

Fenton Fire Protection District

Financial Statements
~
August 2020

Rognan & Associates

ROGNAN & ASSOCIATES
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Accountant's Compilation Report

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

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

Management is responsible for the accompanying general purpose financial statements of Fenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of August 31, 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

September 19, 2020

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AUGUST 31, 2020	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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	34.49	(7.21)	36.87	(4.83)
June	50.00	43.91	(6.09)	46.39	(3.61)
July	58.30	52.50	(5.80)	54.90	(3.40)
✓ August	66.60	58.65	(7.95)	61.11	(5.49)
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$881,603)	1%	\$85,971	(\$683,466)	\$36,091	(\$198,137)
2019	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00	27.77	2.77	21.73	(3.27)
April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
June	50.00	51.08	1.08	46.53	(3.47)
July	58.30	57.43	(0.87)	53.92	(4.38)
✓ August	66.60	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	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
March	25.00	26.16	1.16	21.21	(3.79)
April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
July	58.30	57.70	(0.60)	54.08	(4.22)
✓ August	66.60	64.57	(2.03)	61.00	(5.60)
September	75.00	71.48	(3.52)	67.99	(7.01)
October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
December	100.00	107.53	7.53	91.89	(8.11)
\$354,576	1%	\$85,971	\$647,346	\$36,091	(\$292,769)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			AUGUST 31, 2020	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2020 - COMPARED TO 2020 BUDGET	AUGUST 31, 2020	2020	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,647,086	\$13,443,367	(\$4,796,281)	64.32%
Building and other permits	72,666	175,000	(102,334)	41.52%
Ambulance fees, net	483,106	655,000	(171,894)	73.76%
Interest	75,300	185,000	(109,700)	40.70%
Miscellaneous revenue	27,575	6,500	21,075	424.23%
Rental income	0	0	0	
COVID-19 Stimulus	19,129		19,129	
GEMT revenue	279,547	120,000	159,547	232.96%
TOTAL REVENUES	\$9,604,409	\$14,584,867	(\$4,980,458)	65.85%
EXPENDITURES				
Bank service charges	\$845	\$2,000	(\$1,155)	42.25%
Building maintenance	38,243	64,398	(26,155)	59.39%
Depreciated assets - capital assets	49,369	302,000	(252,631)	16.35%
Doctors fees & medical exams	1,020	50,000	(48,980)	2.04%
Dues and subscriptions	12,710	25,882	(13,172)	49.11%
Election expenses	0	0	0	
Equipment maintenance & expensed	65,307	198,425	(133,118)	32.91%
Equipment maintenance & expensed - IT	43,343	70,855	(27,512)	61.17%
Equipment purchases and replacement	39,872	0	39,872	
Gasoline and oil	23,560	60,500	(36,940)	38.94%
Insurance - employee - medical & dental	1,264,392	2,311,625	(1,047,233)	54.70%
Insurance - general	481,654	436,000	45,654	110.47%
Miscellaneous expenses	3,579	12,250	(8,671)	29.22%
Office supplies and expenses	9,308	36,550	(27,242)	25.47%
Payroll taxes	335,293	525,000	(189,707)	63.87%
Professional fees & services	117,162	250,300	(133,138)	46.81%
Professional fees & services - GEMT	102,256	55,000	47,256	185.92%
Rental Management Fee/repairs	0	0	0	
Salaries	4,431,914	7,314,000	(2,882,086)	60.59%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,866	20,000	(8,134)	59.33%
Training and education	23,513	105,780	(82,267)	22.23%
Uniforms	77,439	140,050	(62,611)	55.29%
Utilities	33,889	64,000	(30,111)	52.95%
Vehicle maintenance & repairs	79,184	156,500	(77,316)	50.60%
Work Comp Claims	1,954	5,000	(3,046)	39.08%
TOTAL EXPENDITURES	\$7,247,672	\$12,206,115	(\$4,958,443)	59.38%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,356,737	\$2,378,752	(\$22,015)	99.07%
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)	\$1,606,737	\$1,628,752	(\$22,015)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED		AUGUST 31, 2020		PAGE 4
ACTUAL 2020 - COMPARED TO ACTUAL 2019		ACTUAL	ACTUAL	
	2020	2019	2020 - 2019 \$	2020 - 2019 %
			OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$8,647,086	\$8,313,269	\$333,817	✓ 4.02%
Building and other permits	72,666	166,041	(92,375)	✓ -55.97%
Ambulance fees, net	483,106	535,740	(52,634)	✓ -9.82%
Interest	75,300	185,484	(110,184)	✓ -59.40%
Miscellaneous revenue	27,575	6,710	20,865	✓ 310.95%
Rental income	0	5,825	(5,825)	✓ -100.00%
COVID-19 Stimulus	19,129		19,129	✓
GEMT revenue	279,547	121,305	158,242	✓ 130.45%
TOTAL REVENUES	\$9,604,409	\$9,333,374	\$271,035	✓ 2.90%
EXPENDITURES				
Bank service charges	\$845	\$343	\$502	✓ 146.36%
Building maintenance	38,243	22,587	15,656	✓ 69.31%
Depreciated assets - capital assets	49,369	243,421	(194,052)	✓ -79.72%
Doctors fees & medical exams	1,020	2,010	(990)	✓ -49.25%
Dues and subscriptions	12,710	10,410	2,300	✓ 22.09%
Election expenses	0	4	(4)	✓ -100.00%
Equipment maintenance & expensed	65,307	75,537	(10,230)	✓ -13.54%
Equipment maintenance & expensed - IT	43,343	46,258	(2,915)	✓ -6.30%
Equipment purchases and replacement	39,872	4,692	35,180	✓ 749.79%
Gasoline and oil	23,560	35,937	(12,377)	✓ -34.44%
Insurance - employee - medical & dental	1,264,392	1,259,791	4,601	✓ 0.37%
Insurance - general	481,654	386,099	95,555	✓ 24.75%
Miscellaneous expenses	3,579	3,837	(258)	✓ -6.72%
Office supplies and expenses	9,308	9,709	(401)	✓ -4.13%
Payroll taxes	335,293	321,617	13,676	✓ 4.25%
Professional fees & services	117,162	94,362	22,800	✓ 24.16%
Professional fees & services - GEMT	102,256	51,516	50,740	✓ 98.49%
Rental Management Fee/repairs	0	658	(658)	✓ -100.00%
Salaries	4,277,533	4,128,031	149,502	✓ 3.62%
Salaries - OT	154,381	126,314	28,067	✓ 22.22%
Supplies - cleaning & laundry	11,866	10,784	1,082	✓ 10.03%
Training and education	23,513	54,763	(31,250)	✓ -57.06%
Uniforms	77,439	99,660	(22,221)	✓ -22.30%
Utilities	33,889	34,704	(815)	✓ -2.35%
Vehicle maintenance & repairs	79,184	128,772	(49,588)	✓ -38.51%
Work Comp Claims	1,954	1,357	597	✓ 43.99%
TOTAL EXPENDITURES	\$7,247,672	\$7,153,173	\$94,499	✓ 1.32%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,356,737	\$2,180,201	\$176,536	✓ 8.10%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$500,000)	(\$250,000)	✓ 50.00%
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,606,737	\$1,680,201	(\$73,464)	✓ -4.37%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			AUGUST 31, 2020			PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$10,351,504	\$3,091,863	\$13,443,367	\$813,917	\$1,032,014	\$1,957,630		\$16,946,928
Building and other permits	175,000		175,000					175,000
Ambulance fees, net		655,000	655,000					655,000
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					0
COVID-19 Stimulus		0	0					0
GEMT revenue		120,000	120,000					120,000
TOTAL REVENUES	\$10,667,504	\$3,927,363	\$14,584,867	\$821,917	\$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			\$10,000	312,000
Doctors fees & medical exams	35,000	15,000	50,000					50,000
Dues and subscriptions	18,830	7,052	25,882					25,882
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	367,500	167,500	525,000					525,000
Professional fees & services	122,710	127,590	250,300			2,700		253,000
Professional fees & services - GEMT		55,000	55,000					55,000
Rental Management Fee/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	63,950	41,820	105,770					105,770
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	\$478,650	\$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			AUGUST 31, 2020			PAGE 6	
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$6,658,484	\$1,988,602	\$8,647,086	\$331,084	\$664,307	\$1,306,492		\$10,948,969
Building and other permits	72,668		72,668					72,668
Ambulance fees, net		483,106	483,106					483,106
Interest	61,859	13,441	75,300	1,670	2,829	4,376	83,714	167,889
Miscellaneous revenue	27,575	0	27,575		0		0	27,575
Rental Income	0		0					0
COVID-19 Stimulus		19,129	19,129					19,129
GEMT revenue		279,547	279,547					279,547
TOTAL REVENUES	\$6,820,584	\$2,783,825	\$9,604,409	\$332,754	\$667,136	\$1,310,868	\$83,714	\$11,998,881
EXPENDITURES								
Bank service charges	\$22	\$823	\$845					\$845
Building maintenance	26,770	11,473	38,243					38,243
Depreciated assets - capital assets	49,369	0	49,369	0			0	49,369
Doctors fees & medical exams	714	308	1,020					1,020
Dues and subscriptions	9,451	3,259	12,710					12,710
Election expenses	0	0	0					0
Equipment maintenance & expensed	12,419	52,888	65,307					65,307
Equipment maintenance & expensed - IT	43,343		43,343					43,343
Equipment purchases and replacement	39,872	0	39,872				3,387,044	3,426,916
Gasoline and oil	15,492	7,068	23,560					23,560
Insurance - employee - medical & dental	888,609	375,783	1,264,392					1,264,392
Insurance - general	337,158	144,486	481,654					481,654
Miscellaneous expenses	2,505	1,074	3,579					3,579
Office supplies and expenses	6,516	2,792	9,308					9,308
Payroll taxes	237,117	98,176	335,293					335,293
Professional fees & services	65,554	51,608	117,162				0	117,162
Professional fees & services - GEMT		102,256	102,256					102,256
Rental Management Fee/repairs	0	0	0					0
Salaries	3,132,684	1,299,220	4,431,914					4,431,914
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	8,323	3,543	11,866					11,866
Training and education	12,187	11,328	23,513					23,513
Uniforms	54,207	23,232	77,439					77,439
Utilities	23,721	10,168	33,889	57,127				91,016
Vehicle maintenance & repairs	73,763	5,421	79,184					79,184
Work Comp Claims	1,368	586	1,954					1,954
Dispatch - CCE-911			0	395,125				395,125
Pension Contribution					\$1,611,920			1,611,920
Debt Service payments - principal + Interest						1,130,439		1,130,439
TOTAL EXPENDITURES	\$5,042,174	\$2,205,498	7,247,672	\$452,252	\$1,611,920	\$1,130,439	\$3,387,044	\$13,829,327
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,778,410	\$578,327	\$2,356,737	(\$119,498)	(\$944,784)	\$180,429	(\$3,303,330)	(\$1,830,446)
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)	\$1,028,410	\$578,327	\$1,606,737	(\$119,498)	(\$194,784)	\$0	(\$3,303,330)	(\$2,010,875)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS OVER (UNDER) BUDGET				AUGUST 31, 2020			PAGE 7.
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	(\$3,693,020)	(\$1,103,261)	(\$4,796,281)	(\$182,833)	(\$367,707)		\$0	(\$5,997,959)
Building and other permits	(102,334)	0	(102,334)	0	0		0	(102,334)
Ambulance fees, net	0	(171,894)	(171,894)	0	0		0	(171,894)
Interest	(63,141)	(46,559)	(109,700)	(6,330)	1,829		8,714	(101,611)
Miscellaneous revenue	21,575	(500)	21,075	0	0		0	21,075
Rental income	0	0	0	0	0		0	0
COVID-19 Stimulus	0	19,129	19,129	0	0		0	19,129
GEMT revenue	0	159,547	159,547	0	0		0	159,547
TOTAL REVENUES	(\$3,836,920)	(\$1,143,538)	(\$4,980,458)	(\$189,183)	(\$365,878)	\$0	\$8,714	(\$6,174,047)
EXPENDITURES								
Bank service charges	(\$478)	(\$677)	(\$1,155)	\$0	\$0		\$0	(\$1,155)
Building maintenance	(18,309)	(7,846)	(26,155)	0	0		0	(26,155)
Depreciated assets - capital assets	(262,631)	0	(262,631)	0	0		(10,000)	(262,631)
Doctors fees & medical exams	(34,286)	(14,694)	(48,980)	0	0		0	(48,980)
Dues and subscriptions	(9,379)	(3,793)	(13,172)	0	0		0	(13,172)
Election expenses	0	0	0	0	0		0	0
Equipment maintenance & expensed	(87,601)	(45,517)	(133,118)	0	0		0	(133,118)
Equipment maintenance & expensed - IT	(27,512)	0	(27,512)	0	0		0	(27,512)
Equipment purchases and replacement	39,872	0	39,872	0	0		(7,397,021)	(7,357,149)
Gasoline and oil	(25,858)	(11,082)	(36,940)	0	0		0	(36,940)
Insurance - employee - medical & dental	(729,628)	(317,705)	(1,047,333)	0	0		0	(1,047,333)
Insurance - general	31,958	13,666	45,654	0	0		0	45,654
Miscellaneous expenses	(4,870)	(3,801)	(8,671)	0	0		0	(8,671)
Office supplies and expenses	(19,069)	(8,173)	(27,242)	0	0		0	(27,242)
Payroll taxes	(130,383)	(59,324)	(189,707)	0	0		0	(189,707)
Professional fees & services	(57,156)	(75,982)	(133,138)	0	0		0	(133,138)
Professional fees & services - GEMT	0	47,256	47,256	0	0		0	47,256
Rental Management Fee/repairs	0	0	0	0	0		0	0
Salaries	(2,056,706)	(825,380)	(2,882,086)	0	0		0	(2,882,086)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(5,877)	(2,457)	(8,334)	0	0		0	(8,334)
Training and education	(51,773)	(30,494)	(82,267)	0	0		0	(82,267)
Uniforms	(45,553)	(17,058)	(62,611)	0	0		0	(62,611)
Utilities	(21,079)	(9,032)	(30,111)	(80,523)	0		0	(90,634)
Vehicle maintenance & repairs	(46,737)	(30,579)	(77,316)	0	0		0	(77,316)
Work Comp Claims	(2,132)	(914)	(3,046)	0	0		0	(3,046)
Dispatch - CCE-911	0	0	0	36,125	0		0	36,125
Pension Contribution	0	0	0	0	(171,094)		0	(171,094)
Debt Service payments - principal + interest						0		0
TOTAL EXPENDITURES	(\$3,554,887)	(\$1,403,556)	(\$4,958,443)	(\$24,398)	(\$171,094)	\$0	(\$7,407,021)	(\$12,563,656)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	(\$282,033)	\$260,018	(\$22,015)	(\$164,766)	(\$194,784)	\$0	\$7,415,735	\$6,389,609

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					AUGUST 31, 2020		PAGE 8
	PERCENT OF BUDGET USED							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	64.32%	64.32%	64.32%	64.42%	64.37%			64.61%
Building and other permits	41.52%		41.52%					41.52%
Ambulance fees, net		73.76%	73.76%					73.76%
Interest	49.49%	22.40%	40.70%	20.88%			111.62%	62.30%
Miscellaneous revenue	459.58%	0.00%	424.23%					424.23%
Rental income								
COVID-19 Stimulus								
GEMT revenue		232.96%	232.96%					232.96%
TOTAL REVENUES	64.00%	70.88%	65.85%	63.78%	64.58%		111.62%	66.03%
EXPENDITURES								
Bank service charges	4.40%		42.25%					42.25%
Building maintenance	59.38%	59.39%	59.39%					59.39%
Depreciated assets - capital assets	16.35%		16.35%				0.00%	15.82%
Doctors fees & medical exams	2.04%	2.04%	2.04%					2.04%
Dues and subscriptions	60.19%	46.21%	49.11%					49.11%
Election expenses								
Equipment maintenance & expensed	12.42%	✓ 53.76%	32.91%	✓				32.91%
Equipment maintenance & expensed - IT	61.17%		61.17%	✓				61.17%
Equipment purchases and replacement							31.41%	31.78%
Gasoline and oil	38.94%	38.94%	38.94%					38.94%
Insurance - employee - medical & dental	54.92%	✓ 54.19%	✓ 54.70%	✓				54.70%
Insurance - general	110.47%	✓ 110.47%	✓ 110.47%	✓				110.47%
Miscellaneous expenses	33.97%	22.03%	29.22%					29.22%
Office supplies and expenses	25.47%	25.46%	25.47%					25.47%
Payroll taxes	64.52%	62.33%	63.87%					63.87%
Professional fees & services	53.42%	40.45%	✓ 46.81%	✓				46.81%
Professional fees & services - GEMT		185.92%	✓ 185.92%	✓				185.92%
Rental Management Fee/repairs								
Salaries	60.37%	61.15%	60.59%					60.59%
Salaries - OT								
Supplies - cleaning & laundry	59.45%	59.05%	59.33%					59.33%
Training and education	19.05%	27.08%	22.23%					22.23%
Uniforms	54.34%	57.66%	55.29%					55.29%
Utilities	52.95%	52.96%	52.95%	48.56%				50.11%
Vehicle maintenance & repairs	61.21%	15.06%	50.60%					50.60%
Work Comp Claims	39.09%	39.07%	39.08%					39.08%
Dispatch - CCE-911				110.06%	✓			110.06%
Pension Contribution					90.40%	✓		90.40%
Debt Service payments - principal + interest						100.00%	✓	100.00%
TOTAL EXPENDITURES	58.65%	✓ 61.11%	✓ 59.38%	✓ 64.88%	✓ 90.40%	✓ 99.76%	✓ 31.38%	52.40%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			AUGUST 31, 2020	PAGE 9
	ACTUAL	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,658,484	\$10,351,504	(\$3,693,020)	64.32%
Building and other permits	72,666	175,000	(102,334)	41.52%
Interest	61,859	125,000	(63,141)	49.49%
Miscellaneous revenue	27,575	6,000	21,575	459.58%
Rental income	0	0	0	
TOTAL REVENUES	\$6,820,584	\$10,657,504	(\$3,836,920)	64.00%
EXPENDITURES				
Bank service charges	\$22	\$500	(\$478)	4.40%
Building maintenance	26,770	45,079	(18,309)	59.38%
Depreciated assets - capital assets	49,369	302,000	(252,631)	16.35%
Doctors fees & medical exams	714	35,000	(34,286)	2.04%
Dues and subscriptions	9,451	18,830	(9,379)	50.19%
Election expenses		0	0	
Equipment maintenance & expensed	12,419	100,020	(87,601)	12.42%
Equipment maintenance & expensed - IT	43,343	70,855	(27,512)	61.17%
Equipment purchases and replacement	39,872	0	39,872	
Gasoline and oil	16,492	42,350	(25,858)	38.94%
Insurance - employee - medical & dental	888,609	1,618,137	(729,528)	54.92%
Insurance - general	337,158	305,200	31,958	110.47%
Miscellaneous expenses	2,505	7,375	(4,870)	33.97%
Office supplies and expenses	6,516	25,585	(19,069)	25.47%
Payroll taxes	237,117	367,500	(130,383)	64.52%
Professional fees & services	65,554	122,710	(57,156)	53.42%
Rental Management Fee/repairs		0	0	
Salaries	3,132,694	5,189,400	(2,056,706)	60.37%
Salaries - OT		0	0	
Supplies - cleaning & laundry	8,323	14,000	(5,677)	59.45%
Training and education	12,187	63,960	(51,773)	19.05%
Uniforms	54,207	99,760	(45,553)	54.34%
Utilities	23,721	44,800	(21,079)	52.95%
Vehicle maintenance & repairs	73,763	120,500	(46,737)	61.21%
Work Comp Claims	1,368	3,500	(2,132)	39.09%
TOTAL EXPENDITURES	\$5,042,174	\$8,597,061	(\$3,554,887)	58.65%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,778,410	\$2,060,443	(282,033)	86.31%
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)	\$1,028,410	\$1,310,443	(\$282,033)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			AUGUST 31, 2020	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,988,802	\$3,091,863	(\$1,103,261)	64.32%
Ambulance fees, net	483,106	655,000	(171,894)	73.76%
Interest	13,441	60,000	(46,559)	22.40%
Miscellaneous revenue	0	500	(500)	0.00%
COVID-19 Stimulus	19,129		19,129	✓
GEMT revenue	279,547	120,000	159,547	✓ 232.96%
TOTAL REVENUES	\$2,783,825	\$3,927,363	(\$1,143,538)	70.88%
EXPENDITURES				
Bank service charges	\$823	\$1,500	(\$677)	54.87%
Building maintenance	11,473	19,319	(7,846)	59.39%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	306	15,000	(14,694)	2.04%
Dues and subscriptions	3,269	7,052	(3,793)	46.21%
Election expenses		0	0	
Equipment maintenance & expensed	52,888	98,405	(45,517)	53.75%
Equipment purchases and replacement		0	0	
Gasoline and oil	7,068	18,150	(11,082)	38.94%
Insurance - employee - medical & dental	375,783	693,488	(317,705)	54.19%
Insurance - general	144,496	130,800	13,696	✓ 110.47%
Miscellaneous expenses	1,074	4,875	(3,801)	22.03%
Office supplies and expenses	2,792	10,965	(8,173)	25.46%
Payroll taxes	98,176	157,500	(59,324)	62.33%
Professional fees & services	51,608	127,590	(75,982)	40.45%
Professional fees & services - GEMT	102,256	55,000	47,256	✓ 185.92%
Rental Management Fee/repairs		0	0	
Salaries	1,299,220	2,124,600	(825,380)	61.15%
Salaries - OT		0	0	
Supplies - cleaning & laundry	3,543	6,000	(2,457)	59.05%
Training and education	11,326	41,820	(30,494)	27.08%
Uniforms	23,232	40,290	(17,058)	57.66%
Utilities	10,168	19,200	(9,032)	52.96%
Vehicle maintenance & repairs	5,421	36,000	(30,579)	15.06%
Work Comp Claims	586	1,500	(914)	39.07%
TOTAL EXPENDITURES	\$2,205,498	\$3,609,054	(\$1,403,556)	61.11%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$578,327	\$318,309	\$260,018	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$578,327	\$318,309	\$260,018	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			AUGUST 31, 2020	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$664,307	\$1,032,014	(\$367,707)	64.37%
Interest	2,829	1,000	1,829	✓ 282.90%
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$667,136	\$1,033,014	(\$365,878)	64.58%
EXPENDITURES				
Pension Fund	\$1,611,920	\$1,783,014	(\$171,094)	90.40%
TOTAL EXPENDITURES	\$1,611,920	\$1,783,014	(\$171,094)	90.40%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$944,784)	(\$750,000)	(\$194,784)	
TRANSFER FROM GENERAL FUND	\$750,000	\$750,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$194,784)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			AUGUST 31, 2020	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$331,084	\$513,917	(\$182,833)	64.42%
Interest	1,670	8,000	(6,330)	20.88%
TOTAL REVENUES	\$332,754	\$521,917	(\$189,163)	63.76%
EXPENDITURES				
Dispatching fees	\$395,125	\$359,000	\$36,125	✓ 110.06%
Telephone	57,127	117,650	(60,523)	48.56%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$452,252	\$476,650	(\$24,398)	94.88%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$119,498)	\$45,267	(\$164,765)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$119,498)	\$45,267	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			AUGUST 31, 2020	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$1,306,492	\$1,957,630	(\$651,138)	66.74%
Interest	4,376	500	3,876	✓ 875.20%
TOTAL REVENUES	\$1,310,868	\$1,958,130	(\$647,262)	66.94%
EXPENDITURES				
Debt Service	\$1,130,439	\$1,130,439	\$0	100.00%
Professional fees	318	2,700	(2,382)	
TOTAL EXPENDITURES	\$1,130,757	\$1,133,139	(\$2,382)	99.79%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$180,111	\$824,991	(\$644,880)	21.83%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	\$180,111	\$824,991	\$0	21.83%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			AUGUST 31, 2020	PAGE 14
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	83,714	75,000	\$8,714	111.62%
TOTAL REVENUES	\$83,714	\$75,000	\$8,714	111.62%
EXPENDITURES				
Depreciated Assets	\$0	\$10,000	(\$10,000)	0.00%
Equipment & Vehicles	202,376	446,486	(244,110)	45.33%
Professional Fees	0		0	
Buildings	3,184,668	10,337,579	(7,152,911)	30.81%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$3,387,044	\$10,794,065	(\$7,407,021)	31.38%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$3,303,330)	(\$10,719,065)	\$7,415,735	30.82%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$10,719,065	(\$10,719,065)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$3,303,330)	(\$10,719,065)	\$0	30.82%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		AUGUST 31, 2020	PAGE 15
	2020 ACTUAL	2019 ACTUAL	2020 - 2019 \$ OVER (UNDER)	2020 - 2019 % OVER (UNDER)
REVENUES				
Tax collections	\$6,658,484	\$6,399,196	\$259,288	✓ 4.05%
Building and other permits	72,666	165,041	(92,375)	✓ -55.97%
Interest	61,859	140,824	(78,965)	✓ -56.07%
Miscellaneous revenue	27,575	4,210	23,365	✓ 554.99%
Rental income	0	5,825	(5,825)	-100.00%
TOTAL REVENUES	\$6,820,584	\$6,715,096	\$105,488	✓ 1.57%
EXPENDITURES				
Bank service charges	\$22	(\$36)	\$58	-161.11%
Building maintenance	26,770	15,811	10,959	✓ 69.31%
Depreciated assets - capital assets	49,369	243,421	(194,052)	✓ -79.72%
Doctors fees & medical exams	714	1,407	(693)	-49.25%
Dues and subscriptions	9,451	7,853	1,598	20.35%
Election expenses	0	3	(3)	-100.00%
Equipment maintenance & expensed	12,419	13,878	(1,459)	-10.51%
Equipment maintenance & expensed - IT	43,343	46,258	(2,915)	-6.30%
Equipment purchases and replacement	39,872	4,692	35,180	✓ 749.79%
Gasoline and oil	16,492	25,156	(8,664)	-34.44%
Insurance - employee - medical & dental	888,609	883,880	4,729	✓ 0.54%
Insurance - general	337,158	270,269	66,889	✓ 24.75%
Miscellaneous expenses	2,505	2,635	(130)	-4.93%
Office supplies and expenses	6,516	6,600	(84)	-1.27%
Payroll taxes	237,117	227,390	9,727	✓ 4.28%
Professional fees & services	65,554	47,056	18,498	✓ 39.31%
Rental Management Fee/repairs	0	658	(658)	✓ -100.00%
Salaries	3,024,627	2,919,407	105,220	✓ 3.60%
Salaries - OT	108,067	88,420	19,647	✓ 22.22%
Supplies - cleaning & laundry	8,323	7,549	774	✓ 10.25%
Training and education	12,187	31,926	(19,739)	✓ -61.83%
Uniforms	54,207	69,762	(15,555)	✓ -22.30%
Utilities	23,721	24,293	(572)	-2.35%
Vehicle maintenance & repairs	73,763	101,817	(28,054)	✓ -27.55%
Work Comp Claims	1,368	950	418	✓ 44.00%
TOTAL EXPENDITURES	\$5,042,174	\$5,041,055	\$1,119	✓ 0.02%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,778,410	\$1,674,041	\$104,369	✓ 6.23%
General/Ambulance/Dispatch/Pension OH Transfer	(\$750,000)	(\$500,000)	(\$250,000)	50.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,028,410	\$1,174,041	(\$145,631)	-12.40%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		AUGUST 31, 2020	PAGE 16
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,988,602	\$1,914,073	\$74,529	✓ 3.89%
Ambulance fees, net	483,106	535,740	(52,634)	✓ -9.82%
Interest	13,441	44,660	(31,219)	✓ -69.90%
Miscellaneous revenue	0	2,500	(2,500)	
COVID-19 Stimulus	19,129	0	19,129	✓
GEMT revenue	279,547	121,305	158,242	✓ 130.45%
TOTAL REVENUES	\$2,783,825	\$2,618,278	\$165,547	✓ 6.32%
EXPENDITURES				
Bank service charges	\$823	\$379	\$444	117.15%
Building maintenance	11,473	6,776	4,697	69.32%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	306	603	(297)	-49.25%
Dues and subscriptions	3,259	2,557	702	27.45%
Election expenses	0	1	(1)	-100.00%
Equipment maintenance & expensed	52,888	61,659	(8,771)	-14.23%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	7,068	10,781	(3,713)	-34.44%
Insurance - employee - medical & dental	375,783	375,911	(128)	-0.03%
Insurance - general	144,496	115,830	28,666	✓ 24.75%
Miscellaneous expenses	1,074	1,202	(128)	-10.65%
Office supplies and expenses	2,792	3,109	(317)	-10.20%
Payroll taxes	98,176	94,227	3,949	4.19%
Professional fees & services	51,608	47,306	4,302	9.09%
Professional fees & services - GEMT	102,256	51,516	50,740	✓ 98.49%
Rental Management Fee/repairs	0	0	0	
Salaries	1,252,906	1,208,624	44,282	✓ 3.66%
Salaries - OT	46,314	37,894	8,420	22.22%
Supplies - cleaning & laundry	3,543	3,235	308	9.52%
Training and education	11,326	22,837	(11,511)	✓ -50.41%
Uniforms	23,232	29,898	(6,666)	-22.30%
Utilities	10,168	10,411	(243)	✓ -2.33%
Vehicle maintenance & repairs	5,421	26,955	(21,534)	✓ -79.89%
Work Comp Claims	586	407	179	43.98%
TOTAL EXPENDITURES	\$2,205,498	\$2,112,118	\$93,380	✓ 4.42%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$578,327	\$506,160	\$72,167	14.26%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$578,327	\$506,160	\$72,167	✓ 14.26%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			AUGUST 31, 2020	PAGE 17
CASH RESERVES AS OF	ACTUAL	ACTUAL	2020 - 2019 \$	2020 - 2019 %
AUGUST 31, 2020	AUGUST 31, 2020	AUGUST 31, 2019	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$12,227,491.50	\$8,925,518.26	\$3,301,973.24	36.99%
Simmons Bank - Flexible Spending Account	8,467.64	2,151.70	6,315.94	293.53%
Simmons Bank - Health Reimbursement Account	3,627.67	5,286.35	(1,658.68)	-31.38%
Simmons Bank - Rental Property	0.00	0.00	0.00	ERR
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	\$13,382,343.67	\$10,461,767.72	\$2,920,575.95	27.92%
AMBULANCE FUND:				
Simmons Bank - 3181	\$4,065,569.32	\$2,884,673.83	\$1,180,895.49	40.94%
Meramec Valley Bank - Money Market	7,700.41	7,676.18	24.23	0.32%
Investment account	532,504.09	770,238.99	(237,734.90)	-30.87%
COVID-19 Stimulus	19,134.39	0	19,134.39	
TOTAL AMBULANCE FUND CASH BALANCES	\$4,624,908.21	\$3,662,589.00	\$962,319.21	26.27%
TOTAL OPERATING FUND CASH BALANCES	\$18,007,251.88	\$14,124,356.72	\$3,882,895.16	27.49%
LESS: Estimated Remaining 2020 Budget Expenses, net	(\$4,958,443)	(\$3,731,719)	(\$1,226,724.00)	32.87%
ESTIMATED CASH RESERVE	\$13,048,809	\$10,392,638	\$2,656,171.16	25.56%
# of Months - Estimated Reserve	12.83	11.46	1.37	11.94%
Estimated Reserve - %	106.90%	95.46%	11.44%	

2020

Average Rate

0.769% 0.774% 0.307% 0.114% 0.109% 0.110% 0.113% 0.113% #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%	0.170%	0.170%	0.170%	0.120%				
Fenton FPD	Ambulance	Simmons Bank	3181	Ambulance	1.500%	1.500%	1.240%	0.250%	0.250%	0.250%	0.250%	0.250%				
Fenton FPD	General	Simmons Bank	3207	General	1.500%	1.500%	1.230%	0.250%	0.250%	0.250%	0.250%	0.250%				
Fenton FPD	Pension	Simmons Bank	2944	Pension	1.500%	1.500%	1.340%	0.250%	0.250%	0.250%	0.250%	0.250%				
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	1.500%	1.500%	1.230%	0.250%	0.250%	0.250%	0.250%	0.250%				
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	1.500%	1.500%	0.110%	0.100%	0.100%	0.100%	0.100%	0.100%				
Fenton FPD	Capital Projects	Simmons Bank	2969	Flexible Spending	1.500%	1.500%	1.120%	0.250%	0.250%	0.250%	0.250%	0.250%				
Fenton FPD	Debt Service	Simmons Bank	798	Capital Projects 2019	1.500%	1.500%	1.230%	0.250%	0.250%	0.250%	0.250%	0.250%				
Fenton FPD	Debt Service	Simmons Bank	806	Debt Service	0.720%	0.720%	0.530%	0.250%	0.500%	0.500%	0.500%	0.500%				
Fenton FPD	Ambulance	Simmons Bank	9742	COVID-19	N/A	N/A	N/A	N/A	0.010%	0.100%	0.100%	0.100%				

Health

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Data as of Q4 2019

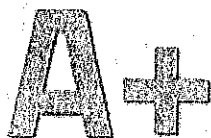
Learn why bank health matters

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	\$5.4MM	
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

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

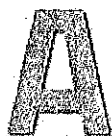
PROFIT MARGIN

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

Equity Capital	Q4 2019	\$2.82B
	vs Q4 2018	\$2.36B
Loan Loss Allowance	Q4 2019	\$67.4MM
	vs Q4 2018	\$56.7MM
Unbacked Noncurrent Loans	Q4 2019	\$74.6MM
	vs Q4 2018	\$67.9MM
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		ASSETS AND LIABILITIES			
NCUA #	63789	Assets	Q4 2019	\$312.0MM	
Year Chartered	1948		vs Q4 2018	\$281.9MM	
Employees	67	Loans	Q4 2019	\$264.5MM	
Primary Regulator			vs Q4 2018	\$243.9MM	
		Deposits	Q4 2019	\$234.0MM	
			vs Q4 2018	\$211.6MM	
		Equity Capital	Q4 2019	\$29.8MM	
			vs Q4 2018	\$27.6MM	
Profit Margin		Loan Loss Allowance	Q4 2019	\$1.8MM	
Return on Assets - YTD	0.81%		vs Q4 2018	\$1.6MM	
Return on Equity - YTD	8.32%	Unbacked Noncurrent Loans	Q4 2019	\$2.2MM	
Annual Interest Income	\$12.2MM		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 \$1.08B
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 \$6.7MM
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		ASSETS AND LIABILITIES	
FDIC Certificate #	19200	Assets	Q4 2019 \$123.5MM vs Q4 2018 \$117.7MM
Year Established	1918	Loans	Q4 2019 \$101.7MM vs Q4 2018 \$95.4MM
Employees	24	Deposits	Q4 2019 \$100.4MM vs Q4 2018 \$91.3MM
Primary Regulator	FDIC	Equity Capital	Q4 2019 \$10.4MM vs Q4 2018 \$9.7MM
PROFIT MARGIN		Loan Loss Allowance	Q4 2019 \$963.00K vs Q4 2018 \$946.00K
Return on Assets - YTD	0.62%	Unbacked Noncurrent Loans	Q4 2019 \$0 vs Q4 2018 \$0
Return on Equity - YTD	7.51%	Real Estate Owned	Q4 2019 \$516.00K vs Q4 2018 \$59.00K
Annual Interest Income	\$5.4MM		

**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
54	254	5	313
80	264	10	354
75	323	11	409
77	336	6	419
			-
			-
			-
			-
517	2,351	74	2,942
64.63	293.88	9.25	358.50

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

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
↓ -33	↓ -106	↓ -1	↓ -140
↑ 12	↓ -61	↑ 1	↓ -48
↑ 15	↓ -5	↑ 3	↑ 13
↓ -9	↓ -9	↓ -2	↓ -20
↓ -53	↓ -389	↑ 8	↓ -434
↓ -7	↓ -45	↑ 0	↓ -52

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

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 0%	↓ -8%	↑ 25%	↓ -6%
↑ 2%	↓ -11%	↓ -33%	↓ -10%
↓ -25%	↓ -21%	↑ 120%	↓ -20%
↓ -30%	↓ -20%	↑ 57%	↓ -21%
↓ -38%	↓ -29%	↓ -17%	↓ -31%
↑ 18%	↓ -19%	↑ 11%	↓ -12%
↑ 25%	↓ -2%	↑ 38%	↑ 3%
↓ -10%	↓ -3%	↓ -25%	↓ -5%
↓ -6%	↓ -10%	↑ 7%	↓ -9%
↓ -10%	↓ -13%	↑ 0%	↓ -13%

PREPARED FOR FENTON FIRE PROTECTION DISTRICT

By:

EMS|MC

EMS MANAGEMENT & CONSULTANTS

RESULTS | SERVICE | COMMUNITY

12 MONTH DATE OF SERVICE ANALYSIS

Primary Payor Mix
6-12 Month Mature Average

Primary Payor	% of Trips
Medicare	26%
Medicaid	4%
Insurance	19%
Medicare Advantage	21%
Medicaid MCO	3%
Facility	0%
Patient	27%
Other Govt. Payers	0%
TPL	0%

Net Collection Percentages
6-12 Month Mature Average

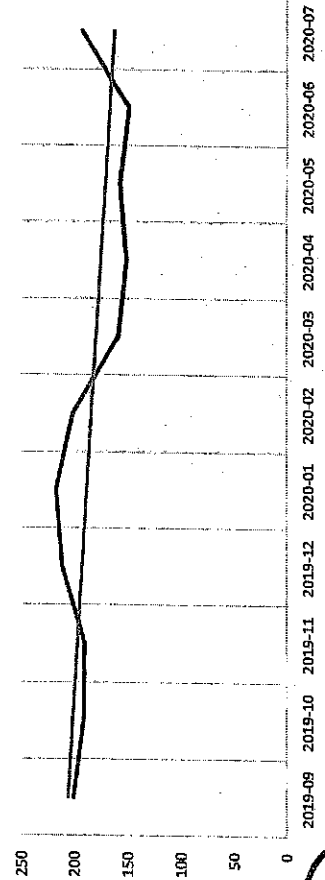
Primary Payor	Coll %
Medicare	97%
Medicaid	96%
Insurance	80%
Medicare Advantage	96%
Medicaid MCO	85%
Facility	0%
Patient	6%
Other Govt. Payers	100%
TPL	39%

Cash Per Trip
6-12 Month Mature Average

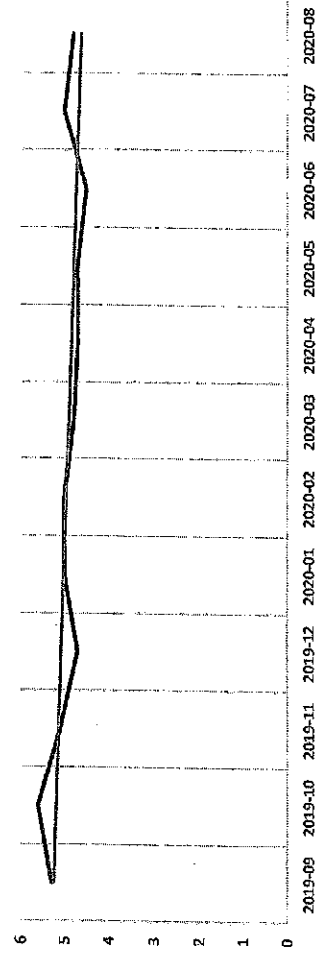
Primary Payor	CPT
Medicare	\$ 416.37
Medicaid	\$ 389.73
Insurance	\$ 533.06
Medicare Advantage	\$ 325.62
Medicaid MCO	\$ 360.87
Facility	\$ -
Patient	\$ 24.38
Other Govt. Payers	\$ 455.43
TPL	\$ 318.00

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	201	166,138.00	69,333.92	96,804.08	-	64,181.51	32,946.41	1,177.84	854.00	826.56	481.61	313.45	65.1%
2019-10	191	157,310.00	65,457.15	91,852.85	(2.27)	64,243.01	23,447.45	1,180.00	5,344.66	823.61	480.90	330.17	68.7%
2019-11	190	156,252.00	73,539.16	82,712.84	(395.55)	68,499.88	14,455.60	830.00	982.91	822.38	435.33	356.16	81.8%
2019-12	211	172,060.00	76,202.41	95,857.59	(10.12)	62,721.82	27,701.95	-	5,443.94	815.45	454.30	297.26	65.4%
2020-01	217	177,509.00	81,828.89	95,680.11	(3.83)	60,373.74	28,470.42	-	6,839.78	818.01	440.92	276.22	63.1%
2020-02	201	182,579.00	71,452.47	91,126.53	-	61,245.81	20,808.11	-	9,071.61	808.85	453.37	304.71	67.2%
2020-03	158	120,603.66	47,901.30	72,702.36	-	48,481.40	11,759.88	79.66	12,540.74	763.31	460.14	306.34	66.6%
2020-04	151	118,731.18	52,150.49	66,580.69	-	42,227.52	820.00	92.17	23,625.34	786.30	440.93	279.04	63.3%
2020-05	157	123,059.40	48,660.32	74,399.08	-	41,251.78	1,589.00	-	31,558.30	783.82	473.88	262.75	55.4%
2020-06	149	116,827.14	41,093.85	75,733.29	-	34,093.37	1,598.74	-	40,041.18	784.07	508.28	228.81	45.0%
2020-07	192	156,196.36	38,787.32	117,409.04	-	34,597.26	3,075.21	-	79,736.57	813.52	611.51	180.19	29.5%
2020-08	132	107,568.47	10,549.92	97,018.55	-	5,557.36	2,482.00	-	88,979.19	814.91	734.99	42.10	5.7%
Totals	2,150	1,734,834.21	676,957.20	1,057,877.01	(411.77)	587,474.46	169,155.77	3,359.67	305,018.22	806.90	492.04	271.68	55.2%

Trip Count Trend - Excluding Current Month



Average Loaded Miles



FENTON FIRE PROTECTION DISTRICT

AUGUST 2020

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICARE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	51	42,616.00	20,851.11	21,764.89	-	21,581.80	183.09	-	0.00	835.61	426.76	423.17	99.2%
2019-10	42	34,498.00	17,514.14	16,983.86	-	16,076.11	815.00	-	92.75	821.38	404.38	382.76	94.7%
2019-11	60	48,991.00	22,717.59	26,273.41	-	25,426.41	847.00	-	-	816.52	437.89	423.77	96.8%
2019-12	61	50,240.00	23,704.33	26,535.67	-	26,317.03	18.04	-	200.60	823.61	435.01	431.43	99.2%
2020-01	56	44,972.00	20,779.23	24,192.77	4.17	22,778.90	88.81	-	1,320.89	803.07	432.01	406.77	94.2%
2020-02	47	38,227.00	17,589.14	20,637.86	-	19,809.39	-	-	828.47	813.34	439.10	421.48	96.0%
2020-03	40	31,623.22	13,060.49	18,562.73	-	16,597.28	-	79.66	2,045.11	790.58	464.07	412.94	89.0%
2020-04	39	31,472.00	15,223.88	16,248.12	-	16,175.62	-	92.17	164.67	806.97	416.62	412.40	99.0%
2020-05	45	35,134.96	15,325.84	19,809.12	-	19,181.05	-	-	628.07	780.78	440.20	426.25	96.8%
2020-06	31	24,923.74	9,845.96	15,077.78	-	11,138.47	-	-	3,939.31	803.99	486.38	359.31	73.9%
2020-07	49	38,992.84	14,644.25	25,348.59	-	16,413.00	-	-	8,935.59	816.18	517.32	334.96	64.7%
2020-08	27	22,185.00	2,239.95	19,945.05	-	2,158.33	-	-	17,786.72	821.67	738.71	79.94	10.8%
Totals	548	444,875.76	193,495.91	251,379.85	4.17	213,653.39	1,951.94	171.83	35,942.16	811.82	458.72	389.56	84.9%

MEDICAID													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	8	6,800.00	3,347.46	3,252.54	-	3,252.54	-	-	-	825.00	406.57	406.57	100.0%
2019-10	5	3,960.00	2,364.72	1,595.28	-	1,595.28	-	-	-	792.00	319.08	319.08	100.0%
2019-11	14	11,410.00	5,489.67	5,920.33	-	5,920.33	-	-	-	815.00	422.88	422.88	100.0%
2019-12	6	4,650.00	2,281.74	2,368.26	-	2,368.26	-	-	-	775.00	394.71	394.71	100.0%
2020-01	8	6,310.00	2,694.33	3,615.67	-	2,865.67	-	-	750.00	788.75	451.96	385.21	79.3%
2020-02	6	4,620.00	2,304.54	2,315.46	-	2,315.46	-	-	-	770.00	385.91	385.91	100.0%
2020-03	12	9,201.74	4,070.96	5,130.78	-	5,130.78	-	-	-	786.81	427.57	427.57	100.0%
2020-04	5	3,960.00	1,782.89	2,177.11	-	2,177.11	-	-	-	792.00	435.42	435.42	100.0%
2020-05	8	6,420.00	2,502.52	3,917.48	-	3,157.48	-	-	760.00	802.50	489.69	394.69	80.6%
2020-06	7	5,600.00	2,744.87	2,855.13	-	2,855.13	-	-	-	800.00	407.88	407.88	100.0%
2020-07	8	6,220.00	1,834.03	4,385.97	-	2,105.97	-	-	2,280.00	777.50	548.25	263.25	48.0%
2020-08	1	760.00	-	760.00	-	-	-	-	760.00	760.00	760.00	-	0.0%
Totals	88	69,711.74	31,417.73	38,294.01	-	33,744.01	-	-	4,550.00	792.18	435.16	383.45	88.1%

INSURANCE													
DOS	Trip Count	Gross Charges	Contr Allow.	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	41	33,750.00	7,488.84	26,251.16	-	23,100.88	4,103.32	952.84	(0.00)	823.17	640.27	540.19	84.4%
2019-10	50	42,070.00	6,249.75	35,820.25	(2.27)	28,946.16	5,394.45	915.00	2,396.91	841.40	716.41	590.62	78.3%
2019-11	30	25,070.00	5,067.09	20,002.91	(395.55)	18,603.95	1,641.60	830.00	982.91	835.67	666.76	592.47	83.9%
2019-12	39	31,697.00	7,276.19	24,420.81	(10.12)	18,355.68	3,566.91	-	2,508.34	812.74	626.17	470.66	75.2%
2020-01	33	27,320.00	6,935.96	20,384.04	(8.00)	15,060.85	4,359.61	-	971.58	827.88	617.70	456.39	73.9%
2020-02	36	29,440.00	4,358.18	25,081.82	-	20,701.57	1,231.11	-	3,149.14	817.78	696.72	575.04	82.5%
2020-03	30	22,193.48	5,204.73	16,988.75	-	12,288.98	806.88	-	4,092.89	739.78	566.29	409.63	72.3%
2020-04	27	20,763.48	6,449.58	14,313.90	-	11,708.86	820.00	-	1,805.04	769.76	530.89	433.66	81.7%
2020-05	38	30,561.74	8,602.16	21,979.58	-	9,122.35	-	-	12,857.23	804.78	578.41	240.06	41.5%
2020-06	31	24,265.22	7,027.39	17,257.83	-	6,321.66	-	-	10,936.17	783.39	556.70	203.92	36.6%
2020-07	46	37,926.42	5,494.29	32,432.13	-	6,293.93	-	-	26,138.20	824.49	705.05	136.82	19.4%
2020-08	20	16,470.00	2,975.74	13,494.26	-	334.26	-	-	13,160.00	823.50	674.71	16.71	2.5%
TOTAL	421	341,587.34	73,139.90	268,447.44	(415.94)	170,838.93	21,723.88	2,697.84	78,998.41	811.37	637.64	399.39	62.6%

FENTON FIRE PROTECTION DISTRICT

AUGUST 2020

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICARE ADVANTAGE													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	36	29,343.00	16,812.98	12,530.02	-	12,115.02	640.00	225.00	-	815.08	348.06	330.28	94.9%
2019-10	40	32,556.00	18,635.14	13,920.86	-	13,263.86	-	265.00	922.00	813.90	348.02	324.97	93.4%
2019-11	45	37,631.00	20,978.70	16,652.30	-	16,652.30	-	-	-	836.24	370.05	370.05	100.0%
2019-12	32	25,473.00	14,588.34	10,884.66	-	10,884.66	-	-	-	796.03	340.15	340.15	100.0%
2020-01	49	40,966.00	25,418.92	15,547.08	-	14,257.08	520.00	-	770.00	836.04	317.29	290.96	91.7%
2020-02	49	39,436.00	23,433.42	16,002.58	-	15,047.58	690.00	-	265.00	804.82	326.58	307.09	94.0%
2020-03	34	25,679.48	14,409.53	11,269.95	-	10,447.95	-	-	822.00	755.28	331.47	307.29	92.7%
2020-04	31	24,070.22	14,512.02	9,558.20	-	9,281.57	-	-	276.63	776.46	308.33	299.41	97.1%
2020-05	30	22,788.96	12,856.82	9,932.14	-	7,536.14	-	-	2,396.00	759.63	331.07	251.20	75.9%
2020-06	35	27,701.74	16,386.79	11,314.95	-	9,859.95	280.00	-	1,175.00	791.48	323.28	281.71	87.1%
2020-07	34	27,260.84	13,873.51	13,387.33	-	7,884.39	-	-	5,502.94	801.79	393.75	231.89	58.9%
2020-08	41	32,779.84	5,334.23	27,445.61	-	3,064.77	-	-	24,380.84	799.51	669.41	74.75	11.2%
Totals	456	366,688.08	197,240.40	168,445.68	-	130,295.27	2,130.00	490.00	36,510.41	801.94	369.40	284.66	77.1%

MEDICAID/MCO													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	8	6,820.00	4,177.93	2,642.07	-	2,642.07	-	-	-	852.50	330.26	330.26	100.0%
2019-10	6	4,860.00	2,227.83	2,632.17	-	1,732.17	-	-	900.00	810.00	438.70	288.70	65.8%
2019-11	1	720.00	423.11	296.89	-	296.89	-	-	-	720.00	296.89	296.89	100.0%
2019-12	6	4,970.00	2,173.71	2,796.29	-	2,796.29	-	-	-	828.33	466.05	466.05	100.0%
2020-01	11	8,990.00	4,091.93	4,798.07	-	3,964.76	-	-	833.31	808.18	436.19	360.43	82.6%
2020-02	7	5,530.00	2,088.19	3,441.81	-	2,641.81	-	-	800.00	790.00	491.69	377.40	76.8%
2020-03	4	2,200.00	439.51	1,760.49	-	1,710.49	-	-	50.00	550.00	440.12	427.62	97.2%
2020-04	7	5,770.00	2,125.64	3,644.36	-	2,884.36	-	-	760.00	824.29	520.62	412.05	79.1%
2020-05	7	5,410.00	2,155.03	3,254.97	-	1,734.97	-	-	1,520.00	772.86	465.00	247.85	53.3%
2020-06	9	7,310.00	3,451.84	3,858.16	-	3,088.16	-	-	770.00	812.22	428.68	343.13	80.0%
2020-07	6	4,898.21	2,038.24	2,859.97	-	1,899.97	-	-	960.00	816.37	476.66	316.66	66.4%
2020-08	3	2,500.00	-	2,500.00	-	-	-	-	2,500.00	833.33	833.33	-	0.0%

FACILITY													
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	-	-	-	-	-	-	-	-	-	-	-	-	0.0%

FENTON FIRE PROTECTION DISTRICT

AUGUST 2020

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

PATIENT

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	57	47,008.00	16,846.60	30,363.40	-	1,489.40	28,020.00	-	854.00	824.72	532.69	26.13	4.9%
2019-10	46	37,676.00	18,091.00	19,585.00	-	1,314.00	17,238.00	-	1,033.00	819.04	425.76	28.57	6.7%
2019-11	40	32,430.00	18,863.00	13,567.00	-	1,600.00	11,967.00	-	-	810.75	339.18	40.00	11.8%
2019-12	64	52,510.00	26,178.10	26,331.90	-	1,999.90	24,117.00	-	215.00	820.47	411.44	31.25	7.6%
2020-01	60	49,051.00	21,908.52	27,142.48	-	1,446.48	23,502.00	-	2,194.00	817.52	452.37	24.11	5.3%
2020-02	55	44,596.00	21,879.00	22,917.00	-	-	18,888.00	-	4,029.00	810.84	416.67	-	0.0%
2020-03	35	27,165.74	9,624.00	17,541.74	-	858.00	11,153.00	-	5,530.74	776.16	501.19	24.51	4.9%
2020-04	42	32,675.48	12,056.48	20,619.00	-	-	-	-	20,619.00	777.99	490.93	-	0.0%
2020-05	27	21,153.74	6,977.74	14,176.00	-	-	1,589.00	-	12,587.00	783.47	525.04	-	0.0%
2020-06	34	25,664.70	1,637.00	24,027.70	-	-	1,318.74	-	22,708.96	754.84	706.70	-	0.0%
2020-07	47	38,188.05	903.00	37,285.05	-	-	3,075.21	-	34,209.84	812.51	793.30	-	0.0%
2020-08	40	32,873.63	-	32,873.63	-	-	2,482.00	-	30,391.63	821.84	821.84	-	0.0%
Totals	547	440,993.34	154,563.44	286,429.90	-	8,707.78	143,349.95	-	134,372.17	806.20	523.64	15.92	3.0%

OTHER GOVT. PAYERS

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-10	1	830.00	374.57	455.43	-	455.43	-	-	-	830.00	455.43	455.43	100.0%
2019-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-03	2	1,820.00	1,092.08	727.92	-	727.92	-	-	-	910.00	363.96	363.96	100.0%
2020-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-07	1	810.00	-	810.00	-	-	-	-	810.00	810.00	810.00	-	0.0%
2020-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	4	3,460.00	1,466.65	1,993.35	-	1,183.35	-	-	810.00	865.00	498.34	295.84	59.4%

TPL

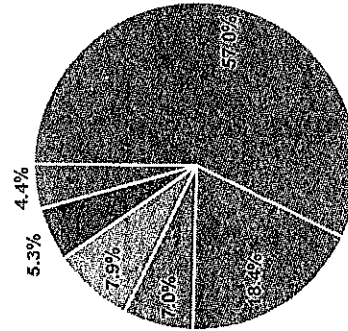
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2019-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-10	1	860.00	-	860.00	-	860.00	-	-	-	860.00	860.00	860.00	100.0%
2019-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2019-12	3	2,520.00	-	2,520.00	-	-	-	-	2,520.00	840.00	840.00	-	0.0%
2020-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-02	1	730.00	-	730.00	-	730.00	-	-	-	730.00	730.00	730.00	100.0%
2020-03	1	720.00	-	720.00	-	720.00	-	-	-	720.00	720.00	720.00	100.0%
2020-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2020-05	2	1,570.00	240.21	1,329.79	-	519.79	-	-	810.00	785.00	664.90	259.90	39.1%
2020-06	2	1,341.74	-	1,341.74	-	890.00	-	-	511.74	670.87	670.87	415.00	61.9%
2020-07	1	900.00	-	900.00	-	-	-	-	900.00	900.00	900.00	-	0.0%
2020-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	11	8,641.74	240.21	8,401.53	-	3,659.79	-	-	4,741.74	785.61	763.78	332.71	43.5%

OUTSTANDING AR AGING BY PAYOR CATEGORY

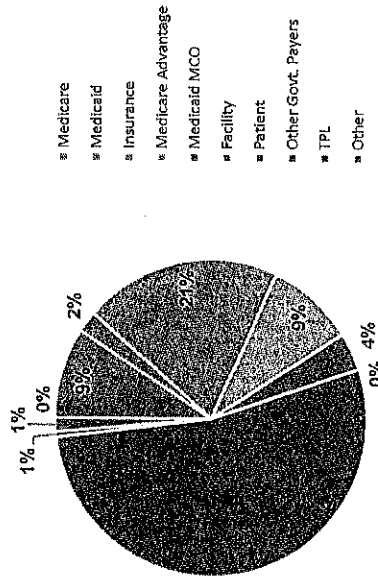
AGING BY AGING DATE & CURRENT PAYOR

Current Payor	Current	31-60	61-90	91-120	121-180	Over 180	Total
Medicare	24,836.90	3,536.00	-	-	1,739.00	(201.33)	29,910.57
Medicaid	4,922.31	469.52	750.00	-	-	1,540.00	7,081.83
Insurance	40,410.03	13,007.10	1,978.93	4,874.00	-	6,972.76	67,242.82
Medicare Advantage	25,756.05	728.00	-	828.00	822.00	1,728.00	29,862.05
Medicaid MCO	8,360.30	1,785.68	-	830.00	760.00	750.00	12,485.98
Facility	-	-	-	-	-	-	-
Patient	78,366.04	38,916.17	19,750.09	19,292.85	14,029.74	3,465.89	173,820.78
Other Govt. Payers	909.79	750.00	-	-	80.73	89.12	1,829.64
TPL	3,250.00	860.00	511.74	-	-	-	4,621.74
Other	-	-	-	-	-	-	-
Total	186,211.42	60,052.47	22,990.76	25,824.85	17,431.47	14,344.44	326,855.41

AR Aging Percent



AR by Payor Category



ACCOUNTS RECEIVABLE RECONCILIATION REPORT

For Account Period Ending: August 31, 2020

Month	Beginning AIR	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Ending AIR
2020-01	472,042.90	183,619.00	69,846.79	113,670.21	-	63,404.88	6,469.59	(225.00)	516,063.64
2020-02	516,063.64	149,769.00	63,134.61	86,634.39	-	61,615.77	16,135.65	(382.21)	525,328.82
2020-03	525,328.82	143,824.70	96,726.11	47,098.59	(403.55)	73,078.36	71,012.68	(340.00)	429,079.92
2020-04	429,079.92	125,560.40	74,458.60	51,101.80	-	59,348.95	24,474.31	(675.00)	397,033.46
2020-05	397,033.46	102,206.66	59,464.26	42,742.40	4.17	55,105.10	24,148.16	(171.66)	360,690.09
2020-06	360,690.09	130,182.18	69,879.39	60,502.79	(10.12)	62,722.76	26,804.37	(503.21)	332,179.08
2020-07	332,179.08	155,849.75	61,140.09	94,709.66	-	58,612.74	24,037.76	(760.00)	344,798.24
2020-08	344,798.24	137,968.52	71,537.53	66,430.99	(2.27)	60,513.92	24,692.17	(830.00)	326,855.41
FY Total	472,042.90	1,128,980.21	566,089.38	562,890.83	(411.77)	494,502.48	217,774.69	(3,887.06)	326,855.41

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
August 31, 2020

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 12,227,491.50	
Simmons Bank-Flexible Spendin	8,467.64	
Simmons Bank-Health Reimburse	3,627.67	
Petty Cash	185.00	
Investment Account	1,142,571.86	
Taxes Receivable - Current	6,568,385.00	
Prepaid Expenses	151,256.91	
Total Current Assets		20,101,985.58
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>20,101,985.58</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$ 75,428.47	
Due to Ambulance	20,369.69	
FSA Liability	3,265.13	
IRS Payroll Taxes W/H	5,353.39	
Total Current Liabilities		104,416.68
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	1,980,208.00	
Total Deferred Inflows of Resources		1,980,208.00
Total Liabilities		2,084,624.68
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	
FB - Assigned - Future Operat	3,000,000.00	
Fund Balance - Unassigned	5,988,951.34	
Excess Revenue over (under) Ex	1,028,409.56	
Total Fund Balance		18,017,360.90
Total Liab., Def. Inflows & Fund Balance	\$	<u>20,101,985.58</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 20,741.65	41.67	\$ 6,658,484.09	97.62
Interest Income	2,467.90	4.96	61,858.63	0.91
Miscellaneous Revenue	0.00	0.00	625.00	0.01
Permit Revenue	1,871.00	3.76	72,665.86	1.07
Sale of Fixed Assets	24,700.00	49.62	26,950.00	0.40
Total Revenues	49,780.55	100.00	6,820,583.58	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	49,780.55	100.00	6,820,583.58	100.00
Expenditures				
Salaries	353,380.35	709.88	3,024,627.02	44.35
Salaries OT	15,792.51	31.72	108,066.51	1.58
Depreciated Assets	0.00	0.00	49,369.36	0.72
Payroll Taxes	27,584.40	55.41	237,117.19	3.48
Office Supplies	547.40	1.10	6,515.73	0.10
IT Expenses	1,258.41	2.53	43,343.41	0.64
Gas & Oil-Fuel	2,590.81	5.20	16,492.27	0.24
Bank Charges	0.00	0.00	22.00	0.00
Equipment Purchases	3,131.26	6.29	39,872.45	0.58
Dues & Subscriptions	0.00	0.00	9,450.80	0.14
Insurance - General	7,134.11	14.33	337,158.09	4.94
Insurance - Employee	100,651.51	202.19	888,608.76	13.03
Professional Fees	2,966.34	5.96	65,554.15	0.96
Building Maintenance	1,565.45	3.14	26,769.59	0.39
Equipment Maintenance	777.33	1.56	12,418.97	0.18
Vehicle Maintenance	4,865.76	9.77	73,762.53	1.08
Workers Comp Claims	0.00	0.00	1,367.64	0.02
Doctors Fees	0.00	0.00	714.00	0.01
Misc. Expenses	0.00	0.00	2,505.48	0.04
Training & Education	2,062.35	4.14	12,186.96	0.18
Uniforms	0.00	0.00	54,207.49	0.79
Supplies-Cleaning & Maint.	1,181.79	2.37	8,322.53	0.12
Utilities	3,273.82	6.58	23,721.09	0.35
Overhead Transfer	0.00	0.00	750,000.00	11.00
Total Expenditures	528,763.60	1,062.19	5,792,174.02	84.92
Excess Revenue over (under) Expenditur	\$ (478,983.05)	(962.19)	\$ 1,028,409.56	15.08

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 20,741.65	41.67	\$ 6,658,484.09	97.62
Interest Income	0.00	0.00	24.60	0.00
Investment Interest	0.00	0.00	(2,537.87)	(0.04)
SB Health Reimburse Interest	0.30	0.00	4.50	0.00
SB-Flexible Spending Interest	1.80	0.00	41.04	0.00
SB-General Interest	2,465.80	4.95	64,326.36	0.94
Misc Income	0.00	0.00	225.00	0.00
Fire Reports	0.00	0.00	400.00	0.01
Permit Revenue	1,871.00	3.76	58,165.86	0.85
Building Permits	0.00	0.00	14,050.00	0.21
Re-Occupancy Fees	0.00	0.00	450.00	0.01
Sale of Fixed Assets	24,700.00	49.62	26,950.00	0.40
Total Revenues	49,780.55	100.00	6,820,583.58	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	49,780.55	100.00	6,820,583.58	100.00
Expenditures				
Salaries-Firefighters	286,128.98	574.78	2,451,158.31	35.94
Salaries-Fire Chief	7,154.63	14.37	60,814.36	0.89
Salaries-Deputy Chiefs	38,208.73	76.75	323,307.28	4.74
Salaries-Admin Assistants	6,280.58	12.62	53,088.92	0.78
Salaries-Office Manager	3,932.63	7.90	33,427.35	0.49
Salaries-Fire Marshall	11,674.80	23.45	97,805.80	1.43
Director's Fee	0.00	0.00	1,750.00	0.03
Salaries-Inspectors	0.00	0.00	3,275.00	0.05
Payroll Overtime-FF	12,529.61	25.17	89,284.53	1.31
Payroll Overtime-Deputy Chiefs	3,262.90	6.55	18,781.98	0.28
Banner Fire Equipment	0.00	0.00	5,449.00	0.08
Donatini Inc.	0.00	0.00	6,499.99	0.10
Holmatro	0.00	0.00	37,420.37	0.55
FICA/ Medicare	27,584.40	55.41	237,117.19	3.48
Marco	0.00	0.00	323.40	0.00
Office Source	0.00	0.00	1,642.93	0.02
Commerce Bank-VISA	403.45	0.81	1,612.92	0.02
MO Lawyers Media	0.00	0.00	77.45	0.00
Safeguard	0.00	0.00	329.76	0.00
ADP Screening Services	0.00	0.00	703.33	0.01
Rejis Commission	10.15	0.02	186.90	0.00
Copy Source	0.00	0.00	23.80	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	0.00	25.57	0.00
Summer One	133.80	0.27	1,263.51	0.02
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.03
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
Audit Adj - Year End	0.00	0.00	(2,481.05)	(0.04)
Image Trend	0.00	0.00	24,653.67	0.36
First Watch	575.50	1.16	4,604.00	0.07
Miken Technologies	0.00	0.00	1,440.00	0.02
Sikich	0.00	0.00	1,215.00	0.02

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Commerce Bank-VISA	(12.09)	(0.02)	2.90	0.00
ESRI	0.00	0.00	1,010.00	0.01
Kno2	0.00	0.00	400.00	0.01
ESO Solutions	0.00	0.00	950.00	0.01
Target Solutions	0.00	0.00	8,067.84	0.12
BRDA Electric	0.00	0.00	305.00	0.00
Scantron	695.00	1.40	695.00	0.01
Sieveking	2,440.90	4.90	18,107.72	0.27
Commerce Bank-VISA	0.00	0.00	127.66	0.00
MO River Auto Parts	0.00	0.00	251.87	0.00
Sentinel	149.91	0.30	149.91	0.00
Audit Adj - Year End	0.00	0.00	(2,144.89)	(0.03)
Simmons Bank Fees	0.00	0.00	22.00	0.00
Sentinel Emergency Solutions	0.00	0.00	4,373.14	0.06
Commerce Bank-VISA	146.49	0.29	1,359.63	0.02
K&K Supply	470.27	0.94	1,440.27	0.02
Knox	0.00	0.00	9,513.00	0.14
Simulaids	0.00	0.00	840.33	0.01
Mirion Technologies	0.00	0.00	1,875.00	0.03
EA Medical	0.00	0.00	10,035.00	0.15
Rock-N-Rescue	514.50	1.03	2,631.38	0.04
Pro Fusion Fab	0.00	0.00	875.00	0.01
Vinyl Images	0.00	0.00	3,431.85	0.05
B&B Distributors	0.00	0.00	2,211.00	0.03
Mueller Industries	2,000.00	4.02	2,000.00	0.03
Audit Adj - Year End	0.00	0.00	(713.15)	(0.01)
GSLAFCA	0.00	0.00	3,115.00	0.05
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.01
Commerce Bank-VISA	0.00	0.00	153.30	0.00
PFFIA	0.00	0.00	17.50	0.00
NFPA	0.00	0.00	1,520.50	0.02
STL County Special Ops	0.00	0.00	700.00	0.01
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.01
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.03
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.01
McNeil & Company	0.00	0.00	50,235.01	0.74
Lakenan	0.00	0.00	262.50	0.00
MO Employers Mutual	0.00	0.00	254,474.52	3.73
Standard Insurance	2,953.71	5.93	26,383.22	0.39
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	4,180.40	8.40	5,929.11	0.09
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Delta Dental	6,302.03	12.66	53,534.76	0.78
United Healthcare	108,918.18	218.80	937,102.57	13.74
Eyemed	352.74	0.71	2,942.23	0.04
Quality Benefits	698.37	1.40	17,658.85	0.26
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	0.00	0.00	3,773.59	0.06
PAS	0.00	0.00	2,797.12	0.04
Insurance Reimbursements	(18,562.26)	(37.29)	(137,933.58)	(2.02)
US Treasury (PCORI)	0.00	0.00	451.61	0.01
Gold's Gym	0.00	0.00	808.20	0.01
Marsh & McLennan	2,942.45	5.91	6,948.41	0.10
Rognan & Associates	1,400.00	2.81	11,200.00	0.16
Spector, Wolfe, McLaughlin	1,120.35	2.25	16,128.21	0.24
Darla Sansoucie	0.00	0.00	672.00	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Paylocity	445.99	0.90	4,129.53	0.06
Lockton	0.00	0.00	7,000.00	0.10
Aon Consulting	0.00	0.00	13,104.11	0.19
Fick, Eggemeyer & Williamson	0.00	0.00	6,230.00	0.09
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.15
Professional Fees Reimbursemen	0.00	0.00	(76.30)	0.00
Audit Adj - Year End	0.00	0.00	(3,409.70)	(0.05)
Blue Chip Exterminating	158.55	0.32	1,179.50	0.02
Buildingstars	160.30	0.32	1,282.40	0.02
B&B Distributors	336.00	0.67	964.12	0.01
Commerce Bank-VISA	25.97	0.05	181.79	0.00
Ramair Inc.	0.00	0.00	834.32	0.01
Lawn Systems	106.23	0.21	389.73	0.01
Scott Lee Heating	0.00	0.00	762.12	0.01
Fenton Feed Mill	81.90	0.16	81.90	0.00
STL Automatic Door	0.00	0.00	5,390.35	0.08
STL Automatic Sprinkler	0.00	0.00	389.20	0.01
Merlo Plumbing	0.00	0.00	127.40	0.00
Sam's Club	0.00	0.00	791.07	0.01
Lowe's	0.00	0.00	232.75	0.00
Midwest Alarms	0.00	0.00	2,038.75	0.03
Daniel's Lawn Care	696.50	1.40	5,225.50	0.08
Slyman Bros	0.00	0.00	412.99	0.01
Go Green Solar Lighting	0.00	0.00	5,932.02	0.09
K&K Supply	0.00	0.00	144.53	0.00
Walls Construction Inc	0.00	0.00	1,991.50	0.03
Building Maint Reimbursements	0.00	0.00	(49.00)	0.00
Audit Adj - Year End	0.00	0.00	(1,533.35)	(0.02)
Sentinel Emergency Solutions	583.00	1.17	7,692.57	0.11
Grainger	0.00	0.00	109.72	0.00
K&K Supply	79.28	0.16	114.33	0.00
Commerce Bank-VISA	0.00	0.00	384.73	0.01
Banner Fire Equipment	0.00	0.00	86.80	0.00
Crest Industries	11.81	0.02	68.95	0.00
Lowe's	0.00	0.00	123.34	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Rock-N-Rescue	0.00	0.00	103.40	0.00
MO River Auto Parts	103.24	0.21	127.68	0.00
Vinyl Images	0.00	0.00	947.59	0.01
Abednego Fire Protection	0.00	0.00	2,188.75	0.03
VISA	0.00	0.00	366.26	0.01
Audit Adj - Year End	0.00	0.00	(88.35)	0.00
Sentinel Emergency Solutions	683.74	1.37	17,741.72	0.26
CIT Trucks	2,721.52	5.47	38,886.10	0.57
Commerce Bank-VISA	0.00	0.00	973.90	0.01
Don's Automotive	0.00	0.00	331.20	0.00
Purcell Tire Company	828.31	1.66	2,878.94	0.04
American Test Center	0.00	0.00	575.00	0.01
Wal-Mart	34.92	0.07	34.92	0.00
MO River Auto Parts	0.00	0.00	422.49	0.01
Leo M Ellebracht	0.00	0.00	13,732.10	0.20
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	31.13	0.00
Miner's Towing	425.50	0.85	851.00	0.01
Weis Fire & Safety	136.82	0.27	136.82	0.00
Tom Meyer	34.95	0.07	34.95	0.00
Audit Adj - Year-end	0.00	0.00	(3,192.74)	(0.05)
SSM Health	0.00	0.00	930.51	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Mercy Corp Health	0.00	0.00	437.13	0.01
SSM Health	0.00	0.00	504.00	0.01
Athletico LTD	0.00	0.00	210.00	0.00
Commerce Bank-VISA	0.00	0.00	2,425.55	0.04
Petty Cash	0.00	0.00	37.14	0.00
Sam's	0.00	0.00	205.22	0.00
Missouri Fire Service Funeral	0.00	0.00	56.00	0.00
Audit Adj - Year End	0.00	0.00	(218.43)	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	0.07
Jefferson Cty Fire Investigato	0.00	0.00	125.00	0.00
Commerce Bank-VISA	157.40	0.32	8,398.48	0.12
Sikich	0.00	0.00	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	0.06
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Sentinel	1,507.95	3.03	1,658.86	0.02
ICC	397.00	0.80	397.00	0.01
Training Reimbursements	0.00	0.00	(7,301.47)	(0.11)
Audit Adj - Year End	0.00	0.00	(1,206.80)	(0.02)
Leon Uniform Company	0.00	0.00	8,329.88	0.12
Sentinel Emergency Solutions	0.00	0.00	2,306.59	0.03
Leo Ellebrecht	0.00	0.00	6,195.00	0.09
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	0.00	0.00	312.47	0.00
Uniforms - Payroll	0.00	0.00	36,142.25	0.53
K&K Supply	0.00	0.00	969.62	0.01
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	0.00	(415.45)	(0.01)
Audit Adj - Year End	0.00	0.00	(136.40)	0.00
Employee Uniform Reimbursement	0.00	0.00	392.00	0.01
Grainger	203.37	0.41	758.73	0.01
Lowe's	151.05	0.30	1,091.69	0.02
Sam's Club	827.37	1.66	4,340.71	0.06
Commerce Bank-VISA	0.00	0.00	525.80	0.01
Batteries Plus Bulbs	0.00	0.00	320.85	0.00
Cratex Packaging	0.00	0.00	1,055.43	0.02
Wal-Mart	0.00	0.00	150.81	0.00
K&K Supply	0.00	0.00	204.09	0.00
Audit Adj - Year End	0.00	0.00	(125.58)	0.00
Missouri-American Water	189.02	0.38	1,908.57	0.03
Laclede Gas Company	138.57	0.28	4,635.74	0.07
AmerenUE	2,255.69	4.53	13,129.42	0.19
MSD	432.29	0.87	2,000.98	0.03
Aspen Waste Systems	258.25	0.52	2,046.38	0.03
Overhead Transfer	0.00	0.00	750,000.00	11.00
Total Expenditures	528,763.60	1,062.19	5,792,174.02	84.92
Excess Revenue over (under) Expenditur	\$ (478,983.05)	(962.19)	\$ 1,028,409.56	15.08

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 20,741.65	\$ 19,013.84	\$ 6,658,484.09	\$ 6,399,196.21
Interest Income	2,467.90	18,687.14	61,858.63	140,824.31
Miscellaneous Revenue	0.00	0.00	625.00	1,117.40
Permit Revenue	1,871.00	5,871.00	72,665.86	165,041.00
Rental Income	0.00	0.00	0.00	5,825.00
Sale of Fixed Assets	24,700.00	906.30	26,950.00	3,092.05
Total Revenues	49,780.55	44,478.28	6,820,583.58	6,715,095.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	49,780.55	44,478.28	6,820,583.58	6,715,095.97
Expenditures				
Salaries	353,380.35	344,743.09	3,024,627.02	2,919,407.40
Salaries OT	15,792.51	10,209.25	108,066.51	88,420.29
Election Expenses	0.00	0.00	0.00	2.84
Depreciated Assets	0.00	0.00	49,369.36	0.00
Payroll Taxes	27,584.40	26,483.36	237,117.19	227,390.24
Office Supplies	547.40	559.43	6,515.73	6,600.17
IT Expenses	1,258.41	1,092.07	43,343.41	46,258.28
Gas & Oil-Fuel	2,590.81	2,251.17	16,492.27	25,156.16
Bank Charges	0.00	0.00	22.00	(36.03)
Equipment Purchases	3,131.26	0.00	39,872.45	4,691.58
Dues & Subscriptions	0.00	0.00	9,450.80	7,852.78
Insurance - General	7,134.11	(1,483.80)	337,158.09	270,269.32
Insurance - Employee	100,651.51	97,358.79	888,608.76	883,880.20
Professional Fees	2,966.34	5,283.88	65,554.15	47,056.30
Building Maintenance	1,565.45	913.50	26,769.59	15,811.25
Equipment Maintenance	777.33	1,666.29	12,418.97	13,878.19
Vehicle Maintenance	4,865.76	18,224.31	73,762.53	101,813.71
Workers Comp Claims	0.00	0.00	1,367.64	950.42
Rental Management Fee	0.00	0.00	0.00	657.75
Mortgage Payments	0.00	0.00	0.00	243,421.47
Doctors Fees	0.00	311.50	714.00	1,406.81
Misc. Expenses	0.00	96.39	2,505.48	2,635.49
Training & Education	2,062.35	4,799.48	12,186.96	31,926.35
Uniforms	0.00	3,333.14	54,207.49	69,762.35
Supplies-Cleaning & Maint.	1,181.79	1,223.11	8,322.53	7,548.84
Utilities	3,273.82	3,335.87	23,721.09	24,292.73
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Expenditures	528,763.60	520,400.83	5,792,174.02	5,541,054.89
Excess Revenue over (under) Expenditur	\$ (478,983.05)	\$ (475,922.55)	\$ 1,028,409.56	\$ 1,174,041.08

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 20,741.65	\$ 19,013.84	\$ 6,658,484.09	\$ 6,399,196.21
Interest Income	0.00	0.00	24.60	0.00
Investment Interest	0.00	0.00	(2,537.87)	728.37
Property Rental Interest	0.00	0.00	0.00	175.48
SB Health Reimburse Interest	0.30	0.77	4.50	4.11
SB-Flexible Spending Interest	1.80	9.67	41.04	131.30
SB-General Interest	2,465.80	18,676.70	64,326.36	139,785.05
Misc Income	0.00	0.00	225.00	1,117.40
Fire Reports	0.00	0.00	400.00	0.00
Permit Revenue	1,871.00	5,871.00	58,165.86	138,268.00
Building Permits	0.00	0.00	14,050.00	25,223.00
Re-Occupancy Fees	0.00	0.00	450.00	1,550.00
Upper End Property	0.00	0.00	0.00	5,825.00
Sale of Fixed Assets	24,700.00	906.30	26,950.00	3,092.05
Total Revenues	49,780.55	44,478.28	6,820,583.58	6,715,095.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	49,780.55	44,478.28	6,820,583.58	6,715,095.97
Expenditures				
Salaries-Firefighters	286,128.98	278,154.09	2,451,158.31	2,399,552.93
Salaries-Fire Chief	7,154.63	6,946.16	60,814.36	59,042.36
Salaries-Deputy Chiefs	38,208.73	37,992.26	323,307.28	280,686.60
Salaries-Admin Assistants	6,280.58	5,474.28	53,088.92	46,292.96
Salaries-Office Manager	3,932.63	3,817.80	33,427.35	32,377.80
Salaries-Fire Marshall	11,674.80	10,833.50	97,805.80	85,816.00
Director's Fee	0.00	0.00	1,750.00	2,170.00
Salaries-Inspectors	0.00	1,525.00	3,275.00	13,468.75
Payroll Overtime-FF	12,529.61	10,053.18	89,284.53	87,874.04
Payroll Overtime-Deputy Chiefs	3,262.90	156.07	18,781.98	546.25
St. Louis Cty Board of Electio	0.00	0.00	0.00	2.84
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Donatini Inc.	0.00	0.00	6,499.99	0.00
Holmatro	0.00	0.00	37,420.37	0.00
FICA/ Medicare	27,584.40	26,483.36	237,117.19	227,390.24
Office Depot, Inc.	0.00	0.00	0.00	20.25
Marco	0.00	0.00	323.40	309.40
Office Source	0.00	0.00	1,642.93	1,093.48
Commerce Bank-VISA	403.45	173.60	1,612.92	2,473.67
MO Lawyers Media	0.00	0.00	77.45	41.08
Safeguard	0.00	294.30	329.76	294.30
ADP Screening Services	0.00	0.00	703.33	811.98
Rejis Commission	10.15	0.00	186.90	60.90
Copy Source	0.00	56.00	23.80	106.05
Wal-Mart	0.00	0.00	19.54	27.92
UPS	0.00	0.00	25.57	60.45
Summer One	133.80	35.53	1,263.51	1,342.17
The Emblem Authority	0.00	0.00	165.90	103.95
Quantum Technologies	0.00	0.00	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

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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
Office Supplies - Undefined	0.00	0.00	0.00	(216.18)
Audit Adj - Year End	0.00	0.00	(2,481.05)	(113.33)
Image Trend	0.00	0.00	24,653.67	7,606.97
First Watch	575.50	575.50	4,604.00	4,604.00
Miken Technologies	0.00	0.00	1,440.00	1,344.60
Sikich	0.00	0.00	1,215.00	1,215.00
Commerce Bank-VISA	(12.09)	314.57	2.90	924.57
ESRI	0.00	202.00	1,010.00	1,211.45
Kno2	0.00	0.00	400.00	399.78
ESO Solutions	0.00	0.00	950.00	4,160.00
Gerstner Electric	0.00	0.00	0.00	16,911.00
Target Solutions	0.00	0.00	8,067.84	7,880.91
BRDA Electric	0.00	0.00	305.00	0.00
Scantron	695.00	0.00	695.00	0.00
Sieveking	2,440.90	2,251.17	18,107.72	25,607.45
Commerce Bank-VISA	0.00	0.00	127.66	100.11
Fabick	0.00	0.00	0.00	124.94
Wal-Mart	0.00	0.00	0.00	235.45
MO River Auto Parts	0.00	0.00	251.87	0.00
Sentinel	149.91	0.00	149.91	0.00
Audit Adj - Year End	0.00	0.00	(2,144.89)	(911.79)
Reliance Bank Fees	0.00	0.00	0.00	55.26
Simmons Bank Fees	0.00	0.00	22.00	(91.29)
Sentinel Emergency Solutions	0.00	0.00	4,373.14	2,628.30
Commerce Bank-VISA	146.49	0.00	1,359.63	0.00
K&K Supply	470.27	0.00	1,440.27	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	0.00	0.00	1,875.00	0.00
EA Medical	0.00	0.00	10,035.00	0.00
Rock-N-Rescue	514.50	0.00	2,631.38	0.00
Pro Fusion Fab	0.00	0.00	875.00	0.00
Vinyl Images	0.00	0.00	3,431.85	0.00
B&B Distributors	0.00	0.00	2,211.00	0.00
Mueller Industries	2,000.00	0.00	2,000.00	0.00
Audit Adj - Year End	0.00	0.00	(713.15)	0.00
GSLAFCA	0.00	0.00	3,115.00	665.00
MACFPD	0.00	0.00	0.00	2,450.00
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	226.80
PFFIA	0.00	0.00	17.50	25.00
NFPA	0.00	0.00	1,520.50	175.00
STL County Special Ops	0.00	0.00	700.00	700.00
Fenton Area Chamber of Commerce	0.00	0.00	350.00	350.00
Men's Health	0.00	0.00	0.00	20.98
MABOI	0.00	0.00	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
National Fire Codes	0.00	0.00	0.00	1,345.50
Sam's Club	0.00	0.00	0.00	70.00
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	1,411.35	50,235.01	48,127.41

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Lakenan	0.00	0.00	262.50	210.00
MO Employers Mutual	0.00	(5,730.27)	254,474.52	194,408.44
Standard Insurance	2,953.71	2,835.12	26,383.22	25,364.32
The Cincinnati Ins Co	0.00	0.00	52.50	52.50
Travelers	4,180.40	0.00	5,929.11	2,106.89
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Delta Dental	6,302.03	6,370.29	53,534.76	54,325.36
United Healthcare	108,918.18	104,006.13	937,102.57	937,192.60
Eyemed	352.74	0.00	2,942.23	2,959.02
Quality Benefits	698.37	2,849.67	17,658.85	20,367.02
By Cobra	0.00	0.00	525.00	525.00
J W Terrill	0.00	0.00	3,773.59	1,539.72
PAS	0.00	0.00	2,797.12	2,797.12
Insurance Reimbursements	(18,562.26)	(16,458.25)	(137,933.58)	(143,008.47)
US Treasury (PCORI)	0.00	0.00	451.61	116.33
Gold's Gym	0.00	328.87	808.20	3,295.74
Marsh & McLennan	2,942.45	262.08	6,948.41	3,770.76
Rognan & Associates	1,400.00	1,225.00	11,200.00	9,800.00
Spector, Wolfe, McLaughlin	1,120.35	1,803.90	16,128.21	15,739.84
Darla Sansoucie	0.00	126.00	672.00	1,722.00
Paylocity	445.99	448.98	4,129.53	3,891.64
Lockton	0.00	0.00	7,000.00	7,000.00
Aon Consulting	0.00	0.00	13,104.11	3,887.31
Fick, Eggemeyer & Williamson	0.00	0.00	6,230.00	6,090.00
Marsh & McLennan	0.00	1,680.00	0.00	1,680.00
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
Audit Adj - Year End	0.00	0.00	(3,409.70)	(2,754.49)
Blue Chip Exterminating	158.55	182.70	1,179.50	836.50
Buildingstars	160.30	160.30	1,282.40	1,562.40
B&B Distributors	336.00	0.00	964.12	543.37
Commerce Bank-VISA	25.97	0.00	181.79	860.34
BRDA Electric	0.00	0.00	0.00	1,759.80
Ramair Inc.	0.00	0.00	834.32	0.00
Lawn Systems	106.23	0.00	389.73	351.75
Scott Lee Heating	0.00	0.00	762.12	1,737.47
Fenton Feed Mill	81.90	0.00	81.90	0.00
STL Automatic Door	0.00	0.00	5,390.35	5,334.56
STL Automatic Sprinkler	0.00	0.00	389.20	383.60
Pfitzinger Graphics	0.00	0.00	0.00	563.50
Merlo Plumbing	0.00	0.00	127.40	244.24
Sam's Club	0.00	0.00	791.07	239.61
Lowe's	0.00	0.00	232.75	183.81
Midwest Alarms	0.00	0.00	2,038.75	540.75
Lowes	0.00	0.00	0.00	30.86
Bopp Landscaping	0.00	0.00	0.00	420.00
Daniel's Lawn Care	696.50	570.50	5,225.50	2,341.50
Slyman Bros	0.00	0.00	412.99	0.00
Go Green Solar Lighting	0.00	0.00	5,932.02	0.00
K&K Supply	0.00	0.00	144.53	0.00
Walls Construction Inc	0.00	0.00	1,991.50	0.00
Building Maint Reimbursements	0.00	0.00	(49.00)	(22.96)
Audit Adj - Year End	0.00	0.00	(1,533.35)	(2,099.85)
Sentinel Emergency Solutions	583.00	1,505.58	7,692.57	7,839.36
Dobbs Tire	0.00	0.00	0.00	20.92
Grainger	0.00	0.00	109.72	0.00
K&K Supply	79.28	0.00	114.33	221.42

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank-VISA	0.00	0.00	384.73	1,190.24
Banner Fire Equipment	0.00	0.00	86.80	1,157.23
Crest Industries	11.81	51.35	68.95	144.55
Lowes	0.00	109.36	123.34	453.09
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Commerce-VISA	0.00	0.00	0.00	109.56
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	0.00	0.00	140.00
Rock-N-Rescue	0.00	0.00	103.40	39.48
SQS Inc.	0.00	0.00	0.00	224.00
MO River Auto Parts	103.24	0.00	127.68	81.38
Vinyl Images	0.00	0.00	947.59	0.00
Abednego Fire Protection	0.00	0.00	2,188.75	0.00
VISA	0.00	0.00	366.26	0.00
Audit Adj - Year End	0.00	0.00	(88.35)	0.00
Sentinel Emergency Solutions	683.74	437.10	17,741.72	38,690.22
Affton Radiator	0.00	0.00	0.00	9,563.67
CIT Trucks	2,721.52	10,850.03	38,886.10	20,870.19
Fabick	0.00	0.00	0.00	2,163.80
Kelly's Auto Repair	0.00	0.00	0.00	223.53
Commerce Bank-VISA	0.00	446.39	973.90	669.64
Public Safety Outfitters	0.00	0.00	0.00	8,615.86
Don's Automotive	0.00	38.55	331.20	807.19
Metro Electric Supply	0.00	184.86	0.00	289.46
Purcell Tire Company	828.31	0.00	2,878.94	1,316.75
American Test Center	0.00	0.00	575.00	2,942.95
Pfizinger Graphics	0.00	1,265.00	0.00	1,884.50
Wal-Mart	34.92	0.00	34.92	0.00
Clark Power Services	0.00	0.00	0.00	6,155.54
Pro Fusion Fab	0.00	0.00	0.00	5,140.00
Jim Butler	0.00	0.00	0.00	389.12
MO River Auto Parts	0.00	125.20	422.49	157.06
AHS Rescue	0.00	1,231.23	0.00	1,231.23
Inmar Marine Group	0.00	3,645.95	0.00	3,645.95
Leo M Ellebracht	0.00	0.00	13,732.10	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	31.13	0.00
Miner's Towing	425.50	0.00	851.00	0.00
Weis Fire & Safety	136.82	0.00	136.82	0.00
Tom Meyer	34.95	0.00	34.95	0.00
Audit Adj - Year-end	0.00	0.00	(3,192.74)	(2,942.95)
SSM Health	0.00	0.00	930.51	0.00
Mercy Corp Health	0.00	0.00	437.13	910.95
Commerce Bank-VISA	0.00	0.00	0.00	39.47
Rental Management Fee	0.00	0.00	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
Mercy Corporate Health	0.00	0.00	0.00	216.81
SSM Health	0.00	311.50	504.00	1,050.00
Athletico LTD	0.00	0.00	210.00	140.00
Commerce Bank-VISA	0.00	73.93	2,425.55	1,749.77
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	74.01
Sam's	0.00	0.00	205.22	262.05
Pfizinger Graphics	0.00	0.00	0.00	40.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	22.46	0.00	353.28
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	0.00	0.00	98.06
Leon Uniform	0.00	0.00	0.00	137.88
Missouri Fire Service Funeral	0.00	0.00	56.00	0.00
Audit Adj - Year End	0.00	0.00	(218.43)	(549.38)
Tri-County Training Consortium	0.00	0.00	4,961.25	5,118.75
Jefferson Cty Fire Investigato	0.00	0.00	125.00	375.00
Commerce Bank-VISA	157.40	4,729.48	8,398.48	13,643.34
Sikich	0.00	35.00	590.38	747.99
Joel Cooper	0.00	0.00	0.00	168.00
Sunset Printing	0.00	0.00	0.00	1,117.13
WFM Special Tees	0.00	0.00	0.00	142.80
Gina Anderson	0.00	0.00	90.67	339.75
Wal-Mart	0.00	0.00	36.93	0.00
Mike Martin	0.00	0.00	0.00	37.88
John Medlock	0.00	0.00	25.50	134.70
John Zelch	0.00	0.00	0.00	52.85
Lowes	0.00	0.00	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	0.00	0.00	251.80
Stephanie Spaniol	0.00	0.00	0.00	177.14
West County EMS & Fire	0.00	0.00	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	0.00	0.00	112.00
Monarch FPD	0.00	0.00	0.00	262.50
SCESA	0.00	0.00	0.00	35.00
Anthony Schrempf	0.00	0.00	0.00	112.00
Tom Mueller	0.00	0.00	0.00	828.00
Caleb Herrell	0.00	0.00	0.00	54.21
Keith Menning	0.00	0.00	0.00	276.81
St. Louis Area Fire Administra	0.00	35.00	0.00	35.00
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
Sentinel	1,507.95	0.00	1,658.86	0.00
ICC	397.00	0.00	397.00	0.00
Training Reimbursements	0.00	0.00	(7,301.47)	0.00
Audit Adj - Year End	0.00	0.00	(1,206.80)	0.00
Leon Uniform Company	0.00	195.62	8,329.88	648.02
Sentinel Emergency Solutions	0.00	0.00	2,306.59	724.37
Leo Ellebrecht	0.00	0.00	6,195.00	19,121.00
Weber Fire & Safety	0.00	75.08	39.90	75.08
Firemaster	0.00	0.00	0.00	1,967.95
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	0.00	0.00	312.47	1,631.59
Uniforms - Payroll	0.00	0.00	36,142.25	34,403.52
MacQueen Emergency Group	0.00	0.00	0.00	567.65
The Emblem Authority	0.00	0.00	0.00	145.60
AHS Rescue	0.00	3,072.94	0.00	5,470.37
Crossfire CCW	0.00	0.00	0.00	5,426.40
K&K Supply	0.00	0.00	969.62	0.00
John Zelch	0.00	0.00	71.63	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Uniform Reimbursements	0.00	0.00	(415.45)	(31.50)
Audit Adj - Year End	0.00	0.00	(136.40)	(818.20)
Employee Uniform Reimbursement	0.00	(10.50)	392.00	(73.50)
Grainger	203.37	0.00	758.73	359.43
Lowes	151.05	90.64	1,091.69	1,427.56
Sam's Club	827.37	778.52	4,340.71	3,696.71
Commerce Bank-VISA	0.00	122.85	525.80	385.43
Batteries Plus Bulbs	0.00	0.00	320.85	184.80
Cratex Packaging	0.00	0.00	1,055.43	656.18
Wal-Mart	0.00	0.00	150.81	806.16
K&K Supply	0.00	9.72	204.09	37.84
United Laboratories	0.00	221.38	0.00	606.75
Audit Adj - Year End	0.00	0.00	(125.58)	(612.02)
Missouri-American Water	189.02	0.00	1,908.57	1,243.49
Laclede Gas Company	138.57	161.23	4,635.74	5,429.69
AmerenUE	2,255.69	2,737.73	13,129.42	14,011.87
MSD	432.29	198.29	2,000.98	1,810.44
Aspen Waste Systems	258.25	238.62	2,046.38	1,797.24
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Expenditures	528,763.60	520,400.83	5,792,174.02	5,541,054.89
Excess Revenues over (under) Expenditu	\$ (478,983.05)	\$ (475,922.55)	\$ 1,028,409.56	\$ 1,174,041.08

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 20,741.65	41.67	\$ 6,658,484.09	97.62
Interest Income	2,467.90	4.96	61,858.63	0.91
Miscellaneous Revenue	0.00	0.00	625.00	0.01
Permit Revenue	1,871.00	3.76	72,665.86	1.07
Sale of Fixed Assets	24,700.00	49.62	26,950.00	0.40
Total Revenues	49,780.55	100.00	6,820,583.58	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	49,780.55	100.00	6,820,583.58	100.00
Expenditures				
Salaries-Firefighters	286,128.98	574.78	2,451,158.31	35.94
Salaries-Fire Chief	7,154.63	14.37	60,814.36	0.89
Salaries-Deputy Chiefs	38,208.73	76.75	323,307.28	4.74
Salaries-Admin Assistants	6,280.58	12.62	53,088.92	0.78
Salaries-Office Manager	3,932.63	7.90	33,427.35	0.49
Salaries-Fire Marshall	11,674.80	23.45	97,805.80	1.43
Director's Fee	0.00	0.00	1,750.00	0.03
Salaries-Inspectors	0.00	0.00	3,275.00	0.05
Total - Salaries	353,380.35	709.88	3,024,627.02	44.35
Salaries OT	15,792.51	31.72	108,066.51	1.58
Total - OT Salaries	15,792.51	31.72	108,066.51	1.58
Total - Election Expenses	0.00	0.00	0.00	0.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.08
Donatini Inc.	0.00	0.00	6,499.99	0.10
Holmatro	0.00	0.00	37,420.37	0.55
Total - Depreciated Assets	0.00	0.00	49,369.36	0.72
FICA/ Medicare	27,584.40	55.41	237,117.19	3.48
Total - Payroll Taxes	27,584.40	55.41	237,117.19	3.48
Marco	0.00	0.00	323.40	0.00
Office Source	0.00	0.00	1,642.93	0.02
Commerce Bank-VISA	403.45	0.81	1,612.92	0.02
MO Lawyers Media	0.00	0.00	77.45	0.00
Safeguard	0.00	0.00	329.76	0.00
ADP Screening Services	0.00	0.00	703.33	0.01
Rejis Commission	10.15	0.02	186.90	0.00
Copy Source	0.00	0.00	23.80	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	0.00	25.57	0.00
Summer One	133.80	0.27	1,263.51	0.02
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.03
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
Audit Adj - Year End	0.00	0.00	(2,481.05)	(0.04)
Total - Office Supplies	547.40	1.10	6,515.73	0.10

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Image Trend	0.00	0.00	24,653.67	0.36
First Watch	575.50	1.16	4,604.00	0.07
Miken Technologies	0.00	0.00	1,440.00	0.02
Sikich	0.00	0.00	1,215.00	0.02
Commerce Bank-VISA	(12.09)	(0.02)	2.90	0.00
ESRI	0.00	0.00	1,010.00	0.01
Kno2	0.00	0.00	400.00	0.01
ESO Solutions	0.00	0.00	950.00	0.01
Target Solutions	0.00	0.00	8,067.84	0.12
BRDA Electric	0.00	0.00	305.00	0.00
Scantron	695.00	1.40	695.00	0.01
Total - IT Expenses	1,258.41	2.53	43,343.41	0.64
Sieveling	2,440.90	4.90	18,107.72	0.27
Commerce Bank-VISA	0.00	0.00	127.66	0.00
MO River Auto Parts	0.00	0.00	251.87	0.00
Sentinel	149.91	0.30	149.91	0.00
Audit Adj - Year End	0.00	0.00	(2,144.89)	(0.03)
Total - Gas & Oil/ Fuel	2,590.81	5.20	16,492.27	0.24
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	4,373.14	0.06
Commerce Bank-VISA	146.49	0.29	1,359.63	0.02
K&K Supply	470.27	0.94	1,440.27	0.02
Knox	0.00	0.00	9,513.00	0.14
Simulaids	0.00	0.00	840.33	0.01
Mirion Technologies	0.00	0.00	1,875.00	0.03
EA Medical	0.00	0.00	10,035.00	0.15
Rock-N-Rescue	514.50	1.03	2,631.38	0.04
Pro Fusion Fab	0.00	0.00	875.00	0.01
Vinyl Images	0.00	0.00	3,431.85	0.05
B&B Distributors	0.00	0.00	2,211.00	0.03
Mueller Industries	2,000.00	4.02	2,000.00	0.03
Audit Adj - Year End	0.00	0.00	(713.15)	(0.01)
Total - Equipment Purchases	3,131.26	6.29	39,872.45	0.58
GSLAFCA	0.00	0.00	3,115.00	0.05
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.01
Commerce Bank-VISA	0.00	0.00	153.30	0.00
PFFIA	0.00	0.00	17.50	0.00
NFPA	0.00	0.00	1,520.50	0.02
STL County Special Ops	0.00	0.00	700.00	0.01
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.01
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.03
St. Louis Area Fire Administration	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.01
Total - Dues & Subscriptions	0.00	0.00	9,450.80	0.14
McNeil & Company	0.00	0.00	50,235.01	0.74
Lakenan	0.00	0.00	262.50	0.00
MO Employers Mutual	0.00	0.00	254,474.52	3.73
Standard Insurance	2,953.71	5.93	26,383.22	0.39
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	4,180.40	8.40	5,929.11	0.09
Insurance Reimbursements	0.00	0.00	(178.77)	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Total - Insurance/ General	7,134.11	14.33	337,158.09	4.94
Delta Dental	6,302.03	12.66	53,534.76	0.78
United Healthcare	108,918.18	218.80	937,102.57	13.74
Eyemed	352.74	0.71	2,942.23	0.04
Quality Benefits	698.37	1.40	17,658.85	0.26
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	0.00	0.00	3,773.59	0.06
PAS	0.00	0.00	2,797.12	0.04
Insurance Reimbursements	(18,562.26)	(37.29)	(137,933.58)	(2.02)
US Treasury (PCORI)	0.00	0.00	451.61	0.01
Gold's Gym	0.00	0.00	808.20	0.01
Marsh & McLennan	2,942.45	5.91	6,948.41	0.10
Total - Insurance/ Employee	100,651.51	202.19	888,608.76	13.03
Rognan & Associates	1,400.00	2.81	11,200.00	0.16
Spector, Wolfe, McLaughlin	1,120.35	2.25	16,128.21	0.24
Darla Sansoucie	0.00	0.00	672.00	0.01
Paylocity	445.99	0.90	4,129.53	0.06
Lockton	0.00	0.00	7,000.00	0.10
Aon Consulting	0.00	0.00	13,104.11	0.19
Fick, Eggemeyer & Williamson	0.00	0.00	6,230.00	0.09
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.15
Professional Fees Reimbursemen	0.00	0.00	(76.30)	0.00
Audit Adj - Year End	0.00	0.00	(3,409.70)	(0.05)
Total - Professional Fees	2,966.34	5.96	65,554.15	0.96
Blue Chip Exterminating	158.55	0.32	1,179.50	0.02
Buildingstars	160.30	0.32	1,282.40	0.02
B&B Distributors	336.00	0.67	964.12	0.01
Commerce Bank-VISA	25.97	0.05	181.79	0.00
Ramair Inc.	0.00	0.00	834.32	0.01
Lawn Systems	106.23	0.21	389.73	0.01
Scott Lee Heating	0.00	0.00	762.12	0.01
Fenton Feed Mill	81.90	0.16	81.90	0.00
STL Automatic Door	0.00	0.00	5,390.35	0.08
STL Automatic Sprinkler	0.00	0.00	389.20	0.01
Merlo Plumbing	0.00	0.00	127.40	0.00
Sam's Club	0.00	0.00	791.07	0.01
Lowe's	0.00	0.00	232.75	0.00
Midwest Alarms	0.00	0.00	2,038.75	0.03
Daniel's Lawn Care	696.50	1.40	5,225.50	0.08
Slyman Bros	0.00	0.00	412.99	0.01
Go Green Solar Lighting	0.00	0.00	5,932.02	0.09
K&K Supply	0.00	0.00	144.53	0.00
Walls Construction Inc	0.00	0.00	1,991.50	0.03
Building Maint Reimbursements	0.00	0.00	(49.00)	0.00
Audit Adj - Year End	0.00	0.00	(1,533.35)	(0.02)
Total - Building Maintenance	1,565.45	3.14	26,769.59	0.39
Sentinel Emergency Solutions	583.00	1.17	7,692.57	0.11
Grainger	0.00	0.00	109.72	0.00
K&K Supply	79.28	0.16	114.33	0.00
Commerce Bank-VISA	0.00	0.00	384.73	0.01
Banner Fire Equipment	0.00	0.00	86.80	0.00
Crest Industries	11.81	0.02	68.95	0.00
Lowe's	0.00	0.00	123.34	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Rock-N-Rescue	0.00	0.00	103.40	0.00
MO River Auto Parts	103.24	0.21	127.68	0.00
Vinyl Images	0.00	0.00	947.59	0.01
Abednego Fire Protection	0.00	0.00	2,188.75	0.03
VISA	0.00	0.00	366.26	0.01
Audit Adj - Year End	0.00	0.00	(88.35)	0.00
Total - Equipment Maintenance	777.33	1.56	12,418.97	0.18
Sentinel Emergency Solutions	683.74	1.37	17,741.72	0.26
CIT Trucks	2,721.52	5.47	38,886.10	0.57
Commerce Bank-VISA	0.00	0.00	973.90	0.01
Don's Automotive	0.00	0.00	331.20	0.00
Purcell Tire Company	828.31	1.66	2,878.94	0.04
American Test Center	0.00	0.00	575.00	0.01
Wal-Mart	34.92	0.07	34.92	0.00
MO River Auto Parts	0.00	0.00	422.49	0.01
Leo M Ellebracht	0.00	0.00	13,732.10	0.20
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	31.13	0.00
Miner's Towing	425.50	0.85	851.00	0.01
Weis Fire & Safety	136.82	0.27	136.82	0.00
Tom Meyer	34.95	0.07	34.95	0.00
Audit Adj - Year-end	0.00	0.00	(3,192.74)	(0.05)
Total - Vehicle Maintenance	4,865.76	9.77	73,762.53	1.08
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	930.51	0.01
Mercy Corp Health	0.00	0.00	437.13	0.01
Total - Worker's Comp Claims	0.00	0.00	1,367.64	0.02
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	504.00	0.01
Athletico LTD	0.00	0.00	210.00	0.00
Total - Doctors Fees	0.00	0.00	714.00	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	0.00	0.00	2,425.55	0.04
Petty Cash	0.00	0.00	37.14	0.00
Sam's	0.00	0.00	205.22	0.00
Missouri Fire Service Funeral	0.00	0.00	56.00	0.00
Audit Adj - Year End	0.00	0.00	(218.43)	0.00
Total - Misc Expenses	0.00	0.00	2,505.48	0.04
Tri-County Training Consortium	0.00	0.00	4,961.25	0.07
Jefferson Cty Fire Investigato	0.00	0.00	125.00	0.00
Commerce Bank-VISA	157.40	0.32	8,398.48	0.12
Sikich	0.00	0.00	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	0.06
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Sentinel	1,507.95	3.03	1,658.86	0.02

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
ICC	397.00	0.80	397.00	0.01
Training Reimbursements	0.00	0.00	(7,301.47)	(0.11)
Audit Adj - Year End	0.00	0.00	(1,206.80)	(0.02)
Total - Training & Education	2,062.35	4.14	12,186.96	0.18
Leon Uniform Company	0.00	0.00	8,329.88	0.12
Sentinel Emergency Solutions	0.00	0.00	2,306.59	0.03
Leo Ellebrecht	0.00	0.00	6,195.00	0.09
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	0.00	0.00	312.47	0.00
Uniforms - Payroll	0.00	0.00	36,142.25	0.53
K&K Supply	0.00	0.00	969.62	0.01
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	0.00	(415.45)	(0.01)
Audit Adj - Year End	0.00	0.00	(136.40)	0.00
Employee Uniform Reimbursement	0.00	0.00	392.00	0.01
Total - Uniforms	0.00	0.00	54,207.49	0.79
Grainger	203.37	0.41	758.73	0.01
Lowes	151.05	0.30	1,091.69	0.02
Sam's Club	827.37	1.66	4,340.71	0.06
Commerce Bank-VISA	0.00	0.00	525.80	0.01
Batteries Plus Bulbs	0.00	0.00	320.85	0.00
Cratex Packaging	0.00	0.00	1,055.43	0.02
Wal-Mart	0.00	0.00	150.81	0.00
K&K Supply	0.00	0.00	204.09	0.00
Audit Adj - Year End	0.00	0.00	(125.58)	0.00
Total - Supplies/ Cleaning & Maintenance	1,181.79	2.37	8,322.53	0.12
Missouri-American Water	189.02	0.38	1,908.57	0.03
Laclede Gas Company	138.57	0.28	4,635.74	0.07
AmerenUE	2,255.69	4.53	13,129.42	0.19
MSD	432.29	0.87	2,000.98	0.03
Aspen Waste Systems	258.25	0.52	2,046.38	0.03
Total - Utilities	3,273.82	6.58	23,721.09	0.35
Overhead Transfer	0.00	0.00	750,000.00	11.00
Total - Overhead Transfers	0.00	0.00	750,000.00	11.00
Total Expenditures	528,763.60	1,062.19	5,792,174.02	84.92
Excess Revenue over (under) Expenditure \$	(478,983.05)	(962.19)	\$ 1,028,409.56	15.08

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 20,741.65	19,013.84	\$ 6,658,484.09	6,399,196.21
Interest Income	2,467.90	18,687.14	61,858.63	140,824.31
Miscellaneous Revenue	0.00	0.00	625.00	1,117.40
Permit Revenue	1,871.00	5,871.00	72,665.86	165,041.00
Rental Income	0.00	0.00	0.00	5,825.00
Sale of Fixed Assets	24,700.00	906.30	26,950.00	3,092.05
Total Revenues	49,780.55	44,478.28	6,820,583.58	6,715,095.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	49,780.55	44,478.28	6,820,583.58	6,715,095.97
Expenditures				
Salaries-Firefighters	286,128.98	278,154.09	2,451,158.31	2,399,552.93
Salaries-Fire Chief	7,154.63	6,946.16	60,814.36	59,042.36
Salaries-Deputy Chiefs	38,208.73	37,992.26	323,307.28	280,686.60
Salaries-Admin Assistants	6,280.58	5,474.28	53,088.92	46,292.96
Salaries-Office Manager	3,932.63	3,817.80	33,427.35	32,377.80
Salaries-Fire Marshall	11,674.80	10,833.50	97,805.80	85,816.00
Director's Fee	0.00	0.00	1,750.00	2,170.00
Salaries-Inspectors	0.00	1,525.00	3,275.00	13,468.75
Total - Salaries	353,380.35	344,743.09	3,024,627.02	2,919,407.40
Salaries OT	15,792.51	10,209.25	108,066.51	88,420.29
Total - OT Salaries	15,792.51	10,209.25	108,066.51	88,420.29
St. Louis Cty Board of Electio	0.00	0.00	0.00	2.84
Total - Election Expenses	0.00	0.00	0.00	2.84
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Donatini Inc.	0.00	0.00	6,499.99	0.00
Holmatro	0.00	0.00	37,420.37	0.00
Total - Depreciated Assets	0.00	0.00	49,369.36	0.00
FICA/ Medicare	27,584.40	26,483.36	237,117.19	227,390.24
Total - Payroll Taxes	27,584.40	26,483.36	237,117.19	227,390.24
Office Depot, Inc.	0.00	0.00	0.00	20.25
Marco	0.00	0.00	323.40	309.40
Office Source	0.00	0.00	1,642.93	1,093.48
Commerce Bank-VISA	403.45	173.60	1,612.92	2,473.67
MO Lawyers Media	0.00	0.00	77.45	41.08
Safeguard	0.00	294.30	329.76	294.30
ADP Screening Services	0.00	0.00	703.33	811.98
Rejis Commission	10.15	0.00	186.90	60.90
Copy Source	0.00	56.00	23.80	106.05
Wal-Mart	0.00	0.00	19.54	27.92
UPS	0.00	0.00	25.57	60.45
Summer One	133.80	35.53	1,263.51	1,342.17
The Emblem Authority	0.00	0.00	165.90	103.95
Quantum Technologies	0.00	0.00	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

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
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
Office Supplies - Undefined	0.00	0.00	0.00	(216.18)
Audit Adj - Year End	0.00	0.00	(2,481.05)	(113.33)
Total - Office Supplies	547.40	559.43	6,515.73	6,600.17
Image Trend	0.00	0.00	24,653.67	7,606.97
First Watch	575.50	575.50	4,604.00	4,604.00
Miken Technologies	0.00	0.00	1,440.00	1,344.60
Sikich	0.00	0.00	1,215.00	1,215.00
Commerce Bank-VISA	(12.09)	314.57	2.90	924.57
ESRI	0.00	202.00	1,010.00	1,211.45
Kno2	0.00	0.00	400.00	399.78
ESO Solutions	0.00	0.00	950.00	4,160.00
Gerstner Electric	0.00	0.00	0.00	16,911.00
Target Solutions	0.00	0.00	8,067.84	7,880.91
BRDA Electric	0.00	0.00	305.00	0.00
Scantron	695.00	0.00	695.00	0.00
Total - IT Expenses	1,258.41	1,092.07	43,343.41	46,258.28
Sieveling	2,440.90	2,251.17	18,107.72	25,607.45
Commerce Bank-VISA	0.00	0.00	127.66	100.11
Fabick	0.00	0.00	0.00	124.94
Wal-Mart	0.00	0.00	0.00	235.45
MO River Auto Parts	0.00	0.00	251.87	0.00
Sentinel	149.91	0.00	149.91	0.00
Audit Adj - Year End	0.00	0.00	(2,144.89)	(911.79)
Total - Gas & Oil/ Fuel	2,590.81	2,251.17	16,492.27	25,156.16
Bank Charges	0.00	0.00	22.00	(36.03)
Total - Bank Charges	0.00	0.00	22.00	(36.03)
Sentinel Emergency Solutions	0.00	0.00	4,373.14	2,628.30
Commerce Bank-VISA	146.49	0.00	1,359.63	0.00
K&K Supply	470.27	0.00	1,440.27	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	0.00	0.00	1,875.00	0.00
EA Medical	0.00	0.00	10,035.00	0.00
Rock-N-Rescue	514.50	0.00	2,631.38	0.00
Pro Fusion Fab	0.00	0.00	875.00	0.00
Vinyl Images	0.00	0.00	3,431.85	0.00
B&B Distributors	0.00	0.00	2,211.00	0.00
Mueller Industries	2,000.00	0.00	2,000.00	0.00
Audit Adj - Year End	0.00	0.00	(713.15)	0.00
Total - Equipment Purchases	3,131.26	0.00	39,872.45	4,691.58
GSLAFCA	0.00	0.00	3,115.00	665.00
MACFPD	0.00	0.00	0.00	2,450.00
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	226.80
PFFIA	0.00	0.00	17.50	25.00
NFPA	0.00	0.00	1,520.50	175.00
STL County Special Ops	0.00	0.00	700.00	700.00
Fenton Area Chamber of Commerce	0.00	0.00	350.00	350.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Men's Health	0.00	0.00	0.00	20.98
MABOI	0.00	0.00	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
National Fire Codes	0.00	0.00	0.00	1,345.50
Sam's Club	0.00	0.00	0.00	70.00
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	0.00	9,450.80	7,852.78
McNeil & Company	0.00	1,411.35	50,235.01	48,127.17
Lakenan	0.00	0.00	262.50	210.00
MO Employers Mutual	0.00	(5,730.27)	254,474.52	194,408.44
Standard Insurance	2,953.71	2,835.12	26,383.22	25,364.32
The Cincinnati Ins Co	0.00	0.00	52.50	52.50
Travelers	4,180.40	0.00	5,929.11	2,106.89
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Total - Insurance/ General	7,134.11	(1,483.80)	337,158.09	270,269.32
Delta Dental	6,302.03	6,370.29	53,534.76	54,325.36
United Healthcare	108,918.18	104,006.13	937,102.57	937,192.60
Eyemed	352.74	0.00	2,942.23	2,959.02
Quality Benefits	698.37	2,849.67	17,658.85	20,367.02
By Cobra	0.00	0.00	525.00	525.00
J W Terrill	0.00	0.00	3,773.59	1,539.72
PAS	0.00	0.00	2,797.12	2,797.12
Insurance Reimbursements	(18,562.26)	(16,458.25)	(137,933.58)	(143,008.47)
US Treasury (PCORI)	0.00	0.00	451.61	116.33
Gold's Gym	0.00	328.87	808.20	3,295.74
Marsh & McLennan	2,942.45	262.08	6,948.41	3,770.76
Total - Insurance/ Employee	100,651.51	97,358.79	888,608.76	883,880.20
Rognan & Associates	1,400.00	1,225.00	11,200.00	9,800.00
Spector, Wolfe, McLaughlin	1,120.35	1,803.90	16,128.21	15,739.84
Darla Sansoucie	0.00	126.00	672.00	1,722.00
Paylocity	445.99	448.98	4,129.53	3,891.64
Lockton	0.00	0.00	7,000.00	7,000.00
Aon Consulting	0.00	0.00	13,104.11	3,887.31
Fick, Eggemeyer & Williamson	0.00	0.00	6,230.00	6,090.00
Marsh & McLennan	0.00	1,680.00	0.00	1,680.00
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
Audit Adj - Year End	0.00	0.00	(3,409.70)	(2,754.49)
Total - Professional Fees	2,966.34	5,283.88	65,554.15	47,056.30
Blue Chip Exterminating	158.55	182.70	1,179.50	836.50
Buildingstars	160.30	160.30	1,282.40	1,562.40
B&B Distributors	336.00	0.00	964.12	543.37
Commerce Bank-VISA	25.97	0.00	181.79	860.34
BRDA Electric	0.00	0.00	0.00	1,759.80
Ramair Inc.	0.00	0.00	834.32	0.00
Lawn Systems	106.23	0.00	389.73	351.75
Scott Lee Heating	0.00	0.00	762.12	1,737.47
Fenton Feed Mill	81.90	0.00	81.90	0.00
STL Automatic Door	0.00	0.00	5,390.35	5,334.56
STL Automatic Sprinkler	0.00	0.00	389.20	383.60
Pfizinger Graphics	0.00	0.00	0.00	56.77

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Merlo Plumbing	0.00	0.00	127.40	244.24
Sam's Club	0.00	0.00	791.07	239.61
Lowe's	0.00	0.00	232.75	183.81
Midwest Alarms	0.00	0.00	2,038.75	540.75
Lowe's	0.00	0.00	0.00	30.86
Bopp Landscaping	0.00	0.00	0.00	420.00
Daniel's Lawn Care	696.50	570.50	5,225.50	2,341.50
Slyman Bros	0.00	0.00	412.99	0.00
Go Green Solar Lighting	0.00	0.00	5,932.02	0.00
K&K Supply	0.00	0.00	144.53	0.00
Walls Construction Inc	0.00	0.00	1,991.50	0.00
Building Maint Reimbursements	0.00	0.00	(49.00)	(22.96)
Audit Adj - Year End	0.00	0.00	(1,533.35)	(2,099.85)
Total - Building Maintenance	1,565.45	913.50	26,769.59	15,811.25
Sentinel Emergency Solutions	583.00	1,505.58	7,692.57	7,839.36
Dobbs Tire	0.00	0.00	0.00	20.92
Grainger	0.00	0.00	109.72	0.00
K&K Supply	79.28	0.00	114.33	221.43
Commerce Bank-VISA	0.00	0.00	384.73	1,190.24
Banner Fire Equipment	0.00	0.00	86.80	1,157.23
Crest Industries	11.81	51.35	68.95	144.55
Lowe's	0.00	109.36	123.34	453.09
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Commerce-VISA	0.00	0.00	0.00	109.56
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	0.00	0.00	140.00
Rock-N-Rescue	0.00	0.00	103.40	39.48
SQS Inc.	0.00	0.00	0.00	224.00
MO River Auto Parts	103.24	0.00	127.68	81.38
Vinyl Images	0.00	0.00	947.59	0.00
Abednego Fire Protection	0.00	0.00	2,188.75	0.00
VISA	0.00	0.00	366.26	0.00
Audit Adj - Year End	0.00	0.00	(88.35)	0.00
Total - Equipment Maintenance	777.33	1,666.29	12,418.97	13,878.19
Sentinel Emergency Solutions	683.74	437.10	17,741.72	38,690.22
Affton Radiator	0.00	0.00	0.00	9,563.67
CIT Trucks	2,721.52	10,850.03	38,886.10	20,870.19
Fabick	0.00	0.00	0.00	2,163.80
Kelly's Auto Repair	0.00	0.00	0.00	223.53
Commerce Bank-VISA	0.00	446.39	973.90	669.64
Public Safety Outfitters	0.00	0.00	0.00	8,615.86
Don's Automotive	0.00	38.55	331.20	807.19
Metro Electric Supply	0.00	184.86	0.00	289.46
Purcell Tire Company	828.31	0.00	2,878.94	1,316.75
American Test Center	0.00	0.00	575.00	2,942.95
Pfizinger Graphics	0.00	1,265.00	0.00	1,884.50
Wal-Mart	34.92	0.00	34.92	0.00
Clark Power Services	0.00	0.00	0.00	6,155.54
Pro Fusion Fab	0.00	0.00	0.00	5,140.00
Jim Butler	0.00	0.00	0.00	389.12
MO River Auto Parts	0.00	125.20	422.49	157.06
AHS Rescue	0.00	1,231.23	0.00	1,231.23
Inmar Marine Group	0.00	3,645.95	0.00	3,645.95

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Leo M Ellebracht	0.00	0.00	13,732.10	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	31.13	0.00
Miner's Towing	425.50	0.00	851.00	0.00
Weis Fire & Safety	136.82	0.00	136.82	0.00
Tom Meyer	34.95	0.00	34.95	0.00
Audit Adj - Year-end	0.00	0.00	(3,192.74)	(2,942.95)
Total - Vehicle Maintenance	4,865.76	18,224.31	73,762.53	101,813.71
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	930.51	0.00
Mercy Corp Health	0.00	0.00	437.13	910.95
Commerce Bank-VISA	0.00	0.00	0.00	39.47
Total - Worker's Comp Claims	0.00	0.00	1,367.64	950.42
Rental Management Fee	0.00	0.00	0.00	657.75
Total - Rental Management Fee	0.00	0.00	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
Mercy Corporate Health	0.00	0.00	0.00	216.81
SSM Health	0.00	311.50	504.00	1,050.00
Athletico LTD	0.00	0.00	210.00	140.00
Total - Doctors Fees	0.00	311.50	714.00	1,406.81
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	0.00	73.93	2,425.55	1,749.77
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	74.01
Sam's	0.00	0.00	205.22	262.05
Pfizinger Graphics	0.00	0.00	0.00	40.00
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	22.46	0.00	353.28
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	0.00	0.00	98.06
Leon Uniform	0.00	0.00	0.00	137.88
Missouri Fire Service Funeral	0.00	0.00	56.00	0.00
Audit Adj - Year End	0.00	0.00	(218.43)	(549.38)
Total - Misc Expenses	0.00	96.39	2,505.48	2,635.49
Tri-County Training Consortium	0.00	0.00	4,961.25	5,118.75
Jefferson Cty Fire Investigato	0.00	0.00	125.00	375.00
Commerce Bank-VISA	157.40	4,729.48	8,398.48	13,643.34
Sikich	0.00	35.00	590.38	747.99
Joel Cooper	0.00	0.00	0.00	168.00
Sunset Printing	0.00	0.00	0.00	1,117.13
WFM Special Tees	0.00	0.00	0.00	142.80
Gina Anderson	0.00	0.00	90.67	339.75
Wal-Mart	0.00	0.00	36.93	0.00
Mike Martin	0.00	0.00	0.00	37.88
John Medlock	0.00	0.00	25.50	134.70
John Zelch	0.00	0.00	0.00	52.85
Lowe's	0.00	0.00	0.00	140.22
Pennwell/ FDIC	0.00	0.00	0.00	5,845.55

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Nate Miller	0.00	0.00	0.00	57.29
Ben Schwable	0.00	0.00	0.00	55.44
Rob Miller	0.00	0.00	0.00	251.80
Stephanie Spaniol	0.00	0.00	0.00	177.14
West County EMS & Fire	0.00	0.00	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	0.00	0.00	112.00
Monarch FPD	0.00	0.00	0.00	262.50
SCESA	0.00	0.00	0.00	35.00
Anthony Schrempf	0.00	0.00	0.00	112.00
Tom Mueller	0.00	0.00	0.00	828.00
Caleb Herrell	0.00	0.00	0.00	54.21
Keith Menning	0.00	0.00	0.00	276.81
St. Louis Area Fire Administra	0.00	35.00	0.00	35.00
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
Sentinel	1,507.95	0.00	1,658.86	0.00
ICC	397.00	0.00	397.00	0.00
Training Reimbursements	0.00	0.00	(7,301.47)	0.00
Audit Adj - Year End	0.00	0.00	(1,206.80)	0.00
Total - Training & Education	2,062.35	4,799.48	12,186.96	31,926.35
Leon Uniform Company	0.00	195.62	8,329.88	648.02
Sentinel Emergency Solutions	0.00	0.00	2,306.59	724.37
Leo Ellebrecht	0.00	0.00	6,195.00	19,121.00
Weber Fire & Safety	0.00	75.08	39.90	75.08
Firemaster	0.00	0.00	0.00	1,967.95
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	0.00	0.00	312.47	1,631.59
Uniforms - Payroll	0.00	0.00	36,142.25	34,403.52
MacQueen Emergency Group	0.00	0.00	0.00	567.65
The Emblem Authority	0.00	0.00	0.00	145.60
AHS Rescue	0.00	3,072.94	0.00	5,470.37
Crossfire CCW	0.00	0.00	0.00	5,426.40
K&K Supply	0.00	0.00	969.62	0.00
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	0.00	(415.45)	(31.50)
Audit Adj - Year End	0.00	0.00	(136.40)	(818.20)
Employee Uniform Reimbursement	0.00	(10.50)	392.00	(73.50)
Total - Uniforms	0.00	3,333.14	54,207.49	69,762.35
Grainger	203.37	0.00	758.73	359.43
Lowe's	151.05	90.64	1,091.69	1,427.56
Sam's Club	827.37	778.52	4,340.71	3,696.71
Commerce Bank-VISA	0.00	122.85	525.80	385.43
Batteries Plus Bulbs	0.00	0.00	320.85	184.80
Cratex Packaging	0.00	0.00	1,055.43	656.18
Wal-Mart	0.00	0.00	150.81	806.16
K&K Supply	0.00	9.72	204.09	37.84
United Laboratories	0.00	221.38	0.00	606.75
Audit Adj - Year End	0.00	0.00	(125.58)	(612.02)
Total - Supplies/ Cleaning & Maintenan	1,181.79	1,223.11	8,322.53	7,548.84
Missouri-American Water	189.02	0.00	1,908.57	1,243.49
Laclede Gas Company	138.57	161.23	4,635.74	5,429.69

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
AmerenUE	2,255.69	2,737.73	13,129.42	14,011.87
MSD	432.29	198.29	2,000.98	1,810.44
Aspen Waste Systems	258.25	238.62	2,046.38	1,797.24
Total - Utilities	<u>3,273.82</u>	<u>3,335.87</u>	<u>23,721.09</u>	<u>24,292.73</u>
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>750,000.00</u>	<u>500,000.00</u>
Total Expenditures	<u>528,763.60</u>	<u>520,400.83</u>	<u>5,792,174.02</u>	<u>5,541,054.89</u>
Excess Revenue over (under) Expenditur \$	<u>(478,983.05)</u>	<u>(475,922.55)</u>	<u>\$ 1,028,409.56</u>	<u>1,174,041.08</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
August 31, 2020

ASSETS

Current Assets		
Simmons Bank - 3181	\$	4,065,569.32
MVB Money Market		7,700.41
Investment Account		532,504.09
COVID-19 Fund		19,134.39
Taxes Receivable - Current		1,961,744.00
Due From General		20,369.69
Ambulance Billing Receivable		178,751.00
Prepaid Expenses		64,824.39
Total Current Assets		6,850,597.29
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>6,850,597.29</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$	31,384.72
IRS Payroll Taxes W/H		2,390.94
Total Current Liabilities		33,775.66
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		591,418.00
Total Deferred Inflows of Resources		591,418.00
Total Liabilities		625,193.66
Fund Balance		
Fund Balance - Restricted		5,647,076.23
Excess Revenue over (under) Ex		578,327.40
Total Fund Balance		6,225,403.63
Total Liab., Def. Inflows & Fund Balance	\$	<u>6,850,597.29</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 6,161.57	9.22	\$ 1,988,601.86	71.43
Ambulance Service Charge	59,804.03	89.53	483,105.99	17.35
Interest Income	831.20	1.24	13,441.24	0.48
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.69
GEMT Revenue	0.00	0.00	279,546.59	10.04
Total Revenues	66,796.80	100.00	2,783,825.09	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	66,796.80	100.00	2,783,825.09	100.00
Expenditures				
Salaries	146,445.23	219.24	1,252,906.43	45.01
Salaries OT	6,768.21	10.13	46,314.24	1.66
Payroll Taxes	11,445.77	17.14	98,176.15	3.53
Office Supplies	234.58	0.35	2,792.45	0.10
Gas & Oil-Fuel	1,110.33	1.66	7,068.07	0.25
Bank Charges	205.50	0.31	823.00	0.03
Dues & Subscriptions	0.00	0.00	3,258.70	0.12
Insurance - General	3,057.47	4.58	144,496.30	5.19
Insurance - Employee	43,175.57	64.64	375,783.05	13.50
Professional Fee	3,489.78	5.22	51,607.62	1.85
GEMT Fees	0.00	0.00	102,256.48	3.67
Building Maintenance	670.90	1.00	11,472.76	0.41
Equipment Maintenance	5,710.24	8.55	52,887.83	1.90
Vehicle Maintenance	0.00	0.00	5,421.18	0.19
Workers Comp Claims	0.00	0.00	586.13	0.02
Doctors Fees	0.00	0.00	306.00	0.01
Misc Expenses	0.00	0.00	1,073.77	0.04
Training & Education	67.46	0.10	11,326.28	0.41
Uniforms	0.00	0.00	23,231.76	0.83
Supplies-Cleaning & Maint.	506.48	0.76	3,543.32	0.13
Utilities	1,403.03	2.10	10,166.17	0.37
Total Expenditures	224,290.55	335.78	2,205,497.69	79.23
Excess Revenue over (under) Expenditur	\$ (157,493.75)	(235.78)	\$ 578,327.40	20.77

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 6,161.57	9.22	\$ 1,988,601.86	71.43
Ambulance Service Charge	2,218.50	3.32	11,300.90	0.41
Ambulance Service Charge	58,345.53	87.35	477,156.14	17.14
Ambulance Refunds	(760.00)	(1.14)	(5,351.05)	(0.19)
MVB Interest	0.65	0.00	11.07	0.00
Simmons Bank Interest	829.03	1.24	20,169.46	0.72
Investment Interest	0.00	0.00	(6,744.27)	(0.24)
Simmons Bank COVID Interest	1.52	0.00	4.98	0.00
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.69
GEMT Revenue	0.00	0.00	279,546.59	10.04
Total Revenues	66,796.80	100.00	2,783,825.09	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	66,796.80	100.00	2,783,825.09	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	722.86	0.03
Directors Fees	0.00	0.00	750.00	0.03
Salaries-Fire Chief	3,066.27	4.59	26,063.30	0.94
Salaries-Deputy Chiefs	16,375.17	24.51	138,560.25	4.98
Salaries-Admin Assistants	2,691.68	4.03	22,752.40	0.82
Salaries-Office Manager	1,685.41	2.52	14,325.99	0.51
Salaries-EMT/Paramedic	122,626.70	183.58	1,049,731.63	37.71
Payroll OT-Ambulance	5,369.83	8.04	38,264.82	1.37
Payroll OT - Deputy Chiefs	1,398.38	2.09	8,049.42	0.29
PR Taxes - FICA/ Medicare	11,445.77	17.14	98,176.15	3.53
Ambulance Exp Transfer	234.58	0.35	3,855.76	0.14
Audit Adj-Year End	0.00	0.00	(1,063.31)	(0.04)
Ambulance Exp Transfer	1,110.33	1.66	7,987.31	0.29
Audit Adj-Year End	0.00	0.00	(919.24)	(0.03)
Simmons Bank	205.50	0.31	823.00	0.03
Ambulance Transfer	0.00	0.00	3,258.70	0.12
Ambulance Exp Transfer	3,057.47	4.58	144,496.30	5.19
Ambulance Exp Transfer	43,175.57	64.64	375,783.05	13.50
Rognan & Associates	600.00	0.90	4,800.00	0.17
Spector, Wolfe, McLaughlin	480.15	0.72	6,912.09	0.25
Darla Sansoucie	0.00	0.00	288.00	0.01
Paylocity	191.13	0.29	1,769.78	0.06
Lockton	0.00	0.00	3,000.00	0.11
Aon Consulting	0.00	0.00	5,616.05	0.20
EMS/Mc	0.00	0.00	6,293.92	0.23
Fick, Eggemeyer & Williamson	0.00	0.00	2,670.00	0.10
EMS/MC C/C Fees	2,218.50	3.32	19,494.46	0.70
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.16
Audit Adj-Year End	0.00	0.00	(3,786.68)	(0.14)
GEMT Fees	0.00	0.00	102,256.48	3.67
Ambulance Transfer	670.90	1.00	12,129.91	0.44
Audit Adj-Year End	0.00	0.00	(657.15)	(0.02)
Stryker	0.00	0.00	9,498.87	0.34
Airgas	369.03	0.55	1,870.94	0.07
SSM Health	0.00	0.00	7,538.82	0.27
Boundtree	5,229.35	7.83	27,015.13	0.97

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
St. Clare Hospital	0.00	0.00	737.97	0.03
Commerce Bank-VISA	0.00	0.00	33.15	0.00
EMSAR	0.00	0.00	973.19	0.03
Arrow International	0.00	0.00	429.66	0.02
Grainger	0.00	0.00	346.21	0.01
K&K Supply	0.00	0.00	128.52	0.00
St. Louis County Treasurer	0.00	0.00	297.56	0.01
Traffic Control Company	0.00	0.00	314.14	0.01
Teleflex	0.00	0.00	169.30	0.01
Bemes Inc	0.00	0.00	50.00	0.00
Ambulance Transfer	111.86	0.17	11,981.35	0.43
Audit Adj-Year End	0.00	0.00	(8,496.98)	(0.31)
K&K Car Repair	0.00	0.00	2,182.11	0.08
Purcell Tire	0.00	0.00	2,792.60	0.10
Don's Automotive	0.00	0.00	75.14	0.00
Ambulance Expl Transfer	0.00	0.00	371.33	0.01
Ambulance Exp Transfer	0.00	0.00	586.13	0.02
Ambulance Exp Transfer	0.00	0.00	306.00	0.01
Ambulance Transfer	0.00	0.00	1,167.38	0.04
Audit Adj - Year End	0.00	0.00	(93.61)	0.00
Commerce Bank-VISA	0.00	0.00	4,456.18	0.16
SSM Health	0.00	0.00	242.00	0.01
ET&C Group	0.00	0.00	1,350.00	0.05
EMST	0.00	0.00	1,200.00	0.04
Ambulance Exp Transfer	67.46	0.10	4,595.30	0.17
Audit Adj-Year End	0.00	0.00	(517.20)	(0.02)
Ambulance Exp Transfer	0.00	0.00	7,800.67	0.28
Uniforms - Payroll	0.00	0.00	15,489.55	0.56
Audit Adj - Year End	0.00	0.00	(58.46)	0.00
Ambulance Transfer	506.48	0.76	3,597.14	0.13
Audit Adj-Year End	0.00	0.00	(53.82)	0.00
Ambulance Exp Transfer	1,403.03	2.10	10,166.17	0.37
Total Expenditures	224,290.55	335.78	2,205,497.69	79.23
Excess Revenue over (under) Expenditur	\$ (157,493.75)	(235.78)	\$ 578,327.40	20.77

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 6,161.57	\$ 6,471.76	\$ 1,988,601.86	\$ 1,914,072.65
Ambulance Service Charge	59,804.03	63,976.05	483,105.99	535,739.65
Interest Income	831.20	5,810.73	13,441.24	44,660.80
Grant Income	0.00	2,500.00	0.00	2,500.00
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.00
GEMT Revenue	0.00	0.00	279,546.59	121,304.80
Total Revenues	<u>66,796.80</u>	<u>78,758.54</u>	<u>2,783,825.09</u>	<u>2,618,277.90</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>66,796.80</u>	<u>78,758.54</u>	<u>2,783,825.09</u>	<u>2,618,277.90</u>
Expenditures				
Salaries	146,445.23	142,450.53	1,252,906.43	1,208,623.93
Salaries OT	6,768.21	4,375.40	46,314.24	37,894.43
Election Expenses	0.00	0.00	0.00	1.22
Payroll Taxes	11,445.77	10,952.22	98,176.15	94,226.59
Office Supplies	234.58	239.76	2,792.45	3,108.54
Gas & Oil-Fuel	1,110.33	964.79	7,068.07	10,781.21
Bank Charges	205.50	94.00	823.00	378.50
Dues & Subscriptions	0.00	0.00	3,258.70	2,556.69
Insurance - General	3,057.47	(635.88)	144,496.30	115,829.73
Insurance - Employee	43,175.57	41,785.51	375,783.05	375,911.41
Professional Fee	3,489.78	6,741.15	51,607.62	47,305.93
GEMT Fees	0.00	0.00	102,256.48	51,515.72
Building Maintenance	670.90	391.50	11,472.76	6,776.26
Equipment Maintenance	5,710.24	3,983.51	52,887.83	61,658.90
Vehicle Maintenance	0.00	183.37	5,421.18	26,955.43
Workers Comp Claims	0.00	0.00	586.13	407.32
Doctors Fees	0.00	133.50	306.00	602.92
Misc Expenses	0.00	41.32	1,073.77	1,201.91
Training & Education	67.46	2,143.71	11,326.28	22,836.95
Uniforms	0.00	1,428.49	23,231.76	29,898.14
Supplies-Cleaning & Maint.	506.48	524.14	3,543.32	3,235.15
Utilities	1,403.03	1,429.64	10,166.17	10,410.98
Total Expenditures	<u>224,290.55</u>	<u>217,226.66</u>	<u>2,205,497.69</u>	<u>2,112,117.86</u>
Excess Revenue over (under) Expenditur	\$ <u>(157,493.75)</u>	\$ <u>(138,468.12)</u>	\$ <u>578,327.40</u>	\$ <u>506,160.04</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 6,161.57	\$ 6,471.76	\$ 1,988,601.86	\$ 1,914,072.65
Ambulance Service Charge	2,218.50	0.00	11,300.90	0.00
Ambulance Service Charge	58,345.53	63,976.05	477,156.14	538,505.66
Ambulance Refunds	(760.00)	0.00	(5,351.05)	(2,766.01)
MVB Interest	0.65	1.68	11.07	10.58
Simmons Bank Interest	829.03	5,809.05	20,169.46	44,650.22
Investment Interest	0.00	0.00	(6,744.27)	0.00
Simmons Bank COVID Interest	1.52	0.00	4.98	0.00
Grant Income	0.00	2,500.00	0.00	2,500.00
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.00
GEMT Revenue	0.00	0.00	279,546.59	121,304.80
Total Revenues	66,796.80	78,758.54	2,783,825.09	2,618,277.90
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	66,796.80	78,758.54	2,783,825.09	2,618,277.90
Expenditures				
Salaries-Paramedics	0.00	0.00	722.86	(0.03)
Directors Fees	0.00	0.00	750.00	930.00
Salaries-Fire Chief	3,066.27	2,976.92	26,063.30	25,303.83
Salaries-Deputy Chiefs	16,375.17	16,282.40	138,560.25	120,294.27
Salaries-Admin Assistants	2,691.68	2,346.12	22,752.40	19,839.84
Salaries-Office Manager	1,685.41	1,636.20	14,325.99	13,876.20
Salaries-EMT/Paramedic	122,626.70	119,208.89	1,049,731.63	1,028,379.82
Payroll OT-Ambulance	5,369.83	4,308.51	38,264.82	37,660.32
Payroll OT - Deputy Chiefs	1,398.38	66.89	8,049.42	234.11
General Exp Transfer	0.00	0.00	0.00	1.22
PR Taxes - FICA/ Medicare	11,445.77	10,952.22	98,176.15	94,226.59
Ambulance Exp Transfer	234.58	239.76	3,855.76	3,157.11
Audit Adj-Year End	0.00	0.00	(1,063.31)	(48.57)
Ambulance Exp Transfer	1,110.33	964.79	7,987.31	11,171.98
Audit Adj-Year End	0.00	0.00	(919.24)	(390.77)
Simmons Bank	205.50	94.00	823.00	378.50
Ambulance Transfer	0.00	0.00	3,258.70	2,556.69
Ambulance Exp Transfer	3,057.47	(635.88)	144,496.30	115,829.73
Ambulance Exp Transfer	43,175.57	41,785.51	375,783.05	375,911.41
Rognan & Associates	600.00	525.00	4,800.00	4,200.00
Spector, Wolfe, McLaughlin	480.15	773.10	6,912.09	6,745.64
Darla Sansoucie	0.00	54.00	288.00	738.00
Paylocity	191.13	192.41	1,769.78	1,667.84
Lockton	0.00	0.00	3,000.00	3,000.00
Aon Consulting	0.00	0.00	5,616.05	1,665.99
EMS/Mc	0.00	550.91	6,293.92	7,246.92
Fick, Eggemeyer & Williamson	0.00	0.00	2,670.00	2,610.00
EMS/MC C/C Fees	2,218.50	3,925.73	19,494.46	21,001.82
Marsh & McLennan	0.00	720.00	0.00	720.00
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.00
Audit Adj-Year End	0.00	0.00	(3,786.68)	(2,290.28)
GEMT Fees	0.00	0.00	102,256.48	51,515.72
Ambulance Transfer	670.90	391.50	12,129.91	7,676.70

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Audit Adj-Year End	0.00	0.00	(657.15)	(899.94)
Physio-Control	0.00	0.00	0.00	6,065.40
Stryker	0.00	890.00	9,498.87	5,215.40
Airgas	369.03	119.19	1,870.94	2,686.07
SSM Health	0.00	956.87	7,538.82	6,018.76
Boundtree	5,229.35	1,925.81	27,015.13	26,844.45
St. Clare Hospital	0.00	0.00	737.97	7,296.50
Commerce Bank-VISA	0.00	0.00	33.15	423.09
EMSAR	0.00	0.00	973.19	0.00
Banner Fire Equipment	0.00	0.00	0.00	862.12
Arrow International	0.00	0.00	429.66	209.50
Grainger	0.00	0.00	346.21	183.56
K&K Supply	0.00	0.00	128.52	0.00
St. Louis County Treasurer	0.00	0.00	297.56	0.00
Traffic Control Company	0.00	0.00	314.14	0.00
Teleflex	0.00	0.00	169.30	0.00
Bemes Inc	0.00	0.00	50.00	0.00
Ambulance Transfer	111.86	91.64	11,981.35	11,456.46
Audit Adj-Year End	0.00	0.00	(8,496.98)	(5,602.41)
K&K Car Repair	0.00	0.00	2,182.11	3,613.43
Kelly's Auto Parts	0.00	0.00	0.00	462.94
Purcell Tire	0.00	0.00	2,792.60	1,263.03
Don's Automotive	0.00	0.00	75.14	0.00
Commerce Bank - VISA	0.00	0.00	0.00	585.63
Dave Sinclair Ford	0.00	0.00	0.00	13,806.42
Emergency Services Supply	0.00	0.00	0.00	489.31
MO River Auto Parts	0.00	95.94	0.00	575.91
Ambulance Expl Transfer	0.00	87.43	371.33	6,158.76
Ambulance Exp Transfer	0.00	0.00	586.13	407.32
Ambulance Exp Transfer	0.00	133.50	306.00	602.92
CLIA Laboratory	0.00	0.00	0.00	180.00
John Medlock	0.00	0.00	0.00	23.50
Pfizinger Graphics	0.00	0.00	0.00	110.00
Ambulance Transfer	0.00	41.32	1,167.38	1,123.85
Audit Adj - Year End	0.00	0.00	(93.61)	(235.44)
Commerce Bank-VISA	0.00	848.61	4,456.18	9,428.51
SSM St. Mary's	0.00	0.00	0.00	16.50
American College of Emergency	0.00	0.00	0.00	2,117.00
Premier Entertainment	0.00	0.00	0.00	350.00
SSM Health	0.00	0.00	242.00	31.20
Lowes	0.00	0.00	0.00	67.93
Bill Mahler	0.00	0.00	0.00	196.30
Anna Brown	0.00	0.00	0.00	400.00
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	1,350.00	1,750.00
Chris McCarthy	0.00	777.96	0.00	883.70
Mercy Hospital South	0.00	0.00	0.00	700.00
Rob Miller	0.00	0.00	0.00	24.68
Sonia Palmisano	0.00	0.00	0.00	120.00
Vinyl Images	0.00	0.00	0.00	813.44
Angie Kanyuck-Hayes	0.00	0.00	0.00	480.00
GSLAMOA	0.00	75.00	0.00	75.00
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	67.46	442.14	4,595.30	5,890.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Audit Adj-Year End	0.00	0.00	(517.20)	(1,608.24)
Ambulance Exp Transfer	0.00	1,428.49	7,800.67	15,504.43
Uniforms - Payroll	0.00	0.00	15,489.55	14,744.36
Audit Adj - Year End	0.00	0.00	(58.46)	(350.65)
Ambulance Transfer	506.48	524.14	3,597.14	3,497.45
Audit Adj-Year End	0.00	0.00	(53.82)	(262.30)
Ambulance Exp Transfer	1,403.03	1,429.64	10,166.17	10,410.98
Total Expenditures	<u>224,290.55</u>	<u>217,226.66</u>	<u>2,205,497.69</u>	<u>2,112,117.86</u>
Excess Revenues over (under) Expenditu	\$ <u>(157,493.75)</u>	\$ <u>(138,468.12)</u>	\$ <u>578,327.40</u>	\$ <u>506,160.04</u>

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
August 31, 2020

ASSETS

Current Assets		
Simmons Bank	\$	474,294.39
Investments		217,386.25
Taxes Receivable - Current		326,338.00
Total Current Assets		1,018,018.64
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>1,018,018.64</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	98,383.00
Total Deferred Inflows of Resources		98,383.00
Total Liabilities		98,383.00
Fund Balance		
Fund Balance - Restricted		1,039,133.65
Excess Revenue over (under) Ex		(119,498.01)
Total Fund Balance		919,635.64
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,018,018.64</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,027.09	91.58	\$ 331,084.12	99.50
Interest Income	94.40	8.42	1,670.28	0.50
Total Revenues	<u>1,121.49</u>	100.00	<u>332,754.40</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>1,121.49</u>	100.00	<u>332,754.40</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	395,124.56	118.74
Telephone Expenses	1,647.19	146.88	12,805.23	3.85
Communication Expense	4,467.27	398.33	44,322.62	13.32
Total Expenditures	<u>6,114.46</u>	545.21	<u>452,252.41</u>	135.91
Excess Revenue over (under) Expenditur	\$ <u>(4,992.97)</u>	(445.21)	\$ <u>(119,498.01)</u>	(35.91)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 1,027.09	91.58	\$ 331,084.12	99.50
Investment Interest	0.00	0.00	(1,126.84)	(0.34)
Simmons Bank Interest	94.40	8.42	2,797.12	0.84
Total Revenues	1,121.49	100.00	332,754.40	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,121.49	100.00	332,754.40	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	395,124.56	118.74
Charter Communications	1,138.33	101.50	8,262.26	2.48
AT&T	619.36	55.23	6,139.74	1.85
Telephone Reimbursements	(110.50)	(9.85)	(1,386.00)	(0.42)
Audit Adj - Year End	0.00	0.00	(210.77)	(0.06)
Charter Communications	949.00	84.62	8,210.60	2.47
Commerce Bank-VISA	0.00	0.00	2,498.21	0.75
Miken Technologies	1,404.67	125.25	15,405.32	4.63
CTI Conference Technologies	0.00	0.00	13,700.00	4.12
AT&T	618.60	55.16	4,330.20	1.30
Tom Dimercurio	0.00	0.00	135.04	0.04
VISA	0.00	0.00	811.24	0.24
ESO Solutions	1,495.00	133.30	1,495.00	0.45
Audit Adj - Year End	0.00	0.00	(2,262.99)	(0.68)
Total Expenditures	6,114.46	545.21	452,252.41	135.91
Excess Revenue over (under) Expenditur	\$ (4,992.97)	(445.21)	\$ (119,498.01)	(35.91)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues	\$	1,027.09	\$ 1,082.01	\$ 331,084.12	\$ 320,837.62
Interest Income		94.40	864.72	1,670.28	7,755.75
Total Revenues		<u>1,121.49</u>	<u>1,946.73</u>	<u>332,754.40</u>	<u>328,593.37</u>
Cost of Sales					
Total Cost of Sales		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit		<u>1,121.49</u>	<u>1,946.73</u>	<u>332,754.40</u>	<u>328,593.37</u>
Expenditures					
Dispatching Services		0.00	0.00	395,124.56	355,510.24
Telephone Expenses		1,647.19	957.88	12,805.23	12,162.96
Communication Expense		4,467.27	3,552.55	44,322.62	49,795.53
Bank Charges		0.00	3.00	0.00	(47.04)
Total Expenditures		<u>6,114.46</u>	<u>4,513.43</u>	<u>452,252.41</u>	<u>417,421.69</u>
Excess Revenue over (under) Expenditur	\$	<u>(4,992.97)</u>	<u>(2,566.70)</u>	<u>(119,498.01)</u>	<u>(88,828.32)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 1,027.09	\$ 1,082.01	\$ 331,084.12	\$ 320,837.62
Investment Interest	0.00	0.00	(1,126.84)	621.30
Simmons Bank Interest	94.40	864.72	2,797.12	7,134.45
Total Revenues	<u>1,121.49</u>	<u>1,946.73</u>	<u>332,754.40</u>	<u>328,593.37</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>1,121.49</u>	<u>1,946.73</u>	<u>332,754.40</u>	<u>328,593.37</u>
Expenditures				
Central County Emergency 911	0.00	0.00	395,124.56	355,510.24
Simmons Bank	0.00	3.00	0.00	(47.04)
Charter Communications	1,138.33	1,059.41	8,262.26	8,442.84
AT&T	619.36	274.73	6,139.74	5,692.08
TSI Global Companies	0.00	0.00	0.00	1,004.84
Telephone Reimbursements	(110.50)	(376.26)	(1,386.00)	(1,452.26)
Audit Adj - Year End	0.00	0.00	(210.77)	(1,524.54)
Charter Communications	949.00	949.00	8,210.60	7,592.00
Commerce Bank-VISA	0.00	0.00	2,498.21	1,823.38
Vinyl Images	0.00	0.00	0.00	526.00
Miken Technologies	1,404.67	1,413.67	15,405.32	16,169.50
CCE-911	0.00	0.00	0.00	1,416.00
CTI Conference Technologies	0.00	0.00	13,700.00	0.00
AT&T	618.60	494.88	4,330.20	4,327.48
Conference Technologies	0.00	0.00	0.00	15,760.00
Wireless USA	0.00	0.00	0.00	366.45
Public Safety Upfitters	0.00	0.00	0.00	1,665.00
BRDA Electric	0.00	0.00	0.00	398.00
Scantron	0.00	695.00	0.00	695.00
Tom Dimercurio	0.00	0.00	135.04	0.00
VISA	0.00	0.00	811.24	0.00
ESO Solutions	1,495.00	0.00	1,495.00	0.00
Audit Adj - Year End	0.00	0.00	(2,262.99)	(943.28)
Total Expenditures	<u>6,114.46</u>	<u>4,513.43</u>	<u>452,252.41</u>	<u>417,421.69</u>
Excess Revenues over (under) Expenditu	\$ <u>(4,992.97)</u>	\$ <u>(2,566.70)</u>	\$ <u>(119,498.01)</u>	\$ <u>(88,828.32)</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
August 31, 2020

ASSETS

Current Assets		
Simmons Bank - 2944	\$	207,882.55
Investments		34,271,506.00
Investments-Emp 457 Plan		7,066,403.58
Taxes Receivable - Current		654,906.00
Total Current Assets		42,200,698.13
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>42,200,698.13</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		(194,784.14)
Total Fund Balance		34,936,856.55
Total Liab., Def. Inflows & Fund Balance	\$	<u>42,200,698.13</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,055.26	98.04	\$ 664,306.60	46.88
Interest Income	41.04	1.96	2,829.26	0.20
Overhead Transfer	0.00	0.00	750,000.00	52.92
Total Revenues	<u>2,096.30</u>	<u>100.00</u>	<u>1,417,135.86</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,096.30</u>	<u>100.00</u>	<u>1,417,135.86</u>	<u>100.00</u>
Expenditures				
Bank Charges	0.00	0.00	54.00	0.00
Benefit Payments	0.00	0.00	1,611,866.00	113.74
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,611,920.00</u>	<u>113.74</u>
Excess Revenue over (under) Expenditur	\$ <u>2,096.30</u>	<u>100.00</u>	\$ <u>(194,784.14)</u>	<u>(13.74)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 2,055.26	98.04	\$ 664,306.60	46.88
Simmons Bank Interest	41.04	1.96	2,829.26	0.20
Overhead Transfer	0.00	0.00	750,000.00	52.92
Total Revenues	<u>2,096.30</u>	<u>100.00</u>	<u>1,417,135.86</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,096.30</u>	<u>100.00</u>	<u>1,417,135.86</u>	<u>100.00</u>
Expenditures				
Simmons Bank	0.00	0.00	54.00	0.00
Voya	0.00	0.00	1,611,866.00	113.74
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,611,920.00</u>	<u>113.74</u>
Excess Revenue over (under) Expenditur	\$ <u>2,096.30</u>	<u>100.00</u>	\$ <u>(194,784.14)</u>	<u>(13.74)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 2,055.26	\$ 2,156.18	\$ 664,306.60	\$ 636,093.90
Interest Income	41.04	9.20	2,829.26	2,821.70
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Revenues	<u>2,096.30</u>	<u>2,165.38</u>	<u>1,417,135.86</u>	<u>1,138,915.60</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,096.30</u>	<u>2,165.38</u>	<u>1,417,135.86</u>	<u>1,138,915.60</u>
Expenditures				
Bank Charges	0.00	0.00	54.00	0.00
Benefit Payments	0.00	0.00	1,611,866.00	1,496,546.94
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,611,920.00</u>	<u>1,496,546.94</u>
Excess Revenue over (under) Expenditur	\$ <u>2,096.30</u>	\$ <u>2,165.38</u>	\$ <u>(194,784.14)</u>	\$ <u>(357,631.34)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 2,055.26	\$ 2,156.18	\$ 664,306.60	\$ 636,093.90
Simmons Bank Interest	41.04	9.20	2,829.26	2,821.70
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Revenues	<u>2,096.30</u>	<u>2,165.38</u>	<u>1,417,135.86</u>	<u>1,138,915.60</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,096.30</u>	<u>2,165.38</u>	<u>1,417,135.86</u>	<u>1,138,915.60</u>
Expenditures				
Simmons Bank	0.00	0.00	54.00	0.00
Voya	0.00	0.00	1,611,866.00	1,496,546.94
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,611,920.00</u>	<u>1,496,546.94</u>
Excess Revenues over (under) Expenditu	\$ <u>2,096.30</u>	\$ <u>2,165.38</u>	\$ <u>(194,784.14)</u>	\$ <u>(357,631.34)</u>

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
August 31, 2020

ASSETS

Current Assets		
Simmons Bank	\$	961,755.52
Taxes Receivable		1,300,891.00
Total Current Assets		2,262,646.52
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>2,262,646.52</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	392,187.00
Total Deferred Inflows of Resources		392,187.00
Total Liabilities		392,187.00
Fund Balance		
Fund Balance - Assigned		1,690,347.65
Excess Revenue over (under) Ex		180,111.87
Total Fund Balance		1,870,459.52
Total Liab, Def Infs & Fund Balance	\$	<u>2,262,646.52</u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 2,445.21	82.74	\$ 1,306,492.30	99.67
Simmons Bank	510.17	17.26	4,376.45	0.33
Total Revenues	<u>2,955.38</u>	100.00	<u>1,310,868.75</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>2,955.38</u>	100.00	<u>1,310,868.75</u>	100.00
Expenditures				
UMB Bank	0.00	0.00	318.00	0.02
Bond Interest	379,625.00	12,845.22	1,130,438.88	86.24
Total Expenditures	<u>379,625.00</u>	12,845.22	<u>1,130,756.88</u>	86.26
Excess of Revenue over (under) Expend	\$ <u>(376,669.62)</u>	(12,745.2	\$ <u>180,111.87</u>	13.74

Fenton FPD - Debt Service
Statements of Revenues and Expenditures
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 2,445.21	\$ 0.00	\$ 1,306,492.30	\$ 0.00
Simmons Bank	510.17	0.21	4,376.45	0.75
Total Revenues	<u>2,955.38</u>	<u>0.21</u>	<u>1,310,868.75</u>	<u>0.75</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,955.38</u>	<u>0.21</u>	<u>1,310,868.75</u>	<u>0.75</u>
Expenditures				
UMB Bank	0.00	0.00	318.00	0.00
Bond Interest	379,625.00	0.00	1,130,438.88	0.00
Total Expenditures	<u>379,625.00</u>	<u>0.00</u>	<u>1,130,756.88</u>	<u>0.00</u>
Excess Revenue over (under) Expend	<u>\$ (376,669.62)</u>	<u>\$ 0.21</u>	<u>\$ 180,111.87</u>	<u>\$ 0.75</u>

Fenton FPD - Capital Projects
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 August 31, 2020

ASSETS

Current Assets		
Simmons Bank - 0798	\$	<u>15,044,000.15</u>
Total Current Assets		15,044,000.15
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>15,044,000.15</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		0.00
Fund Balance		
Fund Balance - Restricted	\$	18,347,330.28
Excess Revenue over (under) Ex		<u>(3,303,330.13)</u>
Total Fund Balance		<u>15,044,000.15</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>15,044,000.15</u></u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 3,058.84	100.00	\$ 83,713.55	100.00
Total Revenues	<u>3,058.84</u>	<u>100.00</u>	<u>83,713.55</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>3,058.84</u>	<u>100.00</u>	<u>83,713.55</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	51,737.43	1,691.41	2,018,138.67	2,410.77
Bldg Construction House 3	510,622.53	16,693.34	1,166,529.20	1,393.48
Firefighting & Rescue Equip	0.00	0.00	15,891.00	18.98
Vehicles	0.00	0.00	87,697.81	104.76
Vehicles-Apparatus	0.00	0.00	98,774.00	117.99
Bank Charges	0.00	0.00	13.00	0.02
Total Expenditures	<u>562,359.96</u>	<u>18,384.75</u>	<u>3,387,043.68</u>	<u>4,045.99</u>
Excess Revenue over (under) Expenditur	\$ <u>(559,301.12)</u>	<u>(18,284.7</u>	\$ <u>(3,303,330.13)</u>	<u>(3,945.99</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$	3,058.84 100.00	\$	83,713.55 100.00
Total Revenues		<u>3,058.84 100.00</u>		<u>83,713.55 100.00</u>
Cost of Sales				
Total Cost of Sales		<u>0.00 0.00</u>		<u>0.00 0.00</u>
Gross Profit		<u>3,058.84 100.00</u>		<u>83,713.55 100.00</u>
Expenditures				
ArchImages		51,737.43 1,691.41		339,081.38 405.05
St. Louis Title Company		0.00 0.00		1,667,399.79 1,991.79
Shannon & Wilson		0.00 0.00		24,497.58 29.26
City of Fenton		0.00 0.00		300.00 0.36
Audit Adu - Year End		0.00 0.00		(13,140.08) (15.70)
ArchImages		3,834.20 125.35		50,767.58 60.64
SCI Engineering		3,486.00 113.96		10,366.00 12.38
MSD		0.00 0.00		9,128.50 10.90
St. Louis County Treasurer		0.00 0.00		11,986.25 14.32
Travelers		0.00 0.00		3,680.00 4.40
Lawlor Corporation		503,302.33 16,454.03		1,099,106.59 1,312.94
Dinges Fire Co		0.00 0.00		6,495.00 7.76
Audit Adu - Year End		0.00 0.00		(25,000.72) (29.86)
Banner Fire Equipment		0.00 0.00		15,891.00 18.98
Weis Fire & Safety		0.00 0.00		47,588.00 56.85
Troutt & Sons		0.00 0.00		35,330.00 42.20
Donatini Inc.		0.00 0.00		4,779.81 5.71
Weis Fire & Safety		0.00 0.00		98,774.00 117.99
Simmons Bank		0.00 0.00		13.00 0.02
Total Expenditures		<u>562,359.96 18,384.75</u>		<u>3,387,043.68 4,045.99</u>
Excess Revenue over (under) Expenditur	\$	<u>(559,301.12) (18,284.7</u>	\$	<u>(3,303,330.13) (3,945.99</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 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	3,058.84	37,551.09	83,713.55	216,820.97
Total Revenues	3,058.84	37,551.09	83,713.55	21,452,659.01
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,058.84	37,551.09	83,713.55	21,452,659.01
Expenditures				
Bld Construction House2	51,737.43	12,510.00	2,018,138.67	93,873.15
Bldg Construction House 3	510,622.53	25,364.29	1,166,529.20	231,097.18
Lease Expenses	0.00	0.00	0.00	706,228.82
Firefighting & Rescue Equip	0.00	28,884.35	15,891.00	114,204.31
Vehicles	0.00	0.00	87,697.81	117,631.00
Vehicles-Apparatus	0.00	0.00	98,774.00	771,803.00
Bond Issuance Fees	0.00	0.00	0.00	99,527.90
Communications	0.00	28,403.28	0.00	41,297.80
Bank Charges	0.00	0.00	13.00	0.00
Total Expenditures	562,359.96	95,161.92	3,387,043.68	2,175,663.16
Excess Revenue over (under) Expenditur	\$ (559,301.12)	(57,610.83)	\$ (3,303,330.13)	19,276,995.85

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 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	3,058.84	37,551.09	83,713.55	216,820.97
Total Revenues	3,058.84	37,551.09	83,713.55	21,452,659.01
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,058.84	37,551.09	83,713.55	21,452,659.01
Expenditures				
ArchImages	51,737.43	2,710.00	339,081.38	82,273.15
St. Louis Title Company	0.00	0.00	1,667,399.79	0.00
Shannon & Wilson	0.00	9,800.00	24,497.58	11,600.00
City of Fenton	0.00	0.00	300.00	0.00
Audit Adu - Year End	0.00	0.00	(13,140.08)	0.00
ArchImages	3,834.20	24,829.29	50,767.58	222,317.18
Shannon & Wilson	0.00	0.00	0.00	1,800.00
SCI Engineering	3,486.00	0.00	10,366.00	5,900.00
Precision Anaylsis Inc.	0.00	535.00	0.00	1,080.00
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
Lawlor Corporation	503,302.33	0.00	1,099,106.59	0.00
Dinges Fire Co	0.00	0.00	6,495.00	0.00
Audit Adu - Year End	0.00	0.00	(25,000.72)	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	28,884.35	0.00	42,936.31
MacQueen Emergency	0.00	0.00	0.00	71,268.00
Banner Fire Equipment	0.00	0.00	15,891.00	0.00
Don Brown Chevrolet	0.00	0.00	0.00	117,631.00
Weis Fire & Safety	0.00	0.00	47,588.00	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
Rosenbauer	0.00	0.00	0.00	548,730.00
Weis Fire & Safety	0.00	0.00	98,774.00	0.00
Island Tech Services	0.00	0.00	0.00	1,380.00
CCE-911	0.00	0.00	0.00	1,173.98
Public Safety Upfitters	0.00	0.00	0.00	10,340.54
Motorola Solutions	0.00	28,403.28	0.00	28,403.28
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
Simmons Bank	0.00	0.00	13.00	0.00
Total Expenditures	562,359.96	95,161.92	3,387,043.68	2,175,663.16

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Excess Revenue over (under) Expenditur	\$ (559,301.12)	\$ (57,610.83)	\$ (3,303,330.13)	19,276,995.85