	1,222.63	1.29	4,750.89	0.28
Ambulance Exp Transfer	41,403.51	43.58	167,198.97	9.70
Total - Insurance/ Employee	41,403.51	43.58	167,198.97	9.70
Rognan & Associates	600.00	0.63	2,400.00	0.14
Spector, Wolfe, McLaughlin	972.09	1.02	3,452.04	0.20
Darla Sansoucie	192.00	0.20	192.00	0.01
Paylocity	189.04	0.20	930.34	0.05

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Lockton	0.00	0.00	1,500.00	0.09
EMS/Mc	187.42	0.20	5,856.14	0.34
EMS/MC C/C Fees	2,845.95	3.00	8,113.56	0.47
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.26
Total - Professional Fees	4,986.50	5.25	26,994.08	1.57
GEMT Fees	102,256.48	107.63	102,256.48	5.93
Total - GEMT Fees	102,256.48	107.63	102,256.48	5.93
Ambulance Transfer	3,604.65	3.79	7,225.37	0.42
Total - Building Maintenance	3,604.65	3.79	7,225.37	0.42
Stryker	0.00	0.00	5,198.40	0.30
Airgas	380.78	0.40	742.59	0.04
SSM Health	10.20	0.01	4,256.82	0.25
Boundtree	1,560.98	1.64	15,313.77	0.89
Arrow International	429.66	0.45	429.66	0.02
Grainger	0.00	0.00	346.21	0.02
K&K Supply	0.00	0.00	128.52	0.01
Ambulance Transfer	(111.47)	(0.12)	310.60	0.02
Total - Equipment Maintenance	2,270.15	2.39	26,726.57	1.55
K&K Car Repair	0.00	0.00	2,182.11	0.13
Purcell Tire	697.72	0.73	2,195.40	0.13
Ambulance Expl Transfer	0.00	0.00	253.85	0.01
Total - Vehicle Maintenance	697.72	0.73	4,631.36	0.27
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	108.60	0.11	586.13	0.03
Total - Worker's Comp Claims	108.60	0.11	586.13	0.03
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	127.50	0.13	157.50	0.01
Total - Doctors Fees	127.50	0.13	157.50	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
Ambulance Transfer	226.90	0.24	877.71	0.05
Total - Misc Expenses	226.90	0.24	877.71	0.05
Commerce Bank-VISA	304.06	0.32	4,456.18	0.26
SSM Health	0.00	0.00	242.00	0.01
EMST	0.00	0.00	1,200.00	0.07
Ambulance Exp Transfer	8.52	0.01	2,407.45	0.14
Total - Training & Education	312.58	0.33	8,305.63	0.48
Ambulance Exp Transfer	986.60	1.04	2,062.95	0.12
Uniforms - Payroll	0.00	0.00	7,798.66	0.45
Total - Uniforms	986.60	1.04	9,861.61	0.57
Ambulance Transfer	254.20	0.27	1,932.18	0.11
Total - Supplies/ Cleaning & Maintenance	254.20	0.27	1,932.18	0.11
Ambulance Exp Transfer	1,222.88	1.29	5,168.15	0.30

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Total - Utilities	<u>1,222.88</u>	1.29	<u>5,168.15</u>	0.30
Total - Overhead Transfers	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total Expenditures	<u>398,233.94</u>	419.17	<u>1,105,425.93</u>	64.15
Excess Revenue over (under) Expenditur	\$ <u>(303,227.98)</u>	(319.17)	\$ <u>617,638.61</u>	35.85

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 17,312.30	20,343.04	\$ 1,438,653.21	1,376,720.48
Ambulance Service Charge	57,687.04	70,580.87	248,805.69	235,984.78
Interest Income	877.21	5,878.59	16,476.23	22,063.13
COVID-19 Stimulus Income	19,129.41	0.00	19,129.41	0.00
Total Revenues	95,005.96	96,802.50	1,723,064.54	1,634,768.39
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	95,005.96	96,802.50	1,723,064.54	1,634,768.39
Expenditures				
Salaries-Fire Chief	4,599.41	2,976.92	13,798.22	11,907.68
Salaries-Deputy Chiefs	24,079.20	10,720.93	73,079.66	58,801.08
Salaries-Admin Assistants	3,975.24	2,337.00	12,011.52	9,348.00
Salaries-Office Manager	2,528.12	1,631.70	7,584.35	6,513.30
Salaries-EMT/Paramedic	180,907.93	119,690.72	552,047.46	478,311.07
Total - Salaries	216,089.90	137,357.27	658,521.21	564,881.13
Salaries OT	4,849.38	2,820.56	20,135.74	17,628.85
Total - OT Salaries	4,849.38	2,820.56	20,135.74	17,628.85
General Exp Transfer	0.00	0.00	0.00	6.00
Total - Election Expenses	0.00	0.00	0.00	6.00
Ambulance Exp Transfer	0.00	18.00	0.00	18.00
Total - Depreciated Assets	0.00	18.00	0.00	18.00
PR Taxes - FICA/ Medicare	16,515.17	10,470.43	51,282.10	44,067.71
Total - Payroll Taxes	16,515.17	10,470.43	51,282.10	44,067.71
Ambulance Exp Transfer	372.26	328.72	2,639.67	1,905.45
Total - Office Supplies	372.26	328.72	2,639.67	1,905.45
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	641.33	1,614.12	4,224.38	5,588.61
Total - Gas & Oil/ Fuel	641.33	1,614.12	4,224.38	5,588.61
Bank Charges	85.00	36.00	359.00	284.50
Total - Bank Charges	85.00	36.00	359.00	284.50
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	0.00	10.50	1,591.20	967.20
Total - Dues & Subscriptions	0.00	10.50	1,591.20	967.20
Ambulance Exp Transfer	1,222.63	1,201.60	4,750.89	5,009.98
Total - Insurance/ General	1,222.63	1,201.60	4,750.89	5,009.98
Ambulance Exp Transfer	41,403.51	41,554.12	167,198.97	166,459.98
Total - Insurance/ Employee	41,403.51	41,554.12	167,198.97	166,459.98
Rognan & Associates	600.00	525.00	2,400.00	2,100.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Spector, Wolfe, McLaughlin	972.09	1,040.55	3,452.04	3,557.09
Darla Sansoucie	192.00	0.00	192.00	264.00
Paylocity	189.04	174.71	930.34	862.46
Lockton	0.00	0.00	1,500.00	1,500.00
Aon Consulting	0.00	0.00	0.00	221.49
EMS/Mc	187.42	553.95	5,856.14	3,287.04
EMS/MC C/C Fees	2,845.95	2,421.13	8,113.56	8,627.40
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.00
Total - Professional Fees	4,986.50	4,715.34	26,994.08	20,419.48
GEMT Fees	102,256.48	51,515.72	102,256.48	51,515.72
Total - GEMT Fees	102,256.48	51,515.72	102,256.48	51,515.72
Ambulance Transfer	3,604.65	823.46	7,225.37	4,406.37
Total - Building Maintenance	3,604.65	823.46	7,225.37	4,406.37
Physio-Control	0.00	0.00	0.00	6,065.40
Stryker	0.00	0.00	5,198.40	0.00
Airgas	380.78	229.97	742.59	1,129.86
SSM Health	10.20	19.50	4,256.82	1,524.19
Boundtree	1,560.98	3,789.39	15,313.77	14,202.04
St. Clare Hospital	0.00	1,822.27	0.00	7,296.50
Commerce Bank-VISA	0.00	0.00	0.00	279.16
Arrow International	429.66	209.50	429.66	209.50
Grainger	0.00	183.56	346.21	183.56
K&K Supply	0.00	0.00	128.52	0.00
Ambulance Transfer	(111.47)	105.32	310.60	1,439.65
Total - Equipment Maintenance	2,270.15	6,359.51	26,726.57	32,329.86
K&K Car Repair	0.00	0.00	2,182.11	3,138.43
Kelly's Auto Parts	0.00	0.00	0.00	155.56
Purcell Tire	697.72	29.96	2,195.40	402.36
Ambulance Expl Transfer	0.00	3,672.54	253.85	5,886.57
Total - Vehicle Maintenance	697.72	3,702.50	4,631.36	9,582.92
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	108.60	0.00	586.13	150.94
Total - Worker's Comp Claims	108.60	0.00	586.13	150.94
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	127.50	30.00	157.50	363.00
Total - Doctors Fees	127.50	30.00	157.50	363.00
Total - Rental Repair	0.00	0.00	0.00	0.00
John Medlock	0.00	0.00	0.00	23.50
Ambulance Transfer	226.90	106.54	877.71	760.64
Total - Misc Expenses	226.90	106.54	877.71	784.14
Commerce Bank-VISA	304.06	300.00	4,456.18	6,631.79
SSM St. Mary's	0.00	16.50	0.00	16.50
American College of Emergency	0.00	0.00	0.00	2,117.00
SSM Health	0.00	0.00	242.00	0.00
Anna Brown	0.00	160.00	0.00	28 ⁵⁷

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Caleb Herrell	0.00	0.00	0.00	140.00
Jason Lampe	0.00	0.00	0.00	160.00
Dan Sutton	0.00	0.00	0.00	240.00
Stephanie Spaniol	0.00	0.00	0.00	240.00
Adam Magrecki	0.00	0.00	0.00	320.00
ET&C Group	0.00	0.00	0.00	1,750.00
Chris McCarthy	0.00	0.00	0.00	105.74
Mercy Hospital South	0.00	0.00	0.00	700.00
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	8.52	1,353.82	2,407.45	2,901.08
Total - Training & Education	312.58	1,830.32	8,305.63	15,602.11
Ambulance Exp Transfer	986.60	840.60	2,062.95	4,422.95
Uniforms - Payroll	0.00	0.00	7,798.66	7,126.43
Total - Uniforms	986.60	840.60	9,861.61	11,549.38
Ambulance Transfer	254.20	24.84	1,932.18	1,515.03
Total - Supplies/ Cleaning & Maintenan	254.20	24.84	1,932.18	1,515.03
Ambulance Exp Transfer	1,222.88	1,219.25	5,168.15	5,249.43
Total - Utilities	1,222.88	1,219.25	5,168.15	5,249.43
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	398,233.94	266,579.40	1,105,425.93	960,285.79
Excess Revenue over (under) Expenditur \$	(303,227.98)	(169,776.90)	\$ 617,638.61	674,482.60

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2020

ASSETS

Current Assets		
Simmons Bank	\$	615,272.20
Investments		217,386.25
Taxes Receivable - Current		326,338.00
Interest Receivable		1,126.84
Prepaid Expenses		1,103.62
Total Current Assets		1,161,226.91
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>1,161,226.91</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	3,577.38
Total Current Liabilities		3,577.38
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		98,383.00
Total Deferred Inflows of Resources		98,383.00
Total Liabilities		101,960.38
Fund Balance		
Nonspendable- Prepaid Expense		1,103.62
Fund Balance - Restricted		1,038,030.03
Excess Revenue over (under) Ex		20,132.88
Total Fund Balance		1,059,266.53
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,161,226.91</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,883.66	95.79	\$ 239,521.21	99.04
Interest Income	126.62	4.21	2,327.82	0.96
Total Revenues	<u>3,010.28</u>	100.00	<u>241,849.03</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>3,010.28</u>	100.00	<u>241,849.03</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	197,562.28	81.69
Telephone Expenses	1,597.22	53.06	6,500.20	2.69
Communication Expense	5,966.27	198.20	17,653.67	7.30
Total Expenditures	<u>7,563.49</u>	251.26	<u>221,716.15</u>	91.68
Excess Revenue over (under) Expenditur	\$ <u>(4,553.21)</u>	(151.26)	\$ <u>20,132.88</u>	8.32

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 2,883.66	95.79	\$ 239,521.21	99.04
Simmons Bank Interest	126.62	4.21	2,327.82	0.96
Total Revenues	<u>3,010.28</u>	100.00	<u>241,849.03</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>3,010.28</u>	100.00	<u>241,849.03</u>	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	197,562.28	81.69
Charter Communications	1,122.84	37.30	4,351.20	1.80
AT&T	709.88	23.58	2,841.00	1.17
Telephone Reimbursements	(235.50)	(7.82)	(692.00)	(0.29)
Charter Communications	949.00	31.53	3,796.00	1.57
Commerce Bank-VISA	455.00	15.11	2,208.93	0.91
Miken Technologies	3,943.67	131.01	9,039.30	3.74
AT&T	618.60	20.55	2,474.40	1.02
Tom Dimercurio	0.00	0.00	135.04	0.06
Total Expenditures	<u>7,563.49</u>	251.26	<u>221,716.15</u>	91.68
Excess Revenue over (under) Expenditur	\$ <u>(4,553.21)</u>	(151.26)	\$ <u>20,132.88</u>	8.32

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues	\$	2,883.66	\$ 3,407.83	\$ 239,521.21	\$ 230,779.47
Interest Income		126.62	976.46	2,327.82	3,650.60
Total Revenues		<u>3,010.28</u>	<u>4,384.29</u>	<u>241,849.03</u>	<u>234,430.07</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>3,010.28</u>	<u>4,384.29</u>	<u>241,849.03</u>	<u>234,430.07</u>
Expenditures					
Dispatching Services		0.00	0.00	197,562.28	177,755.12
Telephone Expenses		1,597.22	1,667.65	6,500.20	6,847.25
Communication Expense		5,966.27	3,716.70	17,653.67	15,643.21
Total Expenditures		<u>7,563.49</u>	<u>5,384.35</u>	<u>221,716.15</u>	<u>200,245.58</u>
Excess Revenue over (under) Expenditur	\$	<u>(4,553.21)</u>	<u>(1,000.06)</u>	<u>20,132.88</u>	<u>\$ 34,184.49</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 2,883.66	\$ 3,407.83	\$ 239,521.21	\$ 230,779.47
Simmons Bank Interest	126.62	976.46	2,327.82	3,650.60
Total Revenues	<u>3,010.28</u>	<u>4,384.29</u>	<u>241,849.03</u>	<u>234,430.07</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>3,010.28</u>	<u>4,384.29</u>	<u>241,849.03</u>	<u>234,430.07</u>
Expenditures				
Central County Emergency 911	0.00	0.00	197,562.28	177,755.12
Charter Communications	1,122.84	1,068.07	4,351.20	4,176.84
AT&T	709.88	709.58	2,841.00	3,290.41
Telephone Reimbursements	(235.50)	(110.00)	(692.00)	(620.00)
Charter Communications	949.00	949.00	3,796.00	3,796.00
Commerce Bank-VISA	455.00	721.70	2,208.93	1,633.14
Miken Technologies	3,943.67	1,409.67	9,039.30	5,706.66
AT&T	618.60	494.88	2,474.40	2,347.96
Wireless USA	0.00	141.45	0.00	366.45
Public Safety Upfitters	0.00	0.00	0.00	1,395.00
BRDA Electric	0.00	0.00	0.00	398.00
Tom Dimercurio	0.00	0.00	135.04	0.00
Total Expenditures	<u>7,563.49</u>	<u>5,384.35</u>	<u>221,716.15</u>	<u>200,245.58</u>
Excess Revenues over (under) Expenditu	\$ <u>(4,553.21)</u>	\$ <u>(1,000.06)</u>	\$ <u>20,132.88</u>	\$ <u>34,184.49</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2020

ASSETS

Current Assets		
Simmons Bank - 2944	\$	426,975.74
Investments		34,271,506.00
Investments-Emp 457 Plan		7,066,403.58
Taxes Receivable - Current		654,906.00
Total Current Assets		42,419,791.32
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>42,419,791.32</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	7,066,403.58
Total Current Liabilities		7,066,403.58
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		197,438.00
Total Deferred Inflows of Resources		197,438.00
Total Liabilities		7,263,841.58
Fund Balance		
Held in Trust for Emp Retire		35,131,640.69
Excess Revenue over (under) Ex		24,309.05
Total Fund Balance		35,155,949.74
Total Liab., Def. Inflows & Fund Balance	\$	<u>42,419,791.32</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 5,781.33	0.76	\$ 480,594.06	38.97
Interest Income	66.78	0.01	2,629.49	0.21
Overhead Transfer	750,000.00	99.23	750,000.00	60.82
Total Revenues	<u>755,848.11</u>	<u>100.00</u>	<u>1,233,223.55</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>755,848.11</u>	<u>100.00</u>	<u>1,233,223.55</u>	<u>100.00</u>
Expenditures				
Bank Charges	15.00	0.00	15.00	0.00
Benefit Payments	805,933.00	106.63	1,208,899.50	98.03
Total Expenditures	<u>805,948.00</u>	<u>106.63</u>	<u>1,208,914.50</u>	<u>98.03</u>
Excess Revenue over (under) Expenditur	\$ <u>(50,099.89)</u>	(6.63)	\$ <u>24,309.05</u>	1.97

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 5,781.33	0.76	\$ 480,594.06	38.97
Simmons Bank Interest	66.78	0.01	2,629.49	0.21
Overhead Transfer	750,000.00	99.23	750,000.00	60.82
Total Revenues	<u>755,848.11</u>	<u>100.00</u>	<u>1,233,223.55</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>755,848.11</u>	<u>100.00</u>	<u>1,233,223.55</u>	<u>100.00</u>
Expenditures				
Simmons Bank	15.00	0.00	15.00	0.00
Voya	805,933.00	106.63	1,208,899.50	98.03
Total Expenditures	<u>805,948.00</u>	<u>106.63</u>	<u>1,208,914.50</u>	<u>98.03</u>
Excess Revenue over (under) Expenditur	\$ <u>(50,099.89)</u>	<u>(6.63)</u>	\$ <u>24,309.05</u>	<u>1.97</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 5,781.33	\$ 6,766.38	\$ 480,594.06	\$ 457,589.33
Interest Income	66.78	37.36	2,629.49	2,552.69
Overhead Transfer	750,000.00	0.00	750,000.00	500,000.00
Total Revenues	<u>755,848.11</u>	<u>6,803.74</u>	<u>1,233,223.55</u>	<u>960,142.02</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>755,848.11</u>	<u>6,803.74</u>	<u>1,233,223.55</u>	<u>960,142.02</u>
Expenditures				
Bank Charges	15.00	0.00	15.00	0.00
Benefit Payments	805,933.00	0.00	1,208,899.50	1,300,346.94
Total Expenditures	<u>805,948.00</u>	<u>0.00</u>	<u>1,208,914.50</u>	<u>1,300,346.94</u>
Excess Revenue over (under) Expenditur	\$ <u>(50,099.89)</u>	\$ <u>6,803.74</u>	\$ <u>24,309.05</u>	\$ <u>(340,204.92)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 5,781.33	\$ 6,766.38	\$ 480,594.06	\$ 457,589.33
Simmons Bank Interest	66.78	37.36	2,629.49	2,552.69
Overhead Transfer	750,000.00	0.00	750,000.00	500,000.00
Total Revenues	<u>755,848.11</u>	<u>6,803.74</u>	<u>1,233,223.55</u>	<u>960,142.02</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>755,848.11</u>	<u>6,803.74</u>	<u>1,233,223.55</u>	<u>960,142.02</u>
Expenditures				
Simmons Bank	15.00	0.00	15.00	0.00
Voya	805,933.00	0.00	1,208,899.50	1,300,346.94
Total Expenditures	<u>805,948.00</u>	<u>0.00</u>	<u>1,208,914.50</u>	<u>1,300,346.94</u>
Excess Revenues over (under) Expenditu	\$ <u>(50,099.89)</u>	\$ <u>6,803.74</u>	\$ <u>24,309.05</u>	\$ <u>(340,204.92)</u>

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2020

ASSETS

Current Assets		
Simmons Bank	\$	980,077.72
Taxes Receivable		1,300,891.00
Due From General Fund		649,166.41
Total Current Assets		2,930,135.13
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>2,930,135.13</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Due To Capital Projects Fund	\$	649,166.41
Total Current Liabilities		649,166.41
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		392,187.00
Total Deferred Inflows of Resources		392,187.00
Total Liabilities		1,041,353.41
Fund Balance		
Fund Balance - Assigned		1,690,347.65
Excess Revenue over (under) Ex		198,434.07
Total Fund Balance		1,888,781.72
Total Liab, Def Infls & Fund Balance	\$	<u>2,930,135.13</u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 10,619.16	96.37	\$ 947,316.94	99.76
Simmons Bank	400.32	3.63	2,249.01	0.24
Total Revenues	<u>11,019.48</u>	<u>100.00</u>	<u>949,565.95</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>11,019.48</u>	<u>100.00</u>	<u>949,565.95</u>	<u>100.00</u>
Expenditures				
UMB Bank	318.00	2.89	318.00	0.03
Bond Interest	0.00	0.00	750,813.88	79.07
Total Expenditures	<u>318.00</u>	<u>2.89</u>	<u>751,131.88</u>	<u>79.10</u>
Excess of Revenue over (under) Expend	\$ <u>10,701.48</u>	97.11	\$ <u>198,434.07</u>	20.90

Fenton FPD - Debt Service
Statements of Revenues and Expenditures
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 10,619.16	\$ 0.00	\$ 947,316.94	\$ 0.00
Simmons Bank	400.32	0.00	2,249.01	0.00
Total Revenues	<u>11,019.48</u>	<u>0.00</u>	<u>949,565.95</u>	<u>0.00</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>11,019.48</u>	<u>0.00</u>	<u>949,565.95</u>	<u>0.00</u>
Expenditures				
Simmons Bank Charges	0.00	8.00	0.00	8.00
UMB Bank	318.00	0.00	318.00	0.00
Bond Interest	0.00	0.00	750,813.88	0.00
Total Expenditures	<u>318.00</u>	<u>8.00</u>	<u>751,131.88</u>	<u>8.00</u>
Excess Revenue over (under) Expend	\$ <u>10,701.48</u>	\$ <u>(8.00)</u>	\$ <u>198,434.07</u>	\$ <u>(8.00)</u>

Fenton FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2020

ASSETS

Current Assets		
Simmons Bank - 0798	\$	18,034,149.75
Due From Debt Service Fund		649,166.41
Prepaid Expenses		213,479.00
Total Current Assets		18,896,795.16
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>18,896,795.16</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	38,140.80
Due To General Fund		649,166.41
Total Current Liabilities		687,307.21
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		687,307.21
Fund Balance		
Fund Balance - Restricted		18,347,330.28
Excess Revenue over (under) Ex		(137,842.33)
Total Fund Balance		18,209,487.95
Total Liab., Def, Inflows & Fund Balance	\$	<u>18,896,795.16</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 3,694.95	100.00	\$ 69,906.96	100.00
Total Revenues	<u>3,694.95</u>	<u>100.00</u>	<u>69,906.96</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>3,694.95</u>	<u>100.00</u>	<u>69,906.96</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	0.00	0.00	62,507.36	89.42
Bldg Construction House 3	0.00	0.00	53,646.12	76.74
Vehicles	<u>0.00</u>	<u>0.00</u>	<u>91,595.81</u>	<u>131.03</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>207,749.29</u>	<u>297.18</u>
Excess Revenue over (under) Expenditur	\$ <u>3,694.95</u>	<u>100.00</u>	\$ <u>(137,842.33)</u>	<u>(197.18)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 3,694.95	100.00	\$ 69,906.96	100.00
Total Revenues	<u>3,694.95</u>	<u>100.00</u>	<u>69,906.96</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>3,694.95</u>	<u>100.00</u>	<u>69,906.96</u>	<u>100.00</u>
Expenditures				
ArchImages	0.00	0.00	62,207.36	88.99
City of Fenton	0.00	0.00	300.00	0.43
ArchImages	0.00	0.00	28,851.37	41.27
MSD	0.00	0.00	9,128.50	13.06
St. Louis County Treasurer	0.00	0.00	11,986.25	17.15
Travelers	0.00	0.00	3,680.00	5.26
Weis Fire & Safety	0.00	0.00	51,486.00	73.65
Troutt & Sons	0.00	0.00	35,330.00	50.54
Donatini Inc.	0.00	0.00	4,779.81	6.84
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>207,749.29</u>	<u>297.18</u>
Excess Revenue over (under) Expenditur	\$ <u>3,694.95</u>	<u>100.00</u>	\$ <u>(137,842.33)</u>	<u>(197.18)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	21,235,838.04
Simmons Bank Interest	3,694.95	39,486.94	69,906.96	70,884.98
Total Revenues	<u>3,694.95</u>	<u>39,486.94</u>	<u>69,906.96</u>	<u>21,306,723.02</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>3,694.95</u>	<u>39,486.94</u>	<u>69,906.96</u>	<u>21,306,723.02</u>
Expenditures				
Bld Construction House2	0.00	0.00	62,507.36	7,620.45
Bldg Construction House 3	0.00	24,695.94	53,646.12	84,324.05
Lease Expenses	0.00	0.00	0.00	706,228.82
Firefighting & Rescue Equip	0.00	4,707.23	0.00	82,258.12
Vehicles	0.00	0.00	91,595.81	43,167.00
Vehicles-Apparatus	0.00	0.00	0.00	223,073.00
Bond Issuance Fees	0.00	0.00	0.00	99,527.90
Communications	0.00	0.00	0.00	2,553.98
Total Expenditures	<u>0.00</u>	<u>29,403.17</u>	<u>207,749.29</u>	<u>1,248,753.32</u>
Excess Revenue over (under) Expenditur	\$ <u>3,694.95</u>	<u>10,083.77</u>	\$ <u>(137,842.33)</u>	<u>20,057,969.70</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	21,235,838.04
Simmons Bank Interest	3,694.95	39,486.94	69,906.96	70,884.98
Total Revenues	3,694.95	39,486.94	69,906.96	21,306,723.02
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,694.95	39,486.94	69,906.96	21,306,723.02
Expenditures				
ArchImages	0.00	0.00	62,207.36	7,620.45
City of Fenton	0.00	0.00	300.00	0.00
ArchImages	0.00	24,695.94	28,851.37	84,324.05
MSD	0.00	0.00	9,128.50	0.00
St. Louis County Treasurer	0.00	0.00	11,986.25	0.00
Travelers	0.00	0.00	3,680.00	0.00
Lease Interest	0.00	0.00	0.00	23,251.95
Clayton Holding Lease	0.00	0.00	0.00	383,160.24
Commerce Bank Lease	0.00	0.00	0.00	299,816.63
Sentinel Emergency	0.00	4,707.23	0.00	10,990.12
MacQueen Emergency	0.00	0.00	0.00	71,268.00
Don Brown Chevrolet	0.00	0.00	0.00	43,167.00
Weis Fire & Safety	0.00	0.00	51,486.00	0.00
Troutt & Sons	0.00	0.00	35,330.00	0.00
Donatini Inc.	0.00	0.00	4,779.81	0.00
American Response Vehicles	0.00	0.00	0.00	223,073.00
Island Tech Services	0.00	0.00	0.00	1,380.00
CCE-911	0.00	0.00	0.00	1,173.98
Bond Issuance Fees	0.00	0.00	0.00	649.00
Gilmore & Bell	0.00	0.00	0.00	43,000.00
McLiney & Company	0.00	0.00	0.00	10,000.00
S&P Global	0.00	0.00	0.00	22,000.00
Thompson Coburn LLP	0.00	0.00	0.00	20,000.00
UMB	0.00	0.00	0.00	300.00
Stifel Bank	0.00	0.00	0.00	2,578.90
MO State Auditor	0.00	0.00	0.00	1,000.00
Total Expenditures	0.00	29,403.17	207,749.29	1,248,753.32
Excess Revenue over (under) Expenditur	\$ 3,694.95	10,083.77	\$ (137,842.33)	20,057,969.70