

# Fenton Fire Protection District

Financial Statements  
~  
December 2020

Rognan & Associates

**ROGNAN & ASSOCIATES**  
**Certified Public Accountants/International Consultants**  
616 Applecross Ct.  
Saint Louis, MO 63021  
Telephone (636) 391-9831  
Fax (636) 391-9835  
"Client Service Driven"  
Website: [Rognanandassociates.com](http://Rognanandassociates.com)  
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 December 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

January 27, 2021

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

| DEC 31, 2020<br>PAGE 2 | PERCENTAGE<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(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               | 64.76             | (10.24)         | 67.34               | (7.66)          |
| October                | 83.30               | 75.87             | (7.43)          | 75.74               | (7.56)          |
| November               | 91.60               | 82.82             | (8.78)          | 82.68               | (8.92)          |
| ✓ December             | 100.00              | 88.60             | (11.40)         | 89.00               | (11.00)         |
| (\$1,376,835)          | 1%                  | \$85,971          | (\$979,846)     | \$36,091            | (\$396,989)     |
| 2019                   | PERCENTAGE<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(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<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(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<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(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**

| GENERAL + AMBULANCE FUND COMBINED                  |                     |                     | DEC 31, 2020         | PAGE 3           |
|----------------------------------------------------|---------------------|---------------------|----------------------|------------------|
| ACTUAL 2020 - COMPARED TO 2020 BUDGET              | DEC 31, 2020        | 2020                | OVER (UNDER)         | % OF             |
|                                                    | ACTUAL              | BUDGET              | BUDGET               | BUDGET           |
| <b>REVENUES</b>                                    |                     |                     |                      |                  |
| Tax collections                                    | \$13,457,059        | \$13,443,367        | \$13,692             | ✓ 100.10%        |
| Building and other permits                         | 116,885             | 175,000             | (58,115)             | 66.79%           |
| Ambulance fees, net                                | 768,740             | 655,000             | 113,740              | ✓ 117.36%        |
| Interest                                           | 111,384             | 185,000             | (73,616)             | 60.21%           |
| Miscellaneous revenue                              | 27,981              | 6,500               | 21,481               | ✓ 430.48%        |
| Rental income                                      | 0                   | 0                   | 0                    |                  |
| COVID-19 Stimulus                                  | 19,130              | 0                   | 19,130               | ✓                |
| GEMT revenue                                       | 279,547             | 120,000             | 159,547              | ✓ 232.96%        |
| <b>TOTAL REVENUES</b>                              | <b>\$14,780,726</b> | <b>\$14,584,867</b> | <b>\$195,859</b>     | <b>✓ 101.34%</b> |
| <b>EXPENDITURES</b>                                |                     |                     |                      |                  |
| Bank service charges                               | \$1,255             | \$2,000             | (\$745)              | 62.75%           |
| Building maintenance                               | 63,476              | 64,398              | (922)                | 98.57%           |
| Depreciated assets - capital assets                | 280,650             | 302,000             | (21,350)             | 92.93%           |
| Doctors fees & medical exams                       | 24,907              | 50,000              | (25,093)             | 49.81%           |
| Dues and subscriptions                             | 13,710              | 25,882              | (12,172)             | 52.97%           |
| Election expenses                                  | 0                   | 0                   | 0                    |                  |
| Equipment maintenance & expensed                   | 107,361             | 198,425             | (91,064)             | 54.11%           |
| Equipment maintenance & expensed - IT              | 53,456              | 70,855              | (17,399)             | 75.44%           |
| Equipment purchases and replacement                | 69,955              | 0                   | 69,955               | ✓                |
| Gasoline and oil                                   | 38,451              | 60,500              | (24,049)             | 60.25%           |
| Insurance - employee - medical & dental            | 1,664,169           | 2,311,625           | (647,456)            | 71.99%           |
| Insurance - general                                | 491,161             | 436,000             | 55,161               | ✓ 112.65%        |
| Miscellaneous expenses                             | 5,872               | 12,250              | (6,378)              | 47.93%           |
| Office supplies and expenses                       | 15,713              | 36,550              | (20,837)             | 42.99%           |
| Payroll taxes                                      | 521,751             | 525,000             | (3,249)              | 99.38%           |
| Professional fees & services                       | 157,911             | 250,300             | (92,389)             | 63.09%           |
| Professional fees & services - GEMT                | 102,256             | 55,000              | 47,256               | ✓ 185.92%        |
| Rental Management Fee/repairs                      | 0                   | 0                   | 0                    |                  |
| Salaries                                           | 6,924,680           | 7,314,000           | (389,320)            | 94.68%           |
| Salaries - OT                                      | 0                   | 0                   | 0                    |                  |
| Supplies - cleaning & laundry                      | 21,378              | 20,000              | 1,378                | ✓ 106.89%        |
| Training and education                             | 34,204              | 105,780             | (71,576)             | 32.34%           |
| Uniforms                                           | 81,051              | 140,050             | (58,999)             | 57.87%           |
| Utilities                                          | 48,308              | 64,000              | (15,692)             | 75.48%           |
| Vehicle maintenance & repairs                      | 107,651             | 156,500             | (48,849)             | 68.79%           |
| Work Comp Claims                                   | 1,954               | 5,000               | (3,046)              | 39.08%           |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$10,829,280</b> | <b>\$12,206,115</b> | <b>(\$1,376,835)</b> | <b>✓ 88.72%</b>  |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                     |                      |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$3,951,446</b>  | <b>\$2,378,752</b>  | <b>\$1,572,694</b>   | <b>186.11%</b>   |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>(\$750,000)</b>  | <b>(\$750,000)</b>  | <b>\$0</b>           | <b>100.00%</b>   |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>           |                  |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                     |                      |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$3,201,446</b>  | <b>\$1,628,752</b>  | <b>\$1,572,694</b>   |                  |

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

|                                                    |                     |                     | DEC 31, 2020          | PAGE 4               |
|----------------------------------------------------|---------------------|---------------------|-----------------------|----------------------|
| <b>GENERAL + AMBULANCE FUND COMBINED</b>           |                     |                     |                       |                      |
| <b>ACTUAL 2020 - COMPARED TO ACTUAL 2019</b>       | <b>ACTUAL</b>       | <b>ACTUAL</b>       | <b>2020 - 2019 \$</b> | <b>2020 - 2019 %</b> |
|                                                    | <b>2020</b>         | <b>2019</b>         | <b>OVER (UNDER)</b>   | <b>OVER (UNDER)</b>  |
| <b>REVENUES</b>                                    |                     |                     |                       |                      |
| Tax collections                                    | \$13,457,059        | \$13,756,863        | (\$299,804)           | ✓ -2.18%             |
| Building and other permits                         | 116,885             | 274,673             | (157,788)             | ✓ -57.45%            |
| Ambulance fees, net                                | 768,740             | 834,948             | (66,208)              | ✓ -7.93%             |
| Interest                                           | 111,384             | 323,749             | (212,365)             | ✓ -65.60%            |
| Miscellaneous revenue                              | 27,981              | 14,774              | 13,207                | ✓ 89.39%             |
| Rental income                                      | 0                   | 5,825               | (5,825)               | ✓ -100.00%           |
| COVID-19 Stimulus                                  | 19,130              |                     | 19,130                | ✓                    |
| GEMT revenue                                       | 279,547             | 121,305             | 158,242               | ✓ 130.45%            |
| <b>TOTAL REVENUES</b>                              | <b>\$14,780,726</b> | <b>\$15,332,137</b> | <b>(\$551,411)</b>    | <b>✓ -3.60%</b>      |
| <b>EXPENDITURES</b>                                |                     |                     |                       |                      |
| Bank service charges                               | \$1,255             | \$671               | \$584                 | 87.03%               |
| Building maintenance                               | 63,476              | 32,487              | 30,989                | ✓ 95.39%             |
| Depreciated assets - capital assets                | 280,650             | 249,621             | 31,029                | ✓ 12.43%             |
| Doctors fees & medical exams                       | 24,907              | 26,394              | (1,487)               | -5.63%               |
| Dues and subscriptions                             | 13,710              | 12,251              | 1,459                 | 11.91%               |
| Election expenses                                  | 0                   | 4                   | (4)                   | -100.00%             |
| Equipment maintenance & expensed                   | 107,361             | 119,277             | (11,916)              | -9.99%               |
| Equipment maintenance & expensed - IT              | 53,456              | 48,640              | 4,816                 | 9.90%                |
| Equipment purchases and replacement                | 69,955              | 9,149               | 60,806                | ✓ 664.62%            |
| Gasoline and oil                                   | 36,451              | 58,357              | (21,906)              | ✓ -37.54%            |
| Insurance - employee - medical & dental            | 1,664,169           | 1,648,257           | 15,912                | ✓ 0.97%              |
| Insurance - general                                | 491,161             | 397,970             | 93,191                | ✓ 23.42%             |
| Miscellaneous expenses                             | 5,872               | 8,340               | (2,468)               | -29.59%              |
| Office supplies and expenses                       | 15,713              | 18,498              | (2,785)               | -15.06%              |
| Payroll taxes                                      | 521,751             | 505,290             | 16,461                | ✓ 3.26%              |
| Professional fees & services                       | 157,911             | 154,115             | 3,796                 | 2.46%                |
| Professional fees & services - GEMT                | 102,256             | 51,516              | 50,740                | ✓ 98.49%             |
| Rental Management Fee/repairs                      | 0                   | 658                 | (658)                 | -100.00%             |
| Salaries                                           | 6,722,300           | 6,499,392           | 222,908               | ✓ 3.43%              |
| Salaries - OT                                      | 202,381             | 213,856             | (11,475)              | ✓ -5.37%             |
| Supplies - cleaning & laundry                      | 21,378              | 15,434              | 5,944                 | ✓ 38.51%             |
| Training and education                             | 34,204              | 64,394              | (30,190)              | ✓ -46.88%            |
| Uniforms                                           | 81,051              | 109,498             | (28,447)              | ✓ -25.98%            |
| Utilities                                          | 48,308              | 49,394              | (1,086)               | -2.20%               |
| Vehicle maintenance & repairs                      | 107,651             | 154,517             | (46,866)              | ✓ -30.33%            |
| Work Comp Claims                                   | 1,954               | 1,357               | 597                   | 43.99%               |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$10,829,281</b> | <b>\$10,449,337</b> | <b>\$379,944</b>      | <b>✓ 3.64%</b>       |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                     |                       |                      |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$3,951,445</b>  | <b>\$4,882,800</b>  | <b>(\$931,355)</b>    | <b>✓ -19.07%</b>     |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>(\$750,000)</b>  | <b>(\$500,000)</b>  | <b>(\$250,000)</b>    | <b>✓ 50.00%</b>      |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>\$0</b>          | <b>\$0</b>          | <b>\$0</b>            |                      |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                     |                       |                      |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$3,201,445</b>  | <b>\$4,382,800</b>  | <b>(\$1,181,355)</b>  | <b>✓ -26.95%</b>     |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

|                                              | BUDGET - ALL FUNDS  |                    |                        |                  | DEC 31, 2020       |                    |                     | PAGE 5              |
|----------------------------------------------|---------------------|--------------------|------------------------|------------------|--------------------|--------------------|---------------------|---------------------|
|                                              | GENERAL             | AMBULANCE          | GENERAL +<br>AMBULANCE | DISPATCH         | PENSION            | DEBT<br>SERVICE    | CAPITAL<br>PROJECTS | TOTAL               |
| <b>REVENUES</b>                              |                     |                    |                        |                  |                    |                    |                     |                     |
| Tax collections                              | \$10,351,504        | \$3,091,863        | \$13,443,367           | \$513,917        | \$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             |
| <b>TOTAL REVENUES</b>                        | <b>\$10,657,504</b> | <b>\$3,927,363</b> | <b>\$14,584,867</b>    | <b>\$521,917</b> | <b>\$1,033,014</b> | <b>\$1,958,130</b> | <b>\$75,000</b>     | <b>\$18,172,928</b> |
| <b>EXPENDITURES</b>                          |                     |                    |                        |                  |                    |                    |                     |                     |
| 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                             | 42,360              | 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             | 157,500            | 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                       | 63,960              | 41,820             | 105,780                |                  |                    |                    |                     | 105,780             |
| Uniforms                                     | 99,760              | 40,290             | 140,050                |                  |                    |                    |                     | 140,050             |
| Utilities                                    | 44,800              | 19,200             | 64,000                 | 117,650          |                    |                    |                     | 181,650             |
| Vehicle maintenance & repairs                | 120,500             | 36,000             | 156,500                |                  |                    |                    |                     | 156,500             |
| Work Comp Claims                             | 3,500               | 1,500              | 5,000                  |                  |                    |                    |                     | 5,000               |
| Dispatch - CCE-911                           |                     |                    |                        | 359,000          |                    |                    |                     | 359,000             |
| Pension Contribution                         |                     |                    |                        |                  | 1,783,014          |                    |                     | 1,783,014           |
| Debt Service payments - principal + interest |                     |                    |                        |                  |                    | 1,130,439          |                     | 1,130,439           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$8,597,061</b>  | <b>\$3,609,054</b> | <b>\$12,206,115</b>    | <b>\$476,650</b> | <b>\$1,783,014</b> | <b>\$1,133,139</b> | <b>\$10,794,065</b> | <b>\$26,392,983</b> |
| <b>REVENUES OVER EXPENDITURES</b>            |                     |                    |                        |                  |                    |                    |                     |                     |
| (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                 |
| <b>USE OF DISTRICT RESERVES</b>              | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>         | <b>\$10,719,065</b> | <b>\$10,719,065</b> |
| <b>REVENUES OVER EXPENDITURES</b>            |                     |                    |                        |                  |                    |                    |                     |                     |
| (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              |                     |                  | DEC 31, 2020       |                    |                    | PAGE 6              |
|----------------------------------------------|---------------------|--------------------|---------------------|------------------|--------------------|--------------------|--------------------|---------------------|
|                                              |                     |                    | GENERAL +           |                  |                    |                    |                    |                     |
|                                              | GENERAL             | AMBULANCE          | AMBULANCE           | DISPATCH         | PENSION            | DEBT SERVICE       | CAPITAL PROJECTS   | TOTAL               |
| <b>REVENUES</b>                              |                     |                    |                     |                  |                    |                    |                    |                     |
| Tax collections                              | \$10,367,695        | \$3,089,364        | \$13,467,059        | \$513,316        | \$1,030,795        | \$2,092,817        |                    | \$17,093,987        |
| Building and other permits                   | 116,885             |                    | 116,885             |                  |                    |                    |                    | 116,885             |
| Ambulance fees, net                          |                     | 768,740            | 768,740             |                  |                    |                    |                    | 768,740             |
| Interest                                     | 88,305              | 25,079             | 111,384             | 6,900            | 3,046              | 6,170              | 95,423             | 222,923             |
| Miscellaneous revenue                        | 27,981              | 0                  | 27,981              |                  | 0                  |                    | 0                  | 27,981              |
| Rental income                                | 0                   |                    | 0                   |                  |                    |                    |                    | 0                   |
| COVID-19 Stimulus                            | 13,391              | 5,739              | 19,130              |                  |                    |                    |                    | 19,130              |
| GEMT revenue                                 | 0                   | 279,647            | 279,647             |                  |                    |                    |                    | 279,647             |
| <b>TOTAL REVENUES</b>                        | <b>\$10,612,257</b> | <b>\$4,168,469</b> | <b>\$14,780,726</b> | <b>\$520,216</b> | <b>\$1,033,841</b> | <b>\$2,098,987</b> | <b>\$95,423</b>    | <b>\$18,529,193</b> |
| <b>EXPENDITURES</b>                          |                     |                    |                     |                  |                    |                    |                    |                     |
| Bank service charges                         | \$34                | \$1,221            | \$1,255             |                  |                    |                    |                    | \$1,255             |
| Building maintenance                         | 44,433              | 19,043             | 63,476              |                  |                    |                    |                    | 63,476              |
| Depreciated assets - capital assets          | 280,650             | 0                  | 280,650             | 0                |                    |                    | 9,845              | 290,495             |
| Doctors fees & medical exams                 | 17,435              | 7,472              | 24,907              |                  |                    |                    |                    | 24,907              |
| Dues and subscriptions                       | 10,151              | 3,559              | 13,710              |                  |                    |                    |                    | 13,710              |
| Election expenses                            | 0                   | 0                  | 0                   |                  |                    |                    |                    | 0                   |
| Equipment maintenance & expensed             | 17,723              | 89,638             | 107,361             |                  |                    |                    |                    | 107,361             |
| Equipment maintenance & expensed - IT        | 53,456              |                    | 53,456              |                  |                    |                    |                    | 53,456              |
| Equipment purchases and replacement          | 69,955              | 0                  | 69,955              |                  |                    |                    | 5,363,705          | 5,433,660           |
| Gasoline and oil                             | 25,616              | 10,935             | 36,451              |                  |                    |                    |                    | 36,451              |
| Insurance - employee - medical & dental      | 1,163,235           | 500,934            | 1,664,169           |                  |                    |                    |                    | 1,664,169           |
| Insurance - general                          | 343,813             | 147,348            | 491,161             |                  |                    |                    |                    | 491,161             |
| Miscellaneous expenses                       | 4,177               | 1,695              | 5,872               |                  |                    |                    |                    | 5,872               |
| Office supplies and expenses                 | 10,999              | 4,714              | 15,713              |                  |                    |                    |                    | 15,713              |
| Payroll taxes                                | 369,025             | 152,728            | 521,751             |                  |                    |                    |                    | 521,751             |
| Professional fees & services                 | 85,919              | 71,992             | 157,911             |                  |                    |                    | 0                  | 157,911             |
| Professional fees & services - GEMT          |                     | 102,256            | 102,256             |                  |                    |                    |                    | 102,256             |
| Rental Management Fee/repairs                | 0                   | 0                  | 0                   |                  |                    |                    |                    | 0                   |
| Salaries                                     | 4,894,500           | 2,030,180          | 6,924,680           |                  |                    |                    |                    | 6,924,680           |
| Salaries - OT                                | 0                   | 0                  | 0                   |                  |                    |                    |                    | 0                   |
| Supplies - cleaning & laundry                | 14,981              | 6,397              | 21,378              |                  |                    |                    |                    | 21,378              |
| Training and education                       | 18,748              | 15,456             | 34,204              |                  |                    |                    |                    | 34,204              |
| Uniforms                                     | 56,736              | 24,315             | 81,051              |                  |                    |                    |                    | 81,051              |
| Utilities                                    | 33,616              | 14,492             | 48,308              | 82,108           |                    |                    |                    | 130,416             |
| Vehicle maintenance & repairs                | 100,545             | 7,106              | 107,651             |                  |                    |                    |                    | 107,651             |
| 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           |
| <b>TOTAL EXPENDITURES</b>                    | <b>\$7,617,215</b>  | <b>\$3,212,065</b> | <b>10,829,280</b>   | <b>\$477,233</b> | <b>\$1,611,920</b> | <b>\$1,130,439</b> | <b>\$5,373,550</b> | <b>\$19,422,422</b> |
| <b>REVENUES OVER EXPENDITURES</b>            |                     |                    |                     |                  |                    |                    |                    |                     |
| (EXPENDITURES OVER REVENUES)                 | \$2,995,042         | \$956,404          | \$3,951,446         | \$42,983         | (\$578,079)        | \$968,548          | (\$5,278,127)      | (\$893,229)         |
| General/Ambulance/Pension Overhead Transfer  | (\$750,000)         | \$0                | (\$750,000)         | \$0              | \$750,000          | \$0                |                    | \$0                 |
| <b>USE OF DISTRICT RESERVES</b>              | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>          | <b>\$0</b>       |                    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>          |
| <b>REVENUES OVER EXPENDITURES</b>            |                     |                    |                     |                  |                    |                    |                    |                     |
| (EXPENDITURES OVER REVENUES)                 | \$2,245,042         | \$956,404          | \$3,201,446         | \$42,983         | \$171,921          | \$0                | (\$5,278,127)      | (\$1,861,777)       |

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

|                                              | BUDGET TO ACTUAL - ALL FUNDS<br>OVER (UNDER) BUDGET |                    |                        |                  |                    | DEC 31, 2020    |                      |                      | PAGE 7 |
|----------------------------------------------|-----------------------------------------------------|--------------------|------------------------|------------------|--------------------|-----------------|----------------------|----------------------|--------|
|                                              | GENERAL                                             | AMBULANCE          | GENERAL +<br>AMBULANCE | DISPATCH         | PENSION            | DEBT<br>SERVICE | CAPITAL<br>PROJECTS  | TOTAL                |        |
| <b>REVENUES</b>                              |                                                     |                    |                        |                  |                    |                 |                      |                      |        |
| Tax collections                              | \$16,191                                            | (\$2,499)          | \$13,692               | (\$601)          | (\$1,219)          |                 | \$0                  | \$147,059            |        |
| Building and other permits                   | (58,115)                                            | 0                  | (58,115)               | 0                | 0                  |                 | 0                    | (58,115)             |        |
| Ambulance fees, net                          | 0                                                   | 113,740            | 113,740                | 0                | 0                  |                 | 0                    | 113,740              |        |
| Interest                                     | (38,895)                                            | (34,921)           | (73,816)               | (1,100)          | 2,046              |                 | 20,423               | (46,577)             |        |
| Miscellaneous revenue                        | 21,981                                              | (500)              | 21,481                 | 0                | 0                  |                 | 0                    | 21,481               |        |
| Rental income                                | 0                                                   | 0                  | 0                      | 0                | 0                  |                 | 0                    | 0                    |        |
| COVID-19 Stimulus                            | 13,391                                              | 5,739              | 19,130                 | 0                | 0                  |                 | 0                    | 19,130               |        |
| GEMT revenue                                 | 0                                                   | 159,547            | 159,547                | 0                | 0                  |                 | 0                    | 159,547              |        |
| <b>TOTAL REVENUES</b>                        | <b>(\$45,247)</b>                                   | <b>\$241,106</b>   | <b>\$195,859</b>       | <b>(\$1,701)</b> | <b>\$827</b>       | <b>\$0</b>      | <b>\$20,423</b>      | <b>\$356,265</b>     |        |
| <b>EXPENDITURES</b>                          |                                                     |                    |                        |                  |                    |                 |                      |                      |        |
| Bank service charges                         | (\$486)                                             | (\$279)            | (\$745)                | \$0              | \$0                |                 | \$0                  | (\$745)              |        |
| Building maintenance                         | (646)                                               | (276)              | (922)                  | 0                | 0                  |                 | 0                    | (922)                |        |
| Depreciated assets - capital assets          | (21,350)                                            | 0                  | (21,350)               | 0                | 0                  |                 | (155)                | (21,505)             |        |
| Doctors fees & medical exams                 | (17,565)                                            | (7,528)            | (25,093)               | 0                | 0                  |                 | 0                    | (25,093)             |        |
| Dues and subscriptions                       | (8,679)                                             | (3,483)            | (12,172)               | 0                | 0                  |                 | 0                    | (12,172)             |        |
| Election expenses                            | 0                                                   | 0                  | 0                      | 0                | 0                  |                 | 0                    | 0                    |        |
| Equipment maintenance & expensed             | (62,297)                                            | (8,767)            | (71,064)               | 0                | 0                  |                 | 0                    | (71,064)             |        |
| Equipment maintenance & expensed - IT        | (17,399)                                            | 0                  | (17,399)               | 0                | 0                  |                 | 0                    | (17,399)             |        |
| Equipment purchases and replacement          | 69,955                                              | 0                  | 69,955                 | 0                | 0                  |                 | (5,420,360)          | (5,350,405)          |        |
| Gasoline and oil                             | (16,834)                                            | (7,215)            | (24,049)               | 0                | 0                  |                 | 0                    | (24,049)             |        |
| Insurance - employee - medical & dental      | (454,902)                                           | (192,554)          | (647,456)              | 0                | 0                  |                 | 0                    | (647,456)            |        |
| Insurance - general                          | 38,613                                              | 16,548             | 55,161                 | 0                | 0                  |                 | 0                    | 55,161               |        |
| Miscellaneous expenses                       | (3,198)                                             | (3,180)            | (6,378)                | 0                | 0                  |                 | 0                    | (6,378)              |        |
| Office supplies and expenses                 | (14,585)                                            | (6,251)            | (20,837)               | 0                | 0                  |                 | 0                    | (20,837)             |        |
| Payroll taxes                                | 1,525                                               | (4,774)            | (3,249)                | 0                | 0                  |                 | 0                    | (3,249)              |        |
| Professional fees & services                 | (36,791)                                            | (55,598)           | (92,389)               | 0                | 0                  |                 | 0                    | (92,389)             |        |
| 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                                     | (294,900)                                           | (94,420)           | (389,320)              | 0                | 0                  |                 | 0                    | (389,320)            |        |
| Salaries - OT                                | 0                                                   | 0                  | 0                      | 0                | 0                  |                 | 0                    | 0                    |        |
| Supplies - cleaning & laundry                | 981                                                 | 397                | 1,378                  | 0                | 0                  |                 | 0                    | 1,378                |        |
| Training and education                       | (45,212)                                            | (26,364)           | (71,576)               | 0                | 0                  |                 | 0                    | (71,576)             |        |
| Uniforms                                     | (43,024)                                            | (15,975)           | (58,999)               | 0                | 0                  |                 | 0                    | (58,999)             |        |
| Utilities                                    | (10,984)                                            | (4,708)            | (15,692)               | (35,542)         | 0                  |                 | 0                    | (51,234)             |        |
| Vehicle maintenance & repairs                | (19,955)                                            | (28,894)           | (48,849)               | 0                | 0                  |                 | 0                    | (48,849)             |        |
| 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                    |        |
| <b>TOTAL EXPENDITURES</b>                    | <b>(\$979,846)</b>                                  | <b>(\$396,989)</b> | <b>(\$1,376,835)</b>   | <b>\$583</b>     | <b>(\$171,094)</b> | <b>\$0</b>      | <b>(\$5,420,515)</b> | <b>(\$6,970,561)</b> |        |
| <b>REVENUES OVER EXPENDITURES</b>            |                                                     |                    |                        |                  |                    |                 |                      |                      |        |
| <b>(EXPENDITURES OVER REVENUES)</b>          | <b>\$934,599</b>                                    | <b>\$638,095</b>   | <b>\$1,572,694</b>     | <b>(\$2,284)</b> | <b>\$171,921</b>   | <b>\$0</b>      | <b>\$5,440,938</b>   | <b>\$7,326,826</b>   |        |



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

|                                                            | BUDGET TO ACTUAL - ALL FUNDS |           |                        |           | DEC 31, 2020 |                 |                     | PAGE 8    |
|------------------------------------------------------------|------------------------------|-----------|------------------------|-----------|--------------|-----------------|---------------------|-----------|
|                                                            | PERCENT OF BUDGET USED       |           |                        |           |              |                 |                     |           |
|                                                            | GENERAL                      | AMBULANCE | GENERAL +<br>AMBULANCE | DISPATCH  | PENSION      | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | TOTAL     |
| REVENUES                                                   |                              |           |                        |           |              |                 |                     |           |
| Tax collections                                            | 100.18%                      | 99.92%    | 100.10%                | 99.88%    | 99.88%       |                 |                     | 100.87%   |
| Building and other permits                                 | 66.79%                       |           | 66.79%                 |           |              |                 |                     | 66.79%    |
| Ambulance fees, net                                        |                              | 117.36%   | 117.36%                |           |              |                 |                     | 117.36%   |
| Interest                                                   | 69.04%                       | 41.80%    | 60.21%                 | 86.25%    |              |                 | 127.23%             | 82.72%    |
| Miscellaneous revenue                                      | 466.36%                      | 0.00%     | 430.48%                |           |              |                 |                     | 430.48%   |
| Rental income                                              |                              |           |                        |           |              |                 |                     |           |
| COVID-19 Stimulus                                          |                              |           |                        |           |              |                 |                     |           |
| GEMT revenue                                               |                              | 232.96%   | 232.96%                |           |              |                 |                     | 232.96%   |
| TOTAL REVENUES                                             | 99.58%                       | ✓ 106.14% | ✓ 101.34%              | ✓ 99.67%  | ✓ 100.08%    | ✓               | 127.23%             | ✓ 101.96% |
| EXPENDITURES                                               |                              |           |                        |           |              |                 |                     |           |
| Bank service charges                                       | 6.80%                        |           | 62.75%                 |           |              |                 |                     | 62.75%    |
| Building maintenance                                       | 98.57%                       | 98.57%    | 98.57%                 |           |              |                 |                     | 98.57%    |
| Depreciated assets - capital assets                        | 92.93%                       |           | 92.93%                 |           |              |                 | 98.45%              | 93.11%    |
| Doctors fees & medical exams                               | 49.81%                       | 49.81%    | 49.81%                 |           |              |                 |                     | 49.81%    |
| Dues and subscriptions                                     | 53.91%                       | 50.47%    | 52.97%                 |           |              |                 |                     | 52.97%    |
| Election expenses                                          |                              |           |                        |           |              |                 |                     |           |
| Equipment maintenance & expensed                           | 17.72%                       | 91.08%    | 54.11%                 |           |              |                 |                     | 54.11%    |
| Equipment maintenance & expensed - IT                      | 75.44%                       |           | 75.44%                 |           |              |                 |                     | 75.44%    |
| Equipment purchases and replacement                        |                              |           |                        |           |              |                 | 49.74%              | 50.39%    |
| Gasoline and oil                                           | 60.25%                       | 60.25%    | 60.25%                 |           |              |                 |                     | 60.25%    |
| Insurance - employee - medical & dental                    | 71.89%                       | ✓ 72.23%  | ✓ 71.99%               | ✓         |              |                 |                     | 71.99%    |
| Insurance - general                                        | 112.65%                      | ✓ 112.65% | ✓ 112.65%              | ✓         |              |                 |                     | 112.65%   |
| Miscellaneous expenses                                     | 56.64%                       | 34.77%    | 47.93%                 |           |              |                 |                     | 47.93%    |
| Office supplies and expenses                               | 42.99%                       | ✓ 42.99%  | 42.99%                 |           |              |                 |                     | 42.99%    |
| Payroll taxes                                              | 100.41%                      | ✓ 86.97%  | 99.38%                 |           |              |                 |                     | 99.38%    |
| Professional fees & services                               | 70.02%                       | 56.42%    | 63.09%                 |           |              |                 |                     | 62.42%    |
| Professional fees & services - GEMT                        |                              | 185.92%   | ✓ 185.92%              | ✓         |              |                 |                     | 185.92%   |
| Rental Management Fee/repairs                              |                              |           |                        |           |              |                 |                     |           |
| Salaries                                                   | 94.32%                       | 95.58%    | 94.68%                 |           |              |                 |                     | 94.68%    |
| Salaries - OT                                              |                              |           |                        |           |              |                 |                     |           |
| Supplies - cleaning & laundry                              | 107.01%                      | ✓ 106.62% | ✓ 106.89%              | ✓         |              |                 |                     | 106.89%   |
| Training and education                                     | 29.31%                       | 36.96%    | 32.34%                 |           |              |                 |                     | 32.34%    |
| Uniforms                                                   | 56.87%                       | 60.35%    | 57.87%                 |           |              |                 |                     | 57.87%    |
| Utilities                                                  | 75.48%                       | 75.48%    | 75.48%                 | 69.79%    |              |                 |                     | 71.80%    |
| Vehicle maintenance & repairs                              | 83.44%                       | 19.74%    | 68.79%                 |           |              |                 |                     | 68.79%    |
| 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                                         | 88.60%                       | ✓ 89.00%  | ✓ 88.72%               | ✓ 100.12% | ✓ 90.40%     | ✓ 99.76%        | ✓ 49.78%            | ✓ 73.59%  |
| REVENUES OVER EXPENDITURES<br>(EXPENDITURES OVER REVENUES) |                              |           |                        |           |              |                 |                     |           |

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

| GENERAL FUND                                       |                     |                     | DEC 31, 2020       | PAGE 9          |
|----------------------------------------------------|---------------------|---------------------|--------------------|-----------------|
|                                                    | ACTUAL              | BUDGET              | BUDGET             | % OF BUDGET     |
| <b>REVENUES</b>                                    |                     |                     |                    |                 |
| Tax collections                                    | \$10,367,695        | \$10,351,504        | \$16,191           | ✓ 100.16%       |
| Building and other permits                         | 116,885             | 175,000             | (58,115)           | 66.79%          |
| Interest                                           | 86,305              | 125,000             | (38,695)           | 69.04%          |
| Miscellaneous revenue                              | 27,981              | 6,000               | 21,981             | ✓ 466.35%       |
| Rental income                                      | 0                   | 0                   | 0                  |                 |
| COVID Stimulus revenue                             | 13,391              |                     | 13,391             | ✓               |
| <b>TOTAL REVENUES</b>                              | <b>\$10,612,257</b> | <b>\$10,657,504</b> | <b>(\$45,247)</b>  | <b>✓ 99.58%</b> |
| <b>EXPENDITURES</b>                                |                     |                     |                    |                 |
| Bank service charges                               | \$34                | \$500               | (\$466)            | 6.80%           |
| Building maintenance                               | 44,433              | 45,079              | (646)              | 98.57%          |
| Depreciated assets - capital assets                | 280,650             | 302,000             | (21,350)           | 92.93%          |
| Doctors fees & medical exams                       | 17,435              | 35,000              | (17,565)           | 49.81%          |
| Dues and subscriptions                             | 10,151              | 18,830              | (8,679)            | 53.91%          |
| Election expenses                                  |                     | 0                   | 0                  |                 |
| Equipment maintenance & expensed                   | 17,723              | 100,020             | (82,297)           | 17.72%          |
| Equipment maintenance & expensed - IT              | 53,456              | 70,855              | (17,399)           | 75.44%          |
| Equipment purchases and replacement                | 69,955              | 0                   | 69,955             |                 |
| Gasoline and oil                                   | 25,516              | 42,350              | (16,834)           | 60.25%          |
| Insurance - employee - medical & dental            | 1,163,235           | 1,618,137           | (454,902)          | ✓ 71.89%        |
| Insurance - general                                | 343,813             | 305,200             | 38,613             | ✓ 112.65%       |
| Miscellaneous expenses                             | 4,177               | 7,375               | (3,198)            | 56.64%          |
| Office supplies and expenses                       | 10,999              | 25,585              | (14,586)           | 42.99%          |
| Payroll taxes                                      | 369,025             | 367,500             | 1,525              | ✓ 100.41%       |
| Professional fees & services                       | 85,919              | 122,710             | (36,791)           | 70.02%          |
| Rental Management Fee/repairs                      |                     | 0                   | 0                  |                 |
| Salaries                                           | 4,894,500           | 5,189,400           | (294,900)          | 94.32%          |
| Salaries - OT                                      |                     | 0                   | 0                  |                 |
| Supplies - cleaning & laundry                      | 14,981              | 14,000              | 981                | ✓ 107.01%       |
| Training and education                             | 18,748              | 63,960              | (45,212)           | 29.31%          |
| Uniforms                                           | 56,736              | 99,760              | (43,024)           | 56.87%          |
| Utilities                                          | 33,816              | 44,800              | (10,984)           | 75.48%          |
| Vehicle maintenance & repairs                      | 100,545             | 120,500             | (19,955)           | 83.44%          |
| Work Comp Claims                                   | 1,368               | 3,500               | (2,132)            | 39.09%          |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$7,617,215</b>  | <b>\$8,597,061</b>  | <b>(\$979,846)</b> | <b>✓ 88.60%</b> |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                     |                    |                 |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,995,042</b>  | <b>\$2,060,443</b>  | <b>934,599</b>     | <b>145.36%</b>  |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>(\$750,000)</b>  | <b>(\$750,000)</b>  | <b>\$0</b>         |                 |
| <b>TOTAL OVERHEAD TRANSFERS</b>                    | <b>(\$750,000)</b>  | <b>(\$750,000)</b>  | <b>\$0</b>         |                 |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>0</b>            | <b>\$0</b>          |                    |                 |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                     |                    |                 |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,245,042</b>  | <b>\$1,310,443</b>  | <b>\$934,599</b>   | <b>\$0</b>      |

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

| AMBULANCE FUND                          |                    |                    | DEC 31, 2020           | PAGE 10        |
|-----------------------------------------|--------------------|--------------------|------------------------|----------------|
|                                         | ACTUAL             | BUDGET             | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                         |                    |                    |                        |                |
| Tax collections                         | \$3,089,364        | \$3,091,863        | (\$2,499)              | 99.92%         |
| Ambulance fees, net                     | 768,740            | 655,000            | 113,740                | 117.36%        |
| Interest                                | 25,079             | 60,000             | (34,921)               | 41.80%         |
| Miscellaneous revenue                   | 0                  | 500                | (500)                  | 0.00%          |
| COVID-19 Stimulus                       | 5,739              |                    | 5,739                  |                |
| GEMT revenue                            | 279,547            | 120,000            | 159,547                | 232.96%        |
| <b>TOTAL REVENUES</b>                   | <b>\$4,168,469</b> | <b>\$3,927,363</b> | <b>\$241,106</b>       | <b>106.14%</b> |
| <b>EXPENDITURES</b>                     |                    |                    |                        |                |
| Bank service charges                    | \$1,221            | \$1,500            | (\$279)                | 81.40%         |
| Building maintenance                    | 19,043             | 19,319             | (276)                  | 98.57%         |
| Depreciated assets - capital assets     |                    | 0                  | 0                      |                |
| Doctors fees & medical exams            | 7,472              | 15,000             | (7,528)                | 49.81%         |
| Dues and subscriptions                  | 3,559              | 7,052              | (3,493)                | 50.47%         |
| Election expenses                       |                    | 0                  | 0                      |                |
| Equipment maintenance & expensed        | 89,638             | 98,405             | (8,767)                | 91.09%         |
| Equipment purchases and replacement     |                    | 0                  | 0                      |                |
| Gasoline and oil                        | 10,935             | 18,150             | (7,215)                | 60.25%         |
| Insurance - employee - medical & dental | 500,934            | 693,488            | (192,554)              | 72.23%         |
| Insurance - general                     | 147,348            | 130,800            | 16,548                 | 112.65%        |
| Miscellaneous expenses                  | 1,695              | 4,875              | (3,180)                | 34.77%         |
| Office supplies and expenses            | 4,714              | 10,965             | (6,251)                | 42.99%         |
| Payroll taxes                           | 152,726            | 157,500            | (4,774)                | 96.97%         |
| Professional fees & services            | 71,992             | 127,590            | (55,598)               | 56.42%         |
| Professional fees & services - GEMT     | 102,256            | 55,000             | 47,256                 | 185.92%        |
| Rental Management Fee/repairs           |                    | 0                  | 0                      |                |
| Salaries                                | 2,030,180          | 2,124,600          | (94,420)               | 95.56%         |
| Salaries - OT                           |                    | 0                  | 0                      |                |
| Supplies - cleaning & laundry           | 6,397              | 6,000              | 397                    | 106.62%        |
| Training and education                  | 15,456             | 41,820             | (26,364)               | 36.96%         |
| Uniforms                                | 24,315             | 40,290             | (15,975)               | 60.35%         |
| Utilities                               | 14,492             | 19,200             | (4,708)                | 75.48%         |
| Vehicle maintenance & repairs           | 7,106              | 36,000             | (28,894)               | 19.74%         |
| Work Comp Claims                        | 586                | 1,500              | (914)                  | 39.07%         |
| <b>TOTAL EXPENDITURES</b>               | <b>\$3,212,065</b> | <b>\$3,609,054</b> | <b>(\$396,989)</b>     | <b>89.00%</b>  |
| <b>REVENUES OVER EXPENDITURES</b>       |                    |                    |                        |                |
| <b>(EXPENDITURES OVER REVENUES)</b>     | <b>\$956,404</b>   | <b>\$318,309</b>   | <b>\$638,095</b>       | <b>0.00%</b>   |
| General/Ambulance Overhead Transfer     |                    |                    | 0                      |                |
| <b>USE OF DISTRICT RESERVES</b>         | <b>0</b>           |                    |                        |                |
| <b>REVENUES OVER EXPENDITURES</b>       |                    |                    |                        |                |
| <b>(EXPENDITURES OVER REVENUES)</b>     | <b>\$956,404</b>   | <b>\$318,309</b>   | <b>\$638,095</b>       | <b>\$0</b>     |

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

| PENSION FUND                                                       |                    |                    | DEC 31, 2020           | PAGE 11        |
|--------------------------------------------------------------------|--------------------|--------------------|------------------------|----------------|
|                                                                    | ACTUAL             | BUDGET             | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                                                    |                    |                    |                        |                |
| Tax collections                                                    | \$1,030,795        | \$1,032,014        | (\$1,219)              | 99.88%         |
| Interest                                                           | 3,046              | 1,000              | 2,046                  | 304.60%        |
| General Fund - additional contribution                             | 0                  | 0                  | 0                      |                |
| <b>TOTAL REVENUES</b>                                              | <b>\$1,033,841</b> | <b>\$1,033,014</b> | <b>\$827</b>           | <b>100.08%</b> |
| <b>EXPENDITURES</b>                                                |                    |                    |                        |                |
| Pension Fund                                                       | \$1,611,920        | \$1,783,014        | (\$171,094)            | 90.40%         |
| <b>TOTAL EXPENDITURES</b>                                          | <b>\$1,611,920</b> | <b>\$1,783,014</b> | <b>(\$171,094)</b>     | <b>90.40%</b>  |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>(\$578,079)</b> | <b>(\$750,000)</b> | <b>\$171,921</b>       |                |
| <b>TRANSFER FROM GENERAL FUND</b>                                  | <b>\$750,000</b>   | <b>\$750,000</b>   | <b>\$0</b>             | <b>100.00%</b> |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$171,921</b>   | <b>\$0</b>         |                        |                |

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

| DISPATCH FUND                             |                  |                  | DEC 31, 2020           | PAGE 12          |
|-------------------------------------------|------------------|------------------|------------------------|------------------|
|                                           | ACTUAL           | BUDGET           | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET   |
| <b>REVENUES</b>                           |                  |                  |                        |                  |
| Tax collections                           | \$513,316        | \$513,917        | (\$601)                | 99.88%           |
| Interest                                  | 6,900            | 8,000            | (1,100)                | 86.25%           |
| <b>TOTAL REVENUES</b>                     | <b>\$520,216</b> | <b>\$521,917</b> | <b>(\$1,701)</b>       | <b>99.67%</b>    |
| <b>EXPENDITURES</b>                       |                  |                  |                        |                  |
| Dispatching fees                          | \$395,125        | \$359,000        | \$36,125 ✓             | 110.06% ✓        |
| Telephone                                 | 82,108           | 117,650          | (35,542)               | 69.79%           |
| Communication expenses                    | 0                | 0                | 0                      |                  |
| Depreciated assets                        | 0                | 0                | 0                      |                  |
| Auditing expense                          | 0                | 0                | 0                      |                  |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$477,233</b> | <b>\$476,650</b> | <b>\$583</b> ✓         | <b>100.12%</b> ✓ |
| <b>REVENUES OVER EXPENDITURES</b>         |                  |                  |                        |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>       | <b>\$42,983</b>  | <b>\$45,267</b>  | <b>(\$2,284)</b>       |                  |
| <b>USE OF DISTRICT RESERVES/TRANSFERS</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>             |                  |
| <b>REVENUES OVER EXPENDITURES</b>         |                  |                  |                        |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>       | <b>\$42,983</b>  | <b>\$45,267</b>  | <b>\$0</b>             | <b>\$0</b>       |

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

| DEBT SERVICE FUND                                   |                    |                    | DEC 31, 2020           | PAGE 13          |
|-----------------------------------------------------|--------------------|--------------------|------------------------|------------------|
|                                                     | ACTUAL             | BUDGET             | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET   |
| <b>REVENUES</b>                                     |                    |                    |                        |                  |
| Taxes                                               | \$2,092,817        | \$1,957,630        | \$135,187              | ✓ 106.91%        |
| Interest                                            | 6,170              | 500                | 5,670                  | ✓ 1234.00%       |
| <b>TOTAL REVENUES</b>                               | <b>\$2,098,987</b> | <b>\$1,958,130</b> | <b>\$140,857</b>       | ✓ <b>107.19%</b> |
| <b>EXPENDITURES</b>                                 |                    |                    |                        |                  |
| Debt Service                                        | \$1,130,439        | \$1,130,439        | \$0                    | 100.00%          |
| Professional fees                                   | 318                | 2,700              | (2,382)                |                  |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$1,130,757</b> | <b>\$1,133,139</b> | <b>(\$2,382)</b>       | <b>99.79%</b>    |
| <b>REVENUES OVER EXPENDITURES</b>                   |                    |                    |                        |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>                 | <b>\$968,230</b>   | <b>\$824,991</b>   | <b>\$143,239</b>       | <b>117.36%</b>   |
| <b>USE OF DISTRICT RESERVES</b>                     | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>             |                  |
| <b>REVENUES OVER EXPENDITURES</b>                   |                    |                    |                        |                  |
| <b>(EXPENDITURES OVER REVENUES), net after uses</b> | <b>\$968,230</b>   | <b>\$824,991</b>   | <b>\$0</b>             | <b>117.36%</b>   |

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

| CAPITAL PROJECTS FUND                                              |                      |                       | DEC 31, 2020           | PAGE 14          |
|--------------------------------------------------------------------|----------------------|-----------------------|------------------------|------------------|
|                                                                    | ACTUAL               | BUDGET                | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET   |
| <b>REVENUES</b>                                                    |                      |                       |                        |                  |
| Bond Proceeds                                                      | \$0                  | \$0                   | \$0                    |                  |
| Interest                                                           | 95,423               | 75,000                | \$20,423               | ✓ 127.23%        |
| <b>TOTAL REVENUES</b>                                              | <b>\$95,423</b>      | <b>\$75,000</b>       | <b>\$20,423</b>        | <b>✓ 127.23%</b> |
| <b>EXPENDITURES</b>                                                |                      |                       |                        |                  |
| Depreciated Assets                                                 | \$9,845              | \$10,000              | (\$155)                | 98.45%           |
| Equipment & Vehicles                                               | 202,376              | 446,486               | (244,110)              | 45.33%           |
| Professional Fees                                                  | 0                    |                       | 0                      |                  |
| Buildings                                                          | 5,161,329            | 10,337,579            | (5,176,250)            | 49.93%           |
| Lease Expenses                                                     |                      |                       | 0                      |                  |
| Uniforms/Turnout gear                                              |                      |                       | 0                      |                  |
| Communications                                                     |                      |                       | 0                      |                  |
| <b>TOTAL EXPENDITURES</b>                                          | <b>\$5,373,550</b>   | <b>\$10,794,065</b>   | <b>(\$5,420,515)</b>   | <b>49.78%</b>    |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>(\$5,278,127)</b> | <b>(\$10,719,065)</b> | <b>\$5,440,938</b>     | <b>49.24%</b>    |
| <b>USE OF DISTRICT RESERVES/TRANSFERS</b>                          | <b>\$5,278,127</b>   | <b>\$10,719,065</b>   | <b>(\$5,440,938)</b>   |                  |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$0</b>           | <b>(\$10,719,065)</b> | <b>\$0</b>             | <b>-0.00%</b>    |

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

|                                                | GENERAL FUND        |                     | DEC 31, 2020         | PAGE 15          |
|------------------------------------------------|---------------------|---------------------|----------------------|------------------|
|                                                | 2020                | 2019                | 2020 - 2019 \$       | 2020 - 2019 %    |
|                                                | ACTUAL              | ACTUAL              | OVER (UNDER)         | OVER (UNDER)     |
| <b>REVENUES</b>                                |                     |                     |                      |                  |
| Tax collections                                | \$10,367,695        | \$10,591,623        | (\$223,928)          | ✓ -2.11%         |
| Building and other permits                     | 116,885             | 274,673             | (157,788)            | ✓ -57.45%        |
| Interest                                       | 86,305              | 234,841             | (148,536)            | ✓ -63.25%        |
| Miscellaneous revenue                          | 27,981              | 12,274              | 15,707               | ✓ 127.97%        |
| Rental income                                  | 0                   | 5,825               | (5,825)              | ✓ -100.00%       |
| COVID Stimulus revenue                         | 13,391              |                     | 13,391               | ✓                |
| <b>TOTAL REVENUES</b>                          | <b>\$10,612,257</b> | <b>\$11,119,236</b> | <b>(\$506,979)</b>   | <b>✓ -4.56%</b>  |
| <b>EXPENDITURES</b>                            |                     |                     |                      |                  |
| Bank service charges                           | \$34                | (\$33)              | \$67                 | ✓ -203.03%       |
| Building maintenance                           | 44,433              | 22,741              | 21,692               | ✓ 95.39%         |
| Depreciated assets - capital assets            | 280,650             | 249,621             | 31,029               | ✓ 12.43%         |
| Doctors fees & medical exams                   | 17,435              | 18,476              | (1,041)              | ✓ -5.63%         |
| Dues and subscriptions                         | 10,151              | 9,186               | 965                  | ✓ 10.51%         |
| Election expenses                              | 0                   | 3                   | (3)                  | ✓ -100.00%       |
| Equipment maintenance & expensed               | 17,723              | 26,295              | (8,572)              | ✓ -32.60%        |
| Equipment maintenance & expensed - IT          | 53,456              | 48,640              | 4,816                | ✓ 9.90%          |
| Equipment purchases and replacement            | 69,955              | 9,149               | 60,806               | ✓ 664.62%        |
| Gasoline and oil                               | 25,516              | 40,850              | (15,334)             | ✓ -37.54%        |
| Insurance - employee - medical & dental        | 1,163,235           | 1,152,034           | 11,201               | ✓ 0.97%          |
| Insurance - general                            | 343,813             | 278,579             | 65,234               | ✓ 23.42%         |
| Miscellaneous expenses                         | 4,177               | 5,644               | (1,467)              | ✓ -25.99%        |
| Office supplies and expenses                   | 10,999              | 12,727              | (1,728)              | ✓ -13.58%        |
| Payroll taxes                                  | 369,025             | 357,318             | 11,707               | ✓ 3.28%          |
| Professional fees & services                   | 85,919              | 77,526              | 8,393                | ✓ 10.83%         |
| Rental Management Fee/repairs                  | 0                   | 658                 | (658)                | ✓ -100.00%       |
| Salaries                                       | 4,752,828           | 4,597,668           | 155,160              | ✓ 3.37%          |
| Salaries - OT                                  | 141,672             | 149,699             | (8,027)              | ✓ -5.36%         |
| Supplies - cleaning & laundry                  | 14,981              | 10,804              | 4,177                | ✓ 38.66%         |
| Training and education                         | 18,748              | 37,389              | (18,641)             | ✓ -49.86%        |
| Uniforms                                       | 56,736              | 76,649              | (19,913)             | ✓ -25.98%        |
| Utilities                                      | 33,816              | 34,576              | (760)                | ✓ -2.20%         |
| Vehicle maintenance & repairs                  | 100,545             | 126,735             | (26,190)             | ✓ -20.67%        |
| Work Comp Claims                               | 1,368               | 950                 | 418                  | ✓ 44.00%         |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$7,617,215</b>  | <b>\$7,343,884</b>  | <b>\$273,331</b>     | <b>✓ 3.72%</b>   |
| <b>REVENUES OVER EXPENDITURES</b>              |                     |                     |                      |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>            | <b>\$2,995,042</b>  | <b>\$3,775,352</b>  | <b>(\$780,310)</b>   | <b>✓ -20.67%</b> |
| General/Ambulance/Dispatch/Pension OH Transfer | (\$750,000)         | (\$500,000)         | (\$250,000)          | 50.00%           |
| <b>REVENUES OVER EXPENDITURES</b>              |                     |                     |                      |                  |
| <b>(EXPENDITURES OVER REVENUES)</b>            | <b>\$2,245,042</b>  | <b>\$3,275,352</b>  | <b>(\$1,030,310)</b> | <b>-31.46%</b>   |



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

|                                                     | AMBULANCE FUND     |                    | DEC 31, 2020       | PAGE 16        |
|-----------------------------------------------------|--------------------|--------------------|--------------------|----------------|
|                                                     | 2020               | 2019               | 2020 - 2019 \$     | 2020 - 2019 %  |
|                                                     | ACTUAL             | ACTUAL             | OVER (UNDER)       | OVER (UNDER)   |
| <b>REVENUES</b>                                     |                    |                    |                    |                |
| Tax collections                                     | \$3,089,364        | \$3,165,240        | (\$75,876)         | -2.40%         |
| Ambulance fees, net                                 | 768,740            | 834,948            | (66,208)           | -7.93%         |
| Interest                                            | 25,079             | 88,908             | (63,829)           | -71.79%        |
| Miscellaneous revenue                               | 0                  | 2,500              | (2,500)            |                |
| COVID-19 Stimulus                                   | 5,739              | 0                  | 5,739              |                |
| GEMT revenue                                        | 279,547            | 121,305            | 158,242            | 130.45%        |
| <b>TOTAL REVENUES</b>                               | <b>\$4,168,469</b> | <b>\$4,212,901</b> | <b>(\$44,432)</b>  | <b>-1.05%</b>  |
| <b>EXPENDITURES</b>                                 |                    |                    |                    |                |
| Bank service charges                                | \$1,221            | \$704              | \$517              | 73.44%         |
| Building maintenance                                | 19,043             | 9,746              | 9,297              | 95.39%         |
| Depreciated assets - capital assets                 | 0                  | 0                  | 0                  |                |
| Doctors fees & medical exams                        | 7,472              | 7,918              | (446)              | -5.63%         |
| Dues and subscriptions                              | 3,559              | 3,065              | 494                | 16.12%         |
| Election expenses                                   | 0                  | 1                  | (1)                | -100.00%       |
| Equipment maintenance & expensed                    | 89,838             | 92,982             | (3,144)            | -3.60%         |
| Equipment purchases and replacement                 | 0                  | 0                  | 0                  |                |
| Gasoline and oil                                    | 10,935             | 17,507             | (6,572)            | -37.54%        |
| Insurance - employee - medical & dental             | 500,934            | 496,223            | 4,711              | 0.95%          |
| Insurance - general                                 | 147,348            | 119,391            | 27,957             | 23.42%         |
| Miscellaneous expenses                              | 1,695              | 2,696              | (1,001)            | -37.13%        |
| Office supplies and expenses                        | 4,714              | 5,771              | (1,057)            | -18.32%        |
| Payroll taxes                                       | 152,726            | 147,972            | 4,754              | 3.21%          |
| Professional fees & services                        | 71,992             | 76,589             | (4,597)            | -6.00%         |
| Professional fees & services - GEMT                 | 102,256            | 51,516             | 50,740             | 98.49%         |
| Rental Management Fee/repairs                       | 0                  | 0                  | 0                  |                |
| Salaries                                            | 1,969,471          | 1,901,724          | 67,747             | 3.56%          |
| Salaries - OT                                       | 60,709             | 64,157             | (3,448)            | -5.37%         |
| Supplies - cleaning & laundry                       | 6,397              | 4,630              | 1,767              | 38.16%         |
| Training and education                              | 15,456             | 27,005             | (11,549)           | -42.77%        |
| Uniforms                                            | 24,315             | 32,849             | (8,534)            | -25.98%        |
| Utilities                                           | 14,492             | 14,818             | (326)              | -2.20%         |
| Vehicle maintenance & repairs                       | 7,106              | 27,782             | (20,676)           | -74.42%        |
| Work Comp Claims                                    | 586                | 407                | 179                | 43.98%         |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$3,212,065</b> | <b>\$3,105,453</b> | <b>\$106,612</b>   | <b>3.43%</b>   |
| <b>REVENUES OVER EXPENDITURES</b>                   |                    |                    |                    |                |
| <b>(EXPENDITURES OVER REVENUES)</b>                 | <b>\$956,404</b>   | <b>\$1,107,448</b> | <b>(\$151,044)</b> | <b>-13.64%</b> |
| <b>General/Ambulance/Dispatch Overhead Transfer</b> |                    |                    |                    |                |
| <b>REVENUES OVER EXPENDITURES</b>                   |                    |                    |                    |                |
| <b>(EXPENDITURES OVER REVENUES)</b>                 | <b>\$956,404</b>   | <b>\$1,107,448</b> | <b>(\$151,044)</b> | <b>-13.64%</b> |

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

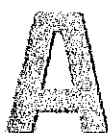
|                                             |                        |                        | DEC 31, 2020          | PAGE 17              |
|---------------------------------------------|------------------------|------------------------|-----------------------|----------------------|
| <b>CASH RESERVES AS OF</b>                  | <b>ACTUAL</b>          | <b>ACTUAL</b>          | <b>2020 - 2019 \$</b> | <b>2020 - 2019 %</b> |
| <b>DEC 31, 2020</b>                         | <b>DEC 31, 2020</b>    | <b>DEC 31, 2019</b>    | <b>OVER (UNDER)</b>   | <b>OVER (UNDER)</b>  |
| <b>GENERAL FUND:</b>                        |                        |                        |                       |                      |
| Simmons Bank - General account              | \$5,465,359.16         | \$10,995,626.06        | (\$5,530,266.90)      | -50.30%              |
| Simmons Bank - Flexible Spending Account    | 4,794.16               | 8,185.25               | (3,391.09)            | -41.43%              |
| Simmons Bank - Health Reimbursement Account | 6,537.25               | 7,241.91               | (704.66)              | -9.73%               |
| Investment account - various                | 8,911,231.84           | 1,135,914.57           | 7,775,317.27          | 684.50%              |
| Petty Cash                                  | 185.00                 | 185.00                 | 0.00                  | 0.00%                |
| <b>TOTAL GENERAL FUND CASH BALANCES</b>     | <b>\$14,388,107.41</b> | <b>\$12,147,152.79</b> | <b>\$2,240,954.62</b> | <b>18.45%</b>        |
| <b>AMBULANCE FUND:</b>                      |                        |                        |                       |                      |
| Simmons Bank - 3181                         | \$1,569,349.37         | \$3,571,991.09         | (\$2,002,641.72)      | -56.07%              |
| Meramec Valley Bank - Money Market          | 7,702.97               | 7,689.34               | 13.63                 | 0.18%                |
| Investment account                          | 3,342,257.42           | 532,504.09             | 2,809,753.33          | 527.65%              |
| COVID-19 Stimulus                           | 19,137.32              | 0                      | 19,137.32             |                      |
| <b>TOTAL AMBULANCE FUND CASH BALANCES</b>   | <b>\$4,938,447.08</b>  | <b>\$4,112,184.52</b>  | <b>\$826,262.56</b>   | <b>20.09%</b>        |
| <b>TOTAL OPERATING FUND CASH BALANCES</b>   | <b>\$19,326,554.49</b> | <b>\$16,259,337.31</b> | <b>\$3,067,217.18</b> | <b>18.86%</b>        |
| <b>LESS: 2021 TAX \$ RECEIVED IN 2020</b>   | <b>(\$5,138,167)</b>   | <b>(\$5,124,447)</b>   | <b>(\$13,720.00)</b>  | <b>0.27%</b>         |
| <b>ESTIMATED CASH RESERVE</b>               | <b>\$14,188,387</b>    | <b>\$11,134,890</b>    | <b>\$3,053,497.18</b> | <b>27.42%</b>        |
| <b># of Months - Estimated Reserve</b>      | <b>13.95</b>           | <b>12.27</b>           | <b>1.68</b>           | <b>13.68%</b>        |
| <b>Estimated Reserve - %</b>                | <b>116.24%</b>         | <b>102.28%</b>         | <b>13.96%</b>         |                      |

2020

Average Rate

0.765% 0.770% 0.307% 0.114% 0.108% 0.109% 0.109% 0.110% 0.109% 0.103% 0.055% 0.052%

| 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% | 0.280% | 0.170% | 0.170% | 0.120% | 0.120% | 0.20%     | 0.120%  | 0.100%   | 0.100%   |
| Fenton FPD | Ambulance        | Simmons Bank        | 3181      | Ambulance             | 1.590%  | 1.590%   | 1.240% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250%    | 0.250%  | 0.250%   | 0.250%   |
| Fenton FPD | General          | Simmons Bank        | 3207      | General               | 1.590%  | 1.590%   | 1.230% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250%    | 0.250%  | 0.250%   | 0.250%   |
| Fenton FPD | Pension          | Simmons Bank        | 2944      | Pension               | 1.590%  | 1.590%   | 1.340% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250%    | 0.250%  | 0.250%   | 0.250%   |
| Fenton FPD | Dispatch         | Simmons Bank        | 3165      | Dispatch              | 1.590%  | 1.590%   | 1.230% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250%    | 0.250%  | 0.250%   | 0.250%   |
| Fenton FPD | General          | Simmons Bank        | 3363      | Health Reimbursement  | 1.590%  | 1.590%   | 1.110% | 0.100% | 0.100% | 0.100% | 0.100% | 0.100% | 0.100%    | 0.100%  | 0.100%   | 0.100%   |
| Fenton FPD | Capital Projects | Simmons Bank        | 2968      | Flexible Spending     | 1.590%  | 1.590%   | 1.120% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250%    | 0.250%  | 0.250%   | 0.250%   |
| Fenton FPD | Capital Projects | Simmons Bank        | 798       | Capital Projects 2019 | 1.590%  | 1.590%   | 1.230% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250% | 0.250%    | 0.250%  | 0.250%   | 0.250%   |
| Fenton FPD | Debt Service     | Simmons Bank        | 506       | Debt Service          | 0.720%  | 0.720%   | 0.500% | 0.250% | 0.500% | 0.500% | 0.500% | 0.500% | 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% | 0.100%    | 0.100%  | 0.000%   | 0.000%   |



Data as of Q2 2020

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 June 30, 2020 Commerce Bank had \$46.31 million in non-current loans and owned real-estate with \$3.18 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.46% 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                    | Q2 2020 \$30.41B<br>vs Q2 2019 \$25.67B   |
| Year Established       | 1984      | Loans                     | Q2 2020 \$16.17B<br>vs Q2 2019 \$14.12B   |
| Employees              | 4726      | Deposits                  | Q2 2020 \$24.81B<br>vs Q2 2019 \$20.05B   |
| Primary Regulator      | FED       | Equity Capital            | Q2 2020 \$2.94B<br>vs Q2 2019 \$2.85B     |
| PROFIT MARGIN          |           | Loan Loss Allowance       | Q2 2020 \$240.7MM<br>vs Q2 2019 \$161.2MM |
| Return on Assets - YTD | 0.75%     | Unbacked Noncurrent Loans | Q2 2020 \$42.3MM<br>vs Q2 2019 \$26.1MM   |
| Return on Equity - YTD | 7.36%     | Real Estate Owned         | Q2 2020 \$4.0MM<br>vs Q2 2019 \$4.5MM     |
| Annual Interest Income | \$433.4MM |                           |                                           |



## Health

# A+

Data as of Q2 2020

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 June 30, 2020 Simmons Bank had \$125.92 million in non-current loans and owned real-estate with \$3.34 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 3.77% 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          | 2921 |
| Primary Regulator  | FED  |

#### PROFIT MARGIN

|                        |           |
|------------------------|-----------|
| Return on Assets - YTD | 1.41%     |
| Return on Equity - YTD | 9.54%     |
| Annual Interest Income | \$402.0MM |

#### ASSETS AND LIABILITIES

|                           |            |           |
|---------------------------|------------|-----------|
| Assets                    | Q2 2020    | \$21.86B  |
|                           | vs Q2 2019 | \$17.91B  |
| Loans                     | Q2 2020    | \$14.49B  |
|                           | vs Q2 2019 | \$13.10B  |
| Deposits                  | Q2 2020    | \$16.75B  |
|                           | vs Q2 2019 | \$13.62B  |
| Equity Capital            | Q2 2020    | \$3.11B   |
|                           | vs Q2 2019 | \$2.70B   |
| Loan Loss Allowance       | Q2 2020    | \$231.6MM |
|                           | vs Q2 2019 | \$84.2MM  |
| Unbacked Noncurrent Loans | Q2 2020    | \$111.8MM |
|                           | vs Q2 2019 | \$97.3MM  |
| Real Estate Owned         | Q2 2020    | \$14.1MM  |
|                           | vs Q2 2019 | \$24.8MM  |



Data as of Q1 2020

Learn why bank health matters

### Health Grade Components

 **Texas Ratio**

 **Texas Ratio Trend**

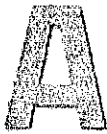
 **Deposit Growth**

 **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 March 31, 2020 Alliance Credit Union had \$2 million in non-current loans and owned real-estate with \$32.12 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 6.22% 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                    | Q1 2020 \$323.6MM<br>vs Q1 2019 \$302.7MM |
| Year Chartered         | 1948    | Loans                     | Q1 2020 \$268.9MM<br>vs Q1 2019 \$254.9MM |
| Employees              | 66      | Deposits                  | Q1 2020 \$249.6MM<br>vs Q1 2019 \$215.6MM |
| Primary Regulator      |         | Equity Capital            | Q1 2020 \$30.2MM<br>vs Q1 2019 \$27.7MM   |
| PROFIT MARGIN          |         | Loan Loss Allowance       | Q1 2020 \$1.9MM<br>vs Q1 2019 \$1.5MM     |
| Return on Assets - YTD | 0.49%   | Unbacked Noncurrent Loans | Q1 2020 \$2.0MM<br>vs Q1 2019 \$1.6MM     |
| Return on Equity - YTD | 5.15%   | Real Estate Owned         | Q1 2020 \$0<br>vs Q1 2019 \$970,000       |
| Annual Interest Income | \$3.1MM |                           |                                           |

## Health



Data as of Q2 2020

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 June 30, 2020 Academy Bank had \$15.19 million in non-current loans and owned real-estate with \$303.85 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 5.00% 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                    | Q2 2020 \$2.32B<br>vs Q2 2019 \$1.59B     |
| Year Established       | 1965     | Loans                     | Q2 2020 \$1.72B<br>vs Q2 2019 \$1.26B     |
| Employees              | 619      | Deposits                  | Q2 2020 \$1.99B<br>vs Q2 2019 \$1.28B     |
| Primary Regulator      | OCC      | Equity Capital            | Q2 2020 \$274.7MM<br>vs Q2 2019 \$236.4MM |
| PROFIT MARGIN          |          | Loan Loss Allowance       | Q2 2020 \$29.1MM<br>vs Q2 2019 \$16.8MM   |
| Return on Assets - YTD | 0.28%    | Unbacked Noncurrent Loans | Q2 2020 \$15.1MM<br>vs Q2 2019 \$3.7MM    |
| Return on Equity - YTD | 2.27%    | Real Estate Owned         | Q2 2020 \$71.00K<br>vs Q2 2019 \$71.00K   |
| Annual Interest Income | \$44.1MM |                           |                                           |

## Health

# B+

Data as of Q2 2020

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 June 30, 2020 Meramec Valley Bank had \$516,000 in non-current loans and owned real-estate with \$12.15 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 4.25% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

| OVERALL                |         | ASSETS AND LIABILITIES    |                                           |
|------------------------|---------|---------------------------|-------------------------------------------|
| FDIC Certificate #     | 19200   | Assets                    | Q2 2020 \$155.0MM<br>vs Q2 2019 \$121.1MM |
| Year Established       | 1918    | Loans                     | Q2 2020 \$120.1MM<br>vs Q2 2019 \$92.1MM  |
| Employees              | 24      | Deposits                  | Q2 2020 \$119.0MM<br>vs Q2 2019 \$100.0MM |
| Primary Regulator      | FDIC    | Equity Capital            | Q2 2020 \$10.9MM<br>vs Q2 2019 \$9.9MM    |
| PROFIT MARGIN          |         | Loan Loss Allowance       | Q2 2020 \$1.3MM<br>vs Q2 2019 \$961.00K   |
| Return on Assets - YTD | 1.18%   | Unbacked Noncurrent Loans | Q2 2020 \$0<br>vs Q2 2019 \$0             |
| Return on Equity - YTD | 15.08%  | Real Estate Owned         | Q2 2020 \$516.00K<br>vs Q2 2019 \$504.00K |
| Annual Interest Income | \$3.1MM |                           |                                           |



**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    |
| 73         | 343    | 7     | 423    |
| 69         | 340    | 7     | 416    |
| 49         | 397    | 7     | 453    |
| 80         | 342    | 9     | 431    |
| 788        | 3,773  | 104   | 4,665  |
| 65.67      | 314.42 | 8.67  | 380.08 |

| 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   |
| 7                   | 18   | 0     | 25    |
| -10                 | 16   | -3    | 3     |
| -28                 | 84   | -8    | 48    |
| 13                  | -17  | -4    | -8    |
| -71                 | -288 | -7    | -366  |
| -6                  | -24  | -1    | -30   |

| 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%   |
| 11%                   | 6%   | 0%    | 6%    |
| -13%                  | 5%   | -30%  | 1%    |
| -36%                  | 27%  | -53%  | 12%   |
| 19%                   | -5%  | -31%  | -2%   |
| -8%                   | -7%  | -6%   | -7%   |
| -8%                   | -7%  | -6%   | -7%   |

PREPARED FOR FENTON FIRE PROTECTION DISTRICT

By:

**EMS | MC**

EMS MANAGEMENT & CONSULTANTS

RESULTS | SERVICE | COMMUNITY

# FENTON FIRE PROTECTION DISTRICT

DECEMBER 2020

## 12 MONTH DATE OF SERVICE ANALYSIS

### Primary Payor Mix

6-12 Month Mature Average

| Primary Payor      | % of Trips |
|--------------------|------------|
| Medicare           | 25%        |
| Medicare Advantage | 22%        |
| Insurance          | 19%        |
| Medicaid           | 5%         |
| Medicaid MCO       | 4%         |
| Patient            | 25%        |
| Facility           | 0%         |
| Other Govt. Payors | 0%         |
| TPL                | 1%         |

### Net Collection Percentages

6-12 Month Mature Average

| Primary Payor      | Coll % |
|--------------------|--------|
| Medicare           | 97%    |
| Medicare Advantage | 93%    |
| Insurance          | 78%    |
| Medicaid           | 96%    |
| Medicaid MCO       | 91%    |
| Patient            | 5%     |
| Facility           | 0%     |
| Other Govt. Payors | 100%   |
| TPL                | 81%    |

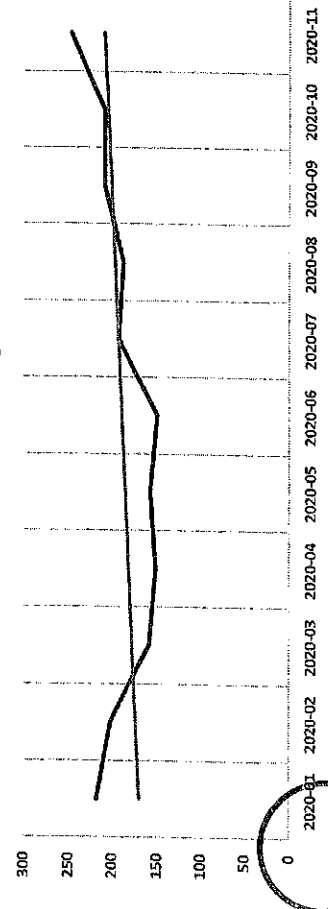
### Cash Per Trip

6-12 Month Mature Average

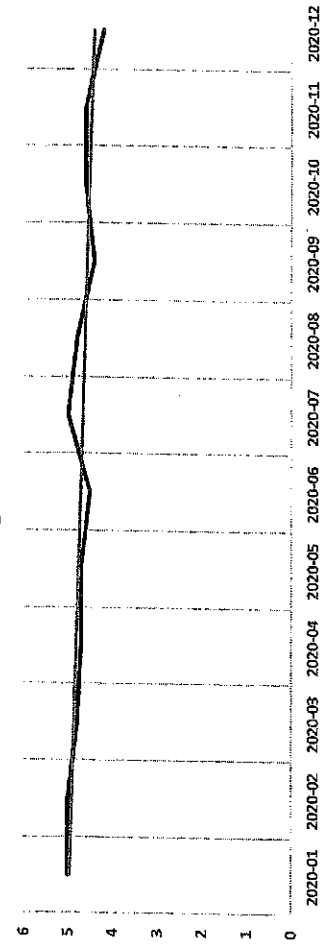
| Primary Payor      | CPT       |
|--------------------|-----------|
| Medicare           | \$ 420.35 |
| Medicare Advantage | \$ 297.41 |
| Insurance          | \$ 443.07 |
| Medicaid           | \$ 408.47 |
| Medicaid MCO       | \$ 394.30 |
| Patient            | \$ 22.73  |
| Facility           | \$ -      |
| Other Govt. Payors | \$ 383.96 |
| TPL                | \$ 486.16 |

| 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 % |
|---------|------------|---------------|-------------|--------------|---------|------------|------------|----------|-------------|----------------|--------------|-----------|------------|
| 2020-01 | 217        | 177,509.00    | 83,258.61   | 94,250.39    | (3.83)  | 63,084.75  | 29,314.47  | -        | 1,855.00    | 818.01         | 434.33       | 290.71    | 66.9%      |
| 2020-02 | 201        | 162,574.00    | 72,305.47   | 90,268.53    | -       | 63,150.58  | 22,621.35  | -        | 4,466.60    | 808.83         | 449.10       | 314.18    | 70.0%      |
| 2020-03 | 158        | 120,603.66    | 48,535.86   | 72,067.80    | -       | 48,841.13  | 17,962.06  | 79.66    | 5,354.27    | 763.31         | 456.13       | 308.62    | 67.7%      |
| 2020-04 | 151        | 118,738.18    | 52,893.32   | 65,844.86    | -       | 43,668.95  | 20,318.93  | 92.17    | 1,949.15    | 786.35         | 436.06       | 288.59    | 66.2%      |
| 2020-05 | 157        | 123,052.40    | 52,257.74   | 70,794.66    | -       | 48,273.08  | 14,454.04  | -        | 8,067.56    | 783.77         | 450.92       | 307.47    | 68.2%      |
| 2020-06 | 149        | 116,831.14    | 51,421.85   | 65,409.29    | -       | 40,352.93  | 17,694.96  | -        | 7,361.40    | 784.10         | 438.99       | 270.83    | 61.7%      |
| 2020-07 | 192        | 156,189.36    | 62,403.47   | 93,785.89    | -       | 62,068.04  | 18,156.49  | 764.86   | 14,326.02   | 813.49         | 488.47       | 319.29    | 65.4%      |
| 2020-08 | 187        | 151,983.36    | 66,262.29   | 85,721.07    | 1.99    | 56,075.67  | 5,760.82   | 273.27   | 24,155.86   | 812.75         | 498.40       | 298.41    | 65.1%      |
| 2020-09 | 208        | 168,220.26    | 65,780.35   | 102,439.91   | -       | 61,126.37  | 1,520.00   | 506.13   | 40,259.67   | 808.75         | 492.50       | 291.44    | 59.2%      |
| 2020-10 | 208        | 168,532.21    | 56,901.94   | 111,630.27   | -       | 52,995.58  | 2,810.00   | -        | 55,824.69   | 810.25         | 536.68       | 254.79    | 47.5%      |
| 2020-11 | 246        | 200,020.00    | 42,046.42   | 157,973.58   | -       | 43,048.05  | 5,547.00   | -        | 109,378.53  | 813.09         | 642.17       | 174.99    | 27.3%      |
| 2020-12 | 189        | 136,755.21    | 5,473.56    | 131,281.65   | -       | 4,044.56   | -          | -        | 127,237.09  | 809.20         | 776.81       | 23.93     | 3.1%       |
| Totals  | 2,243      | 1,801,008.78  | 659,540.88  | 1,141,467.90 | (1.84)  | 586,729.67 | 156,150.12 | 1,715.89 | 400,305.84  | 802.95         | 508.90       | 260.82    | 51.3%      |

### Trip Count Trend - Excluding Current Month



### Average Loaded Miles



26

EMS MC

# FENTON FIRE PROTECTION DISTRICT

DECEMBER 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 % |
| 2020-01  | 56         | 44,972.00     | 21,245.12   | 23,726.88   | 4.17    | 23,313.43  | 409.28     | -       | 0.00        | 803.07         | 423.69       | 416.31    | 98.3%      |
| 2020-02  | 47         | 38,227.00     | 17,589.14   | 20,637.86   | -       | 19,806.39  | 98.57      | -       | 729.90      | 813.34         | 439.10       | 421.48    | 96.0%      |
| 2020-03  | 40         | 31,623.22     | 13,060.49   | 18,562.73   | -       | 16,769.57  | 864.00     | 79.66   | 1,008.82    | 790.58         | 464.07       | 417.25    | 89.9%      |
| 2020-04  | 38         | 30,769.00     | 14,787.38   | 15,981.62   | -       | 15,983.60  | -          | 92.17   | 90.19       | 809.71         | 420.57       | 418.20    | 99.4%      |
| 2020-05  | 45         | 35,134.96     | 15,325.84   | 19,809.12   | -       | 19,441.53  | 192.75     | -       | 174.84      | 780.78         | 440.20       | 432.03    | 98.1%      |
| 2020-06  | 30         | 24,024.74     | 11,392.35   | 12,632.39   | -       | 12,463.64  | 88.79      | -       | 79.96       | 800.82         | 421.08       | 415.45    | 98.7%      |
| 2020-07  | 49         | 40,171.84     | 17,015.20   | 23,156.64   | -       | 21,069.88  | 95.52      | -       | 1,991.24    | 819.83         | 472.58       | 430.00    | 91.0%      |
| 2020-08  | 43         | 34,887.26     | 15,641.92   | 19,245.34   | -       | 18,632.21  | 95.82      | 105.27  | 822.58      | 811.33         | 447.57       | 430.86    | 96.3%      |
| 2020-09  | 60         | 48,276.00     | 21,356.50   | 26,919.50   | -       | 25,089.21  | -          | -       | 1,830.29    | 804.60         | 448.66       | 418.15    | 93.2%      |
| 2020-10  | 53         | 43,144.00     | 18,256.73   | 24,887.27   | -       | 22,549.17  | -          | -       | 2,338.10    | 814.04         | 469.57       | 425.46    | 90.6%      |
| 2020-11  | 85         | 69,745.00     | 23,891.98   | 45,853.02   | -       | 25,483.41  | -          | -       | 20,369.61   | 820.53         | 539.45       | 299.80    | 55.6%      |
| 2020-12  | 47         | 38,389.21     | 2,472.55    | 35,916.66   | -       | 2,399.57   | -          | -       | 33,517.09   | 816.79         | 764.18       | 51.05     | 6.7%       |
| Totals   | 593        | 479,364.23    | 192,035.20  | 287,329.03  | 4.17    | 223,004.61 | 1,844.73   | 277.10  | 62,752.82   | 808.37         | 484.53       | 375.59    | 77.5%      |

| 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 % |
| 2020-01            | 49         | 40,966.00     | 25,418.92   | 15,547.08   | -       | 14,432.08 | 770.00     | -       | 345.00      | 836.04         | 317.29       | 294.53    | 92.8%      |
| 2020-02            | 49         | 39,436.00     | 23,433.42   | 16,002.58   | -       | 15,047.58 | 955.00     | -       | -           | 804.82         | 328.58       | 307.09    | 94.0%      |
| 2020-03            | 34         | 25,679.48     | 15,044.09   | 10,635.39   | -       | 10,635.39 | -          | -       | -           | 755.28         | 312.81       | 312.81    | 100.0%     |
| 2020-04            | 31         | 24,070.22     | 14,527.69   | 9,542.53    | -       | 9,349.52  | -          | -       | 193.01      | 776.46         | 307.82       | 301.50    | 98.0%      |
| 2020-05            | 30         | 22,788.96     | 13,200.51   | 9,588.45    | -       | 7,950.45  | 810.00     | -       | 828.00      | 759.63         | 319.62       | 265.02    | 82.9%      |
| 2020-06            | 37         | 28,982.48     | 16,758.18   | 12,224.30   | -       | 10,989.30 | 1,015.00   | -       | 220.00      | 783.31         | 330.39       | 297.01    | 89.9%      |
| 2020-07            | 36         | 28,811.84     | 17,520.10   | 11,291.74   | -       | 10,731.01 | 340.73     | -       | 220.00      | 800.33         | 313.66       | 298.08    | 95.0%      |
| 2020-08            | 57         | 45,519.05     | 27,644.71   | 17,874.34   | (0.01)  | 17,029.35 | 595.00     | -       | 250.00      | 798.58         | 313.58       | 298.76    | 95.3%      |
| 2020-09            | 59         | 47,401.42     | 26,014.74   | 21,386.68   | -       | 18,360.17 | -          | 37.64   | 3,064.15    | 803.41         | 362.49       | 310.55    | 85.7%      |
| 2020-10            | 60         | 48,312.21     | 26,165.63   | 22,146.58   | -       | 14,555.75 | 300.00     | -       | 7,290.83    | 805.20         | 369.11       | 242.80    | 65.7%      |
| 2020-11            | 67         | 54,840.00     | 12,686.95   | 42,153.05   | -       | 8,245.82  | -          | -       | 33,907.23   | 818.51         | 628.15       | 123.07    | 19.6%      |
| 2020-12            | 52         | 41,234.00     | 3,001.01    | 38,232.99   | -       | 1,644.99  | -          | -       | 36,588.00   | 792.96         | 735.25       | 31.63     | 4.3%       |

| 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 % |
| 2020-01   | 33         | 27,320.00     | 7,080.79    | 20,239.21   | (8.00)  | 15,656.02  | 4,591.19   | -        | (0.00)      | 827.88         | 613.31       | 474.42    | 77.4%      |
| 2020-02   | 36         | 29,435.00     | 4,358.18    | 25,076.82   | -       | 22,556.34  | 1,869.78   | -        | 650.70      | 817.64         | 696.58       | 626.57    | 89.9%      |
| 2020-03   | 30         | 22,193.48     | 5,204.73    | 16,988.75   | -       | 12,288.98  | 1,187.32   | -        | 3,512.45    | 739.78         | 566.29       | 409.63    | 72.3%      |
| 2020-04   | 27         | 20,783.48     | 6,483.20    | 14,300.28   | -       | 12,315.16  | 1,894.17   | -        | 90.95       | 769.76         | 529.64       | 456.12    | 86.1%      |
| 2020-05   | 35         | 28,176.74     | 9,492.82    | 18,683.92   | -       | 13,055.91  | 2,465.29   | -        | 3,162.72    | 805.05         | 533.83       | 373.03    | 69.9%      |
| 2020-06   | 31         | 24,793.48     | 8,205.33    | 16,588.15   | -       | 9,196.50   | 4,608.69   | -        | 2,782.96    | 799.79         | 535.10       | 296.66    | 55.4%      |
| 2020-07   | 47         | 36,595.63     | 9,833.41    | 28,762.22   | -       | 21,660.49  | 2,904.82   | 764.96   | 5,261.57    | 821.18         | 611.96       | 444.59    | 72.7%      |
| 2020-08   | 38         | 31,512.63     | 12,050.00   | 19,462.63   | 2.00    | 16,544.56  | 984.00     | 168.00   | 2,100.07    | 829.28         | 512.17       | 430.96    | 84.1%      |
| 2020-09   | 32         | 26,604.84     | 8,025.73    | 18,579.11   | -       | 11,864.35  | -          | 468.49   | 7,183.25    | 831.40         | 580.60       | 356.12    | 61.3%      |
| 2020-10   | 34         | 27,690.00     | 4,841.81    | 22,848.19   | -       | 8,943.43   | -          | -        | 13,904.76   | 814.41         | 672.01       | 283.04    | 39.1%      |
| 2020-11   | 31         | 25,163.00     | 2,690.87    | 22,492.13   | -       | 6,570.44   | -          | -        | 15,921.69   | 812.35         | 725.55       | 211.95    | 29.2%      |
| 2020-12   | 17         | 13,953.00     | -           | 13,953.00   | -       | -          | -          | -        | 13,953.00   | 820.76         | 820.76       | -         | 0.0%       |
| TOTALS    | 391        | 316,241.28    | 78,266.87   | 237,974.41  | (6.00)  | 150,652.18 | 20,205.26  | 1,401.15 | 68,524.12   | 808.80         | 608.63       | 381.72    | 62.7%      |

## FENTON FIRE PROTECTION DISTRICT

DECEMBER 2020

## 12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

| 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 % |
| 2020-01  | 8          | 6,310.00      | 2,694.33    | 3,615.67    | -       | 2,865.67  | -          | -       | 750.00      | 788.75         | 451.96       | 358.21    | 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  | -          | -       | -           | 768.81         | 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  | 10         | 7,940.00      | 3,677.59    | 4,262.41    | -       | 4,262.41  | -          | -       | -           | 794.00         | 426.24       | 426.24    | 100.0%     |
| 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          | 6,150.00      | 2,981.36    | 3,168.64    | -       | 3,168.64  | -          | -       | -           | 768.75         | 396.08       | 396.08    | 100.0%     |
| 2020-08  | 2          | 1,624.00      | 1,228.71    | 395.29      | -       | 395.29    | -          | -       | -           | 812.00         | 197.65       | 197.65    | 100.0%     |
| 2020-09  | 7          | 5,831.00      | 1,513.40    | 4,317.60    | -       | 1,908.60  | -          | -       | 2,409.00    | 833.00         | 616.80       | 272.86    | 44.2%      |
| 2020-10  | 10         | 8,241.00      | 2,818.23    | 5,422.77    | -       | 3,881.77  | -          | -       | 1,541.00    | 824.10         | 542.28       | 388.18    | 71.5%      |
| 2020-11  | 9          | 7,342.00      | 1,563.31    | 5,778.69    | -       | 1,651.69  | -          | -       | 4,127.00    | 815.78         | 642.08       | 183.52    | 28.6%      |
| 2020-12  | 2          | 1,459.00      | -           | 1,459.00    | -       | -         | -          | -       | 1,459.00    | 729.50         | 729.50       | -         | 0.0%       |
| Totals   | 86         | 68,278.74     | 27,380.19   | 40,898.55   | -       | 30,612.55 | -          | -       | 10,286.00   | 793.94         | 475.56       | 355.96    | 74.8%      |

| 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 % |
| 2020-01      | 11         | 8,890.00      | 4,091.93    | 4,798.07    | -       | 4,038.07  | -          | -       | 760.00      | 808.18         | 436.19       | 367.10    | 84.2%      |
| 2020-02      | 6          | 4,780.00      | 2,088.19    | 2,691.81    | -       | 2,691.81  | -          | -       | -           | 796.67         | 448.64       | 448.64    | 100.0%     |
| 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      | 5          | 3,890.00      | 2,155.03    | 1,734.97    | -       | 1,734.97  | -          | -       | -           | 778.00         | 346.99       | 346.99    | 100.0%     |
| 2020-06      | 9          | 7,310.00      | 3,808.95    | 3,501.05    | -       | 3,501.05  | -          | -       | -           | 812.22         | 389.01       | 389.01    | 100.0%     |
| 2020-07      | 9          | 7,275.21      | 3,858.96    | 3,416.25    | -       | 3,416.25  | -          | -       | -           | 808.36         | 379.58       | 379.58    | 100.0%     |
| 2020-08      | 7          | 5,710.00      | 2,733.74    | 2,976.26    | -       | 2,976.26  | -          | -       | -           | 815.71         | 425.18       | 425.18    | 100.0%     |
| 2020-09      | 8          | 6,566.00      | 2,389.14    | 4,176.86    | -       | 1,768.86  | -          | -       | 2,410.00    | 820.75         | 522.11       | 220.86    | 42.3%      |
| 2020-10      | 7          | 5,575.00      | 2,538.54    | 3,036.46    | -       | 2,322.46  | -          | -       | 714.00      | 796.43         | 433.78       | 331.78    | 76.5%      |
| 2020-11      | 3          | 2,310.00      | 1,213.31    | 1,096.69    | -       | 1,086.69  | -          | -       | -           | 770.00         | 365.56       | 365.56    | 100.0%     |
| 2020-12      | 5          | 4,052.00      | -           | 4,052.00    | -       | -         | -          | -       | 4,052.00    | 810.40         | 810.40       | -         | 0.0%       |
| Totals       | 81         | 64,328.21     | 27,442.94   | 36,885.27   | -       | 28,139.27 | 50.00      | -       | 8,696.00    | 794.18         | 455.37       | 347.40    | 76.3%      |

| 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 % |
| 2020-01 | 60         | 49,051.00     | 22,727.52   | 26,323.48   | -       | 2,779.48 | 23,544.00  | -       | -           | 817.52         | 438.72       | 46.32     | 10.6%      |
| 2020-02 | 56         | 45,346.00     | 22,532.00   | 22,814.00   | -       | -        | 19,898.00  | -       | 3,116.00    | 809.75         | 407.39       | -         | 0.0%       |
| 2020-03 | 35         | 27,165.74     | 9,624.00    | 17,541.74   | -       | 858.00   | 15,850.74  | -       | 833.00      | 776.16         | 501.19       | 24.51     | 4.9%       |
| 2020-04 | 43         | 33,385.48     | 13,186.52   | 20,198.96   | -       | 959.20   | 18,424.76  | -       | 815.00      | 776.41         | 469.74       | 22.31     | 4.7%       |
| 2020-05 | 30         | 23,531.74     | 7,833.74    | 15,698.00   | -       | 810.00   | 10,986.00  | -       | 3,902.00    | 784.39         | 523.27       | 27.00     | 5.2%       |
| 2020-06 | 32         | 24,056.70     | 8,177.52    | 15,879.18   | -       | 411.96   | 11,982.48  | -       | 3,484.74    | 751.77         | 496.22       | 12.87     | 2.6%       |
| 2020-07 | 40         | 32,547.84     | 10,578.21   | 21,969.63   | -       | -        | 15,115.42  | -       | 6,854.21    | 813.70         | 549.24       | -         | 0.0%       |
| 2020-08 | 39         | 31,900.42     | 6,631.21    | 25,269.21   | -       | -        | 4,086.00   | -       | 21,183.21   | 817.96         | 647.93       | -         | 0.0%       |
| 2020-09 | 38         | 30,151.00     | 6,376.00    | 23,775.00   | -       | 809.00   | 1,520.00   | -       | 21,446.00   | 793.45         | 625.66       | 21.29     | 3.4%       |
| 2020-10 | 39         | 31,509.00     | 2,281.00    | 29,228.00   | -       | -        | 2,510.00   | -       | 26,718.00   | 807.92         | 749.44       | -         | 0.0%       |
| 2020-11 | 50         | 38,740.00     | -           | 38,740.00   | -       | -        | 5,547.00   | -       | 34,193.00   | 794.80         | 794.80       | -         | 0.0%       |
| 2020-12 | 43         | 35,194.00     | -           | 35,194.00   | -       | -        | -          | -       | 35,194.00   | 818.47         | 818.47       | -         | 0.0%       |
| Totals  | 505        | 403,578.92    | 109,947.72  | 293,631.20  | -       | 6,627.64 | 129,264.40 | -       | 157,739.16  | 799.17         | 581.45       | 13.12     | 2.3%       |

**FENTON FIRE PROTECTION DISTRICT**

**DECEMBER 2020**

**12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY**

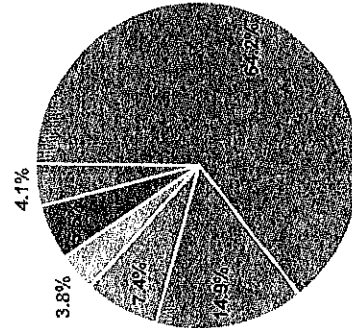
| FACILITY           |            |               |             |             |         |          |            |         |             |                |              |           |            |
|--------------------|------------|---------------|-------------|-------------|---------|----------|------------|---------|-------------|----------------|--------------|-----------|------------|
| 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 % |
| 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%       |
| 2020-09            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-10            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-11            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-12            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| Totals             | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 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 % |
| 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    | 100.0%     |
| 2020-04            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-05            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-06            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-07            | 1          | 809.00        | 362.87      | 446.13      | -       | 447.13   | -          | -       | -           | 809.00         | 446.13       | 447.13    | 100.2%     |
| 2020-08            | -          | -             | -           | -           | -       | -        | -          | -       | (1.00)      | -              | -            | -         | 0.0%       |
| 2020-09            | 2          | 1,543.00      | -           | 1,543.00    | -       | -        | -          | -       | 1,543.00    | 771.50         | 771.50       | -         | 0.0%       |
| 2020-10            | 1          | 833.00        | -           | 833.00      | -       | -        | -          | -       | 833.00      | 833.00         | 833.00       | -         | 0.0%       |
| 2020-11            | 1          | 860.00        | -           | 860.00      | -       | -        | -          | -       | 860.00      | 860.00         | 860.00       | -         | 0.0%       |
| 2020-12            | 2          | 1,622.00      | -           | 1,622.00    | -       | -        | -          | -       | 1,622.00    | 811.00         | 811.00       | -         | 0.0%       |
| Totals             | 9          | 7,487.00      | 1,454.95    | 6,032.05    | -       | 1,175.05 | -          | -       | 4,857.00    | 831.89         | 670.23       | 130.56    | 19.5%      |
| 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 % |
| 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          | 1,590.00      | 572.21      | 1,017.79    | -       | 1,017.79 | -          | -       | -           | 795.00         | 508.90       | 508.90    | 100.0%     |
| 2020-06            | 3          | 2,063.74      | 334.65      | 1,729.09    | -       | 935.35   | -          | -       | 793.74      | 687.91         | 576.36       | 311.78    | 54.1%      |
| 2020-07            | 2          | 1,828.00      | 253.36      | 1,574.64    | -       | 1,574.64 | -          | -       | -           | 914.00         | 787.32       | 787.32    | 100.0%     |
| 2020-08            | 1          | 830.00        | 332.00      | 498.00      | -       | 498.00   | -          | -       | -           | 830.00         | 498.00       | 498.00    | 100.0%     |
| 2020-09            | 2          | 1,847.00      | 104.84      | 1,742.16    | -       | 1,328.18 | -          | -       | 413.98      | 923.50         | 871.08       | 664.09    | 76.2%      |
| 2020-10            | 4          | 3,228.00      | -           | 3,228.00    | -       | 743.00   | -          | -       | 2,485.00    | 807.00         | 807.00       | 185.75    | 23.0%      |
| 2020-11            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| 2020-12            | -          | -             | -           | -           | -       | -        | -          | -       | -           | -              | -            | -         | 0.0%       |
| Totals             | 16         | 12,836.74     | 1,597.06    | 11,239.68   | -       | 7,546.96 | -          | -       | 3,692.72    | 802.30         | 702.48       | 471.69    | 67.1%      |

OUTSTANDING AR AGING BY PAYOR CATEGORY

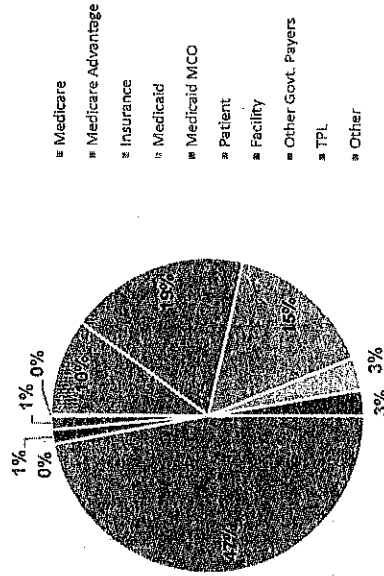
AGING BY AGING DATE & CURRENT PAYOR

| Current Payor      | Current    | 31-60     | 61-90     | 91-120    | 121-180   | Over 180  | Total      |
|--------------------|------------|-----------|-----------|-----------|-----------|-----------|------------|
| Medicare           | 39,645.14  | -         | 838.00    | -         | -         | 913.00    | 41,396.14  |
| Medicare Advantage | 60,187.21  | 10,825.00 | 5,110.94  | -         | -         | 1,634.00  | 77,757.15  |
| Insurance          | 47,536.69  | 7,020.67  | 3,705.44  | 1,568.49  | 1,780.19  | 2,899.21  | 64,510.69  |
| Medicaid           | 10,186.55  | 855.00    | -         | -         | 283.96    | 2,384.00  | 13,709.51  |
| Medicaid MCO       | 6,992.29   | 980.00    | 714.00    | -         | 780.00    | 1,510.00  | 10,986.29  |
| Patient            | 96,326.78  | 37,770.15 | 20,530.67 | 14,646.76 | 20,086.83 | 7,484.89  | 196,846.08 |
| Facility           | -          | -         | -         | -         | -         | -         | -          |
| Other Govt. Payers | 2,721.89   | 3,323.37  | -         | -         | -         | -         | 6,045.26   |
| TPL                | 3,900.98   | 1,624.00  | -         | (206.83)  | -         | 511.74    | 5,829.89   |
| Other              | 852.00     | -         | -         | -         | -         | -         | 852.00     |
| Total              | 268,349.53 | 62,398.19 | 30,899.05 | 16,008.42 | 22,910.98 | 17,336.84 | 417,903.01 |

AR Aging Percent



AR by Payor Category



## ACCOUNTS RECEIVABLE RECONCILIATION REPORT

For Account Period Ending: December 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          | 69,948.79         | 113,670.21          | -               | 63,404.88         | 6,469.59          | (225.00)          | 516,063.64        |
| 2020-02         | 516,063.64        | 149,766.00          | 53,134.61         | 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          | 69,679.39         | 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           | -               | 58,812.74         | 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        |
| 2020-09         | 326,855.41        | 193,820.15          | 62,389.13         | 131,531.02          | (0.01)          | 71,531.70         | 24,722.75         | -                 | 362,131.99        |
| 2020-10         | 362,131.99        | 137,352.21          | 61,364.92         | 75,987.29           | (0.01)          | 58,400.34         | 18,503.25         | (308.62)          | 361,524.32        |
| 2020-11         | 361,524.32        | 133,732.00          | 65,720.04         | 68,011.96           | 2.80            | 55,474.44         | 20,798.86         | (917.44)          | 354,178.42        |
| 2020-12         | 354,178.42        | 252,935.21          | 78,520.39         | 174,414.82          | -               | 81,967.09         | 29,141.14         | (418.00)          | 417,903.01        |
| <b>FY Total</b> | <b>472,042.90</b> | <b>1,846,919.78</b> | <b>834,083.86</b> | <b>1,012,835.92</b> | <b>(409.79)</b> | <b>761,976.05</b> | <b>310,940.69</b> | <b>(5,531.14)</b> | <b>417,903.01</b> |



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

ASSETS

|                               |                 |                      |
|-------------------------------|-----------------|----------------------|
| Current Assets                |                 |                      |
| Simmons Bank-General Account  | \$ 5,465,359.16 |                      |
| Simmons Bank-Flexible Spendin | 4,794.16        |                      |
| Simmons Bank-Health Reimburse | 6,537.25        |                      |
| Petty Cash                    | 185.00          |                      |
| Investment Account            | 8,911,231.84    |                      |
| Taxes Receivable - Current    | 6,568,385.00    |                      |
| Prepaid Expenses              | 350,017.95      |                      |
|                               |                 |                      |
| Total Current Assets          |                 | 21,306,510.36        |
| Property and Equipment        |                 |                      |
|                               |                 |                      |
| Total Property and Equipment  |                 | 0.00                 |
| Other Assets                  |                 |                      |
|                               |                 |                      |
| Total Other Assets            |                 | 0.00                 |
| Total Assets                  | \$              | <u>21,306,510.36</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |              |                      |
|------------------------------------------|--------------|----------------------|
| Current Liabilities                      |              |                      |
| Accrued Salaries Payable                 | \$ 75,428.47 |                      |
| Due to Ambulance                         | 19,932.01    |                      |
| FSA Liability                            | (8,404.89)   |                      |
| IRS Payroll Taxes W/H                    | 5,353.41     |                      |
|                                          |              |                      |
| Total Current Liabilities                |              | 92,309.00            |
| Deferred Inflows of Resources            |              |                      |
| Unavailable Revenue - Def Tax            | 1,980,208.00 |                      |
|                                          |              |                      |
| Total Deferred Inflows of Resources      |              | <u>1,980,208.00</u>  |
| Total Liabilities                        |              | 2,072,517.00         |
| 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           | 2,245,042.02 |                      |
|                                          |              |                      |
| Total Fund Balance                       |              | <u>19,233,993.36</u> |
| Total Liab., Def. Inflows & Fund Balance | \$           | <u>21,306,510.36</u> |

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

|                                        | Current Month   |        | Year to Date     |        |
|----------------------------------------|-----------------|--------|------------------|--------|
| Revenues                               |                 |        |                  |        |
| Tax Revenues                           | \$ 3,687,828.70 | 99.86  | \$ 10,367,695.20 | 97.70  |
| Interest Income                        | 1,019.39        | 0.03   | 86,305.33        | 0.81   |
| Miscellaneous Revenue                  | 0.00            | 0.00   | 1,030.88         | 0.01   |
| Permit Revenue                         | 4,273.00        | 0.12   | 116,884.86       | 1.10   |
| Sale of Fixed Assets                   | 0.00            | 0.00   | 26,950.00        | 0.25   |
| COVID Stimulus Income                  | 0.00            | 0.00   | 13,390.59        | 0.13   |
| Total Revenues                         | 3,693,121.09    | 100.00 | 10,612,256.86    | 100.00 |
| Cost of Sales                          |                 |        |                  |        |
| Total Cost of Sales                    | 0.00            | 0.00   | 0.00             | 0.00   |
| Gross Profit                           | 3,693,121.09    | 100.00 | 10,612,256.86    | 100.00 |
| Expenditures                           |                 |        |                  |        |
| Salaries                               | 433,090.01      | 11.73  | 4,752,827.98     | 44.79  |
| Salaries OT                            | 3,059.29        | 0.08   | 141,671.70       | 1.33   |
| Depreciated Assets                     | 0.00            | 0.00   | 280,650.36       | 2.64   |
| Payroll Taxes                          | 32,723.40       | 0.89   | 369,025.28       | 3.48   |
| Office Supplies                        | 722.09          | 0.02   | 10,998.68        | 0.10   |
| IT Expenses                            | 2,536.74        | 0.07   | 53,456.35        | 0.50   |
| Gas & Oil-Fuel                         | 3,035.86        | 0.08   | 25,515.63        | 0.24   |
| Bank Charges                           | 4.00            | 0.00   | 34.00            | 0.00   |
| Equipment Purchases                    | 17,077.03       | 0.46   | 69,954.57        | 0.66   |
| Dues & Subscriptions                   | 0.00            | 0.00   | 10,150.80        | 0.10   |
| Insurance - General                    | 52.50           | 0.00   | 343,813.21       | 3.24   |
| Insurance - Employee                   | (18,956.68)     | (0.51) | 1,163,235.26     | 10.96  |
| Professional Fees                      | 5,992.63        | 0.16   | 85,919.04        | 0.81   |
| Building Maintenance                   | 3,835.14        | 0.10   | 44,432.58        | 0.42   |
| Equipment Maintenance                  | 1,913.10        | 0.05   | 17,723.30        | 0.17   |
| Vehicle Maintenance                    | 14,578.90       | 0.39   | 100,544.58       | 0.95   |
| Workers Comp Claims                    | 0.00            | 0.00   | 1,367.64         | 0.01   |
| Doctors Fees                           | 16,392.25       | 0.44   | 17,435.25        | 0.16   |
| Misc. Expenses                         | 619.81          | 0.02   | 4,177.30         | 0.04   |
| Training & Education                   | 401.86          | 0.01   | 18,748.45        | 0.18   |
| Uniforms                               | 244.82          | 0.01   | 56,735.87        | 0.53   |
| Supplies-Cleaning & Maint.             | 0.00            | 0.00   | 14,980.97        | 0.14   |
| Utilities                              | 3,309.61        | 0.09   | 33,816.04        | 0.32   |
| Overhead Transfer                      | 0.00            | 0.00   | 750,000.00       | 7.07   |
| Total Expenditures                     | 520,632.36      | 14.10  | 8,367,214.84     | 78.84  |
| Excess Revenue over (under) Expenditur | \$ 3,172,488.73 | 85.90  | \$ 2,245,042.02  | 21.16  |

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

|                                | Current Month   |        | Year to Date     |        |
|--------------------------------|-----------------|--------|------------------|--------|
| Revenues                       |                 |        |                  |        |
| Tax Collection - Current       | \$ 3,687,828.70 | 99.86  | \$ 10,367,695.20 | 97.70  |
| Interest Income                | 0.00            | 0.00   | 24.60            | 0.00   |
| Investment Interest            | 0.00            | 0.00   | 16,047.33        | 0.15   |
| SB Health Reimburse Interest   | 0.34            | 0.00   | 5.59             | 0.00   |
| SB-Flexible Spending Interest  | 0.00            | 0.00   | 44.60            | 0.00   |
| SB-General Interest            | 1,019.05        | 0.03   | 70,183.21        | 0.66   |
| Misc Income                    | 0.00            | 0.00   | 555.88           | 0.01   |
| Fire Reports                   | 0.00            | 0.00   | 475.00           | 0.00   |
| Permit Revenue                 | 4,273.00        | 0.12   | 69,317.86        | 0.65   |
| Building Permits               | 0.00            | 0.00   | 46,567.00        | 0.44   |
| Re-Occupancy Fees              | 0.00            | 0.00   | 1,000.00         | 0.01   |
| Sale of Fixed Assets           | 0.00            | 0.00   | 26,950.00        | 0.25   |
| COVID Stimulus Income          | 0.00            | 0.00   | 13,390.59        | 0.13   |
| Total Revenues                 | 3,693,121.09    | 100.00 | 10,612,256.86    | 100.00 |
| Cost of Sales                  |                 |        |                  |        |
| Total Cost of Sales            | 0.00            | 0.00   | 0.00             | 0.00   |
| Gross Profit                   | 3,693,121.09    | 100.00 | 10,612,256.86    | 100.00 |
| Expenditures                   |                 |        |                  |        |
| Salaries-Firefighters          | 350,036.49      | 9.48   | 3,829,440.75     | 36.09  |
| Salaries-Fire Chief            | 9,301.02        | 0.25   | 95,576.59        | 0.90   |
| Salaries-Deputy Chiefs         | 46,388.77       | 1.26   | 506,986.19       | 4.78   |
| Salaries-Admin Assistants      | 8,095.65        | 0.22   | 83,051.43        | 0.78   |
| Salaries-Office Manager        | 5,112.42        | 0.14   | 52,303.97        | 0.49   |
| Salaries-Fire Marshall         | 13,868.16       | 0.38   | 155,238.46       | 1.46   |
| Director's Fee                 | 0.00            | 0.00   | 12,040.00        | 0.11   |
| Salaries-Inspectors            | 287.50          | 0.01   | 4,800.00         | 0.05   |
| COVID Wages                    | 0.00            | 0.00   | 13,390.59        | 0.13   |
| Payroll Overtime-FF            | 2,492.67        | 0.07   | 111,382.45       | 1.05   |
| Payroll Overtime-Deputy Chiefs | 566.62          | 0.02   | 30,289.25        | 0.29   |
| Banner Fire Equipment          | 0.00            | 0.00   | 5,449.00         | 0.05   |
| Donatini Inc.                  | 0.00            | 0.00   | 6,499.99         | 0.06   |
| Holmatro                       | 0.00            | 0.00   | 37,420.37        | 0.35   |
| American Response Vehicles     | 0.00            | 0.00   | 231,281.00       | 2.18   |
| FICA/ Medicare                 | 32,723.40       | 0.89   | 369,025.28       | 3.48   |
| Marco                          | 161.74          | 0.00   | 563.95           | 0.01   |
| Office Source                  | 173.60          | 0.00   | 2,411.91         | 0.02   |
| Commerce Bank-VISA             | 0.00            | 0.00   | 3,416.93         | 0.03   |
| MO Lawyers Media               | 14.62           | 0.00   | 236.75           | 0.00   |
| Safeguard                      | 0.00            | 0.00   | 428.80           | 0.00   |
| ADP Screening Services         | 15.91           | 0.00   | 794.71           | 0.01   |
| Rejis Commission               | 30.45           | 0.00   | 217.35           | 0.00   |
| Copy Source                    | 33.25           | 0.00   | 57.05            | 0.00   |
| Wal-Mart                       | 0.00            | 0.00   | 19.54            | 0.00   |
| UPS                            | 0.00            | 0.00   | 36.62            | 0.00   |
| Summer One                     | 28.57           | 0.00   | 2,244.50         | 0.02   |
| The Emblem Authority           | 0.00            | 0.00   | 165.90           | 0.00   |
| Martiz Convention              | 0.00            | 0.00   | 2,348.77         | 0.02   |
| Jody Franey                    | 0.00            | 0.00   | 140.00           | 0.00   |
| Julia Cain                     | 0.00            | 0.00   | 70.00            | 0.00   |
| VISA                           | 263.95          | 0.01   | 263.95           | 0.00   |
| Office Supplies Reimbursements | 0.00            | 0.00   | 63.00            | 0.00   |
| Audit Adj - Year End           | 0.00            | 0.00   | (2,481.05)       | (0.02) |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | Current Month |        | Year to Date |        |
|--------------------------------|---------------|--------|--------------|--------|
| Image Trend                    | 0.00          | 0.00   | 30,220.60    | 0.28   |
| First Watch                    | 575.50        | 0.02   | 6,906.00     | 0.07   |
| Miken Technologies             | 2,410.36      | 0.07   | 3,850.36     | 0.04   |
| Sikich                         | 0.00          | 0.00   | 1,215.00     | 0.01   |
| Commerce Bank-VISA             | 0.00          | 0.00   | 2.90         | 0.00   |
| ESRI                           | 0.00          | 0.00   | 1,212.55     | 0.01   |
| Kno2                           | (480.00)      | (0.01) | 0.22         | 0.00   |
| ESO Solutions                  | 0.00          | 0.00   | 950.00       | 0.01   |
| Target Solutions               | 0.00          | 0.00   | 8,067.84     | 0.08   |
| BRDA Electric                  | 0.00          | 0.00   | 305.00       | 0.00   |
| Scantron                       | 0.00          | 0.00   | 695.00       | 0.01   |
| VISA                           | 30.88         | 0.00   | 30.88        | 0.00   |
| Sieveking                      | 3,035.86      | 0.08   | 27,131.08    | 0.26   |
| Commerce Bank-VISA             | 0.00          | 0.00   | 127.66       | 0.00   |
| MO River Auto Parts            | 0.00          | 0.00   | 251.87       | 0.00   |
| Sentinel                       | 0.00          | 0.00   | 149.91       | 0.00   |
| Audit Adj - Year End           | 0.00          | 0.00   | (2,144.89)   | (0.02) |
| Simmons Bank Fees              | 4.00          | 0.00   | 34.00        | 0.00   |
| Sentinel Emergency Solutions   | 4,835.93      | 0.13   | 10,349.54    | 0.10   |
| Commerce Bank-VISA             | 0.00          | 0.00   | 1,568.33     | 0.01   |
| K&K Supply                     | 0.00          | 0.00   | 1,440.27     | 0.01   |
| Knox                           | 0.00          | 0.00   | 9,513.00     | 0.09   |
| Simulaids                      | 0.00          | 0.00   | 840.33       | 0.01   |
| Mirion Technologies            | 0.00          | 0.00   | 1,875.00     | 0.02   |
| EA Medical                     | 0.00          | 0.00   | 10,035.00    | 0.09   |
| Rock-N-Rescue                  | 0.00          | 0.00   | 5,515.13     | 0.05   |
| Pro Fusion Fab                 | 0.00          | 0.00   | 1,475.00     | 0.01   |
| Vinyl Images                   | 0.00          | 0.00   | 3,431.85     | 0.03   |
| B&B Distributors               | 0.00          | 0.00   | 2,211.00     | 0.02   |
| Mueller Industries             | 0.00          | 0.00   | 2,000.00     | 0.02   |
| Krispy Kreme                   | 0.00          | 0.00   | 2,000.00     | 0.02   |
| Crest Industries               | 0.00          | 0.00   | 25.07        | 0.00   |
| Sumner One                     | 0.00          | 0.00   | 350.00       | 0.00   |
| Banner Fire                    | 10,050.00     | 0.27   | 15,608.00    | 0.15   |
| Rope N Rescue                  | 0.00          | 0.00   | 239.10       | 0.00   |
| GME Supply                     | 2,191.10      | 0.06   | 2,191.10     | 0.02   |
| Audit Adj - Year End           | 0.00          | 0.00   | (713.15)     | (0.01) |
| GSLAFCA                        | 0.00          | 0.00   | 3,115.00     | 0.03   |
| 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     | 0.01   |
| STL County Special Ops         | 0.00          | 0.00   | 700.00       | 0.01   |
| Fenton Area Chamber of Commere | 0.00          | 0.00   | 350.00       | 0.00   |
| MABOI                          | 0.00          | 0.00   | 35.00        | 0.00   |
| Across the Street Productions  | 0.00          | 0.00   | 1,750.00     | 0.02   |
| Guns & Hoses                   | 0.00          | 0.00   | 700.00       | 0.01   |
| 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   | 49,866.27    | 0.47   |
| Lakenan                        | 52.50         | 0.00   | 315.00       | 0.00   |
| MO Employers Mutual            | 0.00          | 0.00   | 254,474.52   | 2.40   |
| Standard Insurance             | 0.00          | 0.00   | 35,244.35    | 0.33   |
| The Cincinnati Ins Co          | 0.00          | 0.00   | 52.50        | 0.00   |
| Travelers                      | 0.00          | 0.00   | 4,039.34     | 0.04   |
| Insurance Reimbursements       | 0.00          | 0.00   | (178.77)     | 0.00   |
| Delta Dental                   | 0.00          | 0.00   | 72,936.56    | 0.69   |
| United Healthcare              | 0.00          | 0.00   | 1,263,857.11 | 11.91  |

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

|                                | Current Month |        | Year to Date |        |
|--------------------------------|---------------|--------|--------------|--------|
| Eyemed                         | 387.82        | 0.01   | 4,423.88     | 0.04   |
| Quality Benefits               | 1,658.55      | 0.04   | 22,622.91    | 0.21   |
| By Cobra                       | 0.00          | 0.00   | 525.00       | 0.00   |
| J W Terrill                    | 0.00          | 0.00   | 3,773.59     | 0.04   |
| PAS                            | 0.00          | 0.00   | 2,797.12     | 0.03   |
| Insurance Reimbursements       | (21,003.05)   | (0.57) | (216,684.45) | (2.04) |
| US Treasury (PCORI)            | 0.00          | 0.00   | 451.61       | 0.00   |
| Gold's Gym                     | 0.00          | 0.00   | 808.20       | 0.01   |
| Marsh & McLennan               | 0.00          | 0.00   | 7,723.73     | 0.07   |
| Rognan & Associates            | 1,400.00      | 0.04   | 16,800.00    | 0.16   |
| Spector, Wolfe, McLaughlin     | 485.10        | 0.01   | 21,602.91    | 0.20   |
| Darla Sansoucie                | 140.00        | 0.00   | 980.00       | 0.01   |
| Paylocity                      | 467.53        | 0.01   | 6,111.72     | 0.06   |
| Lockton                        | 3,500.00      | 0.09   | 14,000.00    | 0.13   |
| Aon Consulting                 | 0.00          | 0.00   | 13,104.11    | 0.12   |
| Pick, Eggemeyer & Williamson   | 0.00          | 0.00   | 6,230.00     | 0.06   |
| Commerce Bank-VISA             | 0.00          | 0.00   | 76.30        | 0.00   |
| Speartip                       | 0.00          | 0.00   | 10,500.00    | 0.10   |
| Professional Fees Reimbursemen | 0.00          | 0.00   | (76.30)      | 0.00   |
| Audit Adj - Year End           | 0.00          | 0.00   | (3,409.70)   | (0.03) |
| Blue Chip Exterminating        | 165.20        | 0.00   | 1,696.45     | 0.02   |
| Buildingstars                  | 160.30        | 0.00   | 1,923.60     | 0.02   |
| B&B Distributors               | 0.00          | 0.00   | 1,524.52     | 0.01   |
| Commerce Bank-VISA             | 175.01        | 0.00   | 362.02       | 0.00   |
| Ramair Inc.                    | 0.00          | 0.00   | 834.32       | 0.01   |
| Lawn Systems                   | 454.48        | 0.01   | 928.21       | 0.01   |
| Scott Lee Heating              | 266.70        | 0.01   | 6,240.67     | 0.06   |
| Fenton Feed Mill               | 0.00          | 0.00   | 81.90        | 0.00   |
| STL Automatic Door             | 863.10        | 0.02   | 9,034.90     | 0.09   |
| STL Automatic Sprinkler        | 0.00          | 0.00   | 389.20       | 0.00   |
| Merlo Plumbing                 | 187.60        | 0.01   | 1,319.53     | 0.01   |
| Sam's Club                     | 0.00          | 0.00   | 791.07       | 0.01   |
| Lowe's                         | 0.00          | 0.00   | 631.75       | 0.01   |
| Midwest Alarms                 | 0.00          | 0.00   | 2,038.75     | 0.02   |
| Daniel's Lawn Care             | 199.50        | 0.01   | 7,010.50     | 0.07   |
| Slyman Bros                    | 0.00          | 0.00   | 412.99       | 0.00   |
| Go Green Solar Lighting        | 0.00          | 0.00   | 5,932.02     | 0.06   |
| K&K Supply                     | 0.00          | 0.00   | 144.53       | 0.00   |
| Walls Construction Inc         | 0.00          | 0.00   | 1,991.50     | 0.02   |
| Burnes-Citadel Security Co.    | 1,363.25      | 0.04   | 2,726.50     | 0.03   |
| Building Maint Reimbursements  | 0.00          | 0.00   | (49.00)      | 0.00   |
| Audit Adj - Year End           | 0.00          | 0.00   | (1,533.35)   | (0.01) |
| Sentinel Emergency Solutions   | 1,393.38      | 0.04   | 11,952.71    | 0.11   |
| Grainger                       | 0.00          | 0.00   | 109.72       | 0.00   |
| K&K Supply                     | 5.60          | 0.00   | 217.00       | 0.00   |
| Commerce Bank-VISA             | 0.00          | 0.00   | 384.73       | 0.00   |
| Banner Fire Equipment          | 0.00          | 0.00   | 210.80       | 0.00   |
| Crest Industries               | 0.00          | 0.00   | 212.71       | 0.00   |
| Lowe's                         | 135.82        | 0.00   | 293.65       | 0.00   |
| Metro Electric Supply          | 0.00          | 0.00   | 193.20       | 0.00   |
| Sam's Club                     | 0.00          | 0.00   | 75.15        | 0.00   |
| Rock-N-Rescue                  | 0.00          | 0.00   | 103.40       | 0.00   |
| MO River Auto Parts            | 46.88         | 0.00   | 174.56       | 0.00   |
| Mueller Industries             | 0.00          | 0.00   | 50.00        | 0.00   |
| Vinyl Images                   | 0.00          | 0.00   | 947.59       | 0.01   |
| Abednego Fire Protection       | 0.00          | 0.00   | 2,188.75     | 0.02   |
| VISA                           | 272.05        | 0.01   | 638.31       | 0.01   |
| MacQueen Emergency             | 59.37         | 0.00   | 59.37        | 0.00   |
| Audit Adj - Year End           | 0.00          | 0.00   | (88.35)      | 0.00   |

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

|                                | Current Month |      | Year to Date |        |
|--------------------------------|---------------|------|--------------|--------|
| Sentinel Emergency Solutions   | 3,470.99      | 0.09 | 24,560.17    | 0.23   |
| CIT Trucks                     | 7,644.60      | 0.21 | 47,105.26    | 0.44   |
| Fabick                         | 0.00          | 0.00 | 5.42         | 0.00   |
| Commerce Bank-VISA             | 115.46        | 0.00 | 2,386.39     | 0.02   |
| Don's Automotive               | 0.00          | 0.00 | 447.71       | 0.00   |
| Purcell Tire Company           | 0.00          | 0.00 | 8,015.74     | 0.08   |
| American Test Center           | 2,493.00      | 0.07 | 3,068.00     | 0.03   |
| Wal-Mart                       | 0.00          | 0.00 | 34.92        | 0.00   |
| MO River Auto Parts            | 109.89        | 0.00 | 795.36       | 0.01   |
| Leo M Ellebracht               | 0.00          | 0.00 | 16,003.09    | 0.15   |
| Mueller Industries             | 0.00          | 0.00 | 325.00       | 0.00   |
| Sam's Club                     | 0.00          | 0.00 | 31.13        | 0.00   |
| Miner's Towing                 | 0.00          | 0.00 | 851.00       | 0.01   |
| Weis Fire & Safety             | 0.00          | 0.00 | 136.82       | 0.00   |
| Tom Meyer                      | 0.00          | 0.00 | 34.95        | 0.00   |
| Advance Auto Parts             | 119.96        | 0.00 | 119.96       | 0.00   |
| MacQueen Emergency             | 625.00        | 0.02 | 625.00       | 0.01   |
| Vehicle Reimbursements         | 0.00          | 0.00 | (808.60)     | (0.01) |
| Audit Adj - Year-end           | 0.00          | 0.00 | (3,192.74)   | (0.03) |
| SSM Health                     | 0.00          | 0.00 | 930.51       | 0.01   |
| Mercy Corp Health              | 0.00          | 0.00 | 437.13       | 0.00   |
| SSM Health                     | 7,210.00      | 0.20 | 8,043.00     | 0.08   |
| Athletico LTD                  | 0.00          | 0.00 | 210.00       | 0.00   |
| Cleveland Heartlab             | 9,182.25      | 0.25 | 9,182.25     | 0.09   |
| Commerce Bank-VISA             | 0.00          | 0.00 | 3,255.62     | 0.03   |
| Petty Cash                     | 0.00          | 0.00 | 37.14        | 0.00   |
| Sam's                          | 0.00          | 0.00 | 205.22       | 0.00   |
| Lowes                          | 0.00          | 0.00 | 221.94       | 0.00   |
| Missouri Fire Service Funeral  | 0.00          | 0.00 | 56.00        | 0.00   |
| VISA                           | 619.81        | 0.02 | 619.81       | 0.01   |
| Audit Adj - Year End           | 0.00          | 0.00 | (218.43)     | 0.00   |
| Pattonville FPD                | 0.00          | 0.00 | 202.50       | 0.00   |
| Tri-County Training Consortium | 0.00          | 0.00 | 4,961.25     | 0.05   |
| Jefferson Cty Fire Investigato | 0.00          | 0.00 | 125.00       | 0.00   |
| Commerce Bank-VISA             | 0.00          | 0.00 | 10,247.51    | 0.10   |
| Sikich                         | 0.00          | 0.00 | 590.38       | 0.01   |
| Gina Anderson                  | 236.88        | 0.01 | 327.55       | 0.00   |
| Wal-Mart                       | 0.00          | 0.00 | 36.93        | 0.00   |
| John Medlock                   | 0.00          | 0.00 | 25.50        | 0.00   |
| JeffCo Emergency Services      | 0.00          | 0.00 | 280.00       | 0.00   |
| West County EMS & Fire         | 0.00          | 0.00 | 450.00       | 0.00   |
| FDIC                           | 0.00          | 0.00 | 4,234.00     | 0.04   |
| Florissant Valley FPD          | 0.00          | 0.00 | 100.00       | 0.00   |
| Tony Schrempf                  | 0.00          | 0.00 | 77.16        | 0.00   |
| Sentinel                       | 0.00          | 0.00 | 2,250.96     | 0.02   |
| VISA                           | 164.98        | 0.00 | 164.98       | 0.00   |
| ICC                            | 0.00          | 0.00 | 397.00       | 0.00   |
| Tim Geiss                      | 0.00          | 0.00 | 2,786.00     | 0.03   |
| Training Reimbursements        | 0.00          | 0.00 | (7,301.47)   | (0.07) |
| Audit Adj - Year End           | 0.00          | 0.00 | (1,206.80)   | (0.01) |
| Leon Uniform Company           | 244.82        | 0.01 | 8,734.83     | 0.08   |
| Sentinel Emergency Solutions   | 0.00          | 0.00 | 3,932.43     | 0.04   |
| Leo Ellebrecht                 | 0.00          | 0.00 | 6,229.97     | 0.06   |
| Weber Fire & Safety            | 0.00          | 0.00 | 472.15       | 0.00   |
| Commerce Bank-VISA             | 0.00          | 0.00 | 312.47       | 0.00   |
| Uniforms - Payroll             | 0.00          | 0.00 | 36,142.25    | 0.34   |
| K&K Supply                     | 0.00          | 0.00 | 969.62       | 0.01   |
| John Zelch                     | 0.00          | 0.00 | 71.63        | 0.00   |
| Feld Fire                      | 0.00          | 0.00 | 48.58        | 0.00   |

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

|                                        | Current Month   |       | Year to Date    |        |
|----------------------------------------|-----------------|-------|-----------------|--------|
| Uniform Reimbursements                 | 0.00            | 0.00  | (629.66)        | (0.01) |
| Audit Adj - Year End                   | 0.00            | 0.00  | (136.40)        | 0.00   |
| Employee Uniform Reimbursement         | 0.00            | 0.00  | 588.00          | 0.01   |
| Grainger                               | 0.00            | 0.00  | 758.73          | 0.01   |
| Lowes                                  | 0.00            | 0.00  | 1,091.69        | 0.01   |
| Sam's Club                             | 0.00            | 0.00  | 5,802.12        | 0.05   |
| Commerce Bank-VISA                     | 0.00            | 0.00  | 552.55          | 0.01   |
| Batteries Plus Bulbs                   | 0.00            | 0.00  | 440.35          | 0.00   |
| Cratex Packaging                       | 0.00            | 0.00  | 1,055.43        | 0.01   |
| Wal-Mart                               | 0.00            | 0.00  | 167.47          | 0.00   |
| The Flag Loft                          | 0.00            | 0.00  | 145.18          | 0.00   |
| K&K Supply                             | 0.00            | 0.00  | 210.53          | 0.00   |
| Verlo Mattress                         | 0.00            | 0.00  | 4,882.50        | 0.05   |
| Audit Adj - Year End                   | 0.00            | 0.00  | (125.58)        | 0.00   |
| Missouri-American Water                | 291.74          | 0.01  | 2,719.64        | 0.03   |
| Laclede Gas Company                    | 466.55          | 0.01  | 5,680.01        | 0.05   |
| AmerenUE                               | 1,824.03        | 0.05  | 19,364.74       | 0.18   |
| MSD                                    | 469.04          | 0.01  | 2,972.27        | 0.03   |
| Aspen Waste Systems                    | 258.25          | 0.01  | 3,079.38        | 0.03   |
| Overhead Transfer                      | 0.00            | 0.00  | 750,000.00      | 7.07   |
| Total Expenditures                     | 520,632.36      | 14.10 | 8,367,214.84    | 78.84  |
| Excess Revenue over (under) Expenditur | \$ 3,172,488.73 | 85.90 | \$ 2,245,042.02 | 21.16  |

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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Revenues                           | \$ 3,687,828.70            | \$ 4,135,265.21            | \$ 10,367,695.20          | \$ 10,591,623.33          |
| Interest Income                        | 1,019.39                   | 24,664.53                  | 86,305.33                 | 234,841.19                |
| Miscellaneous Revenue                  | 0.00                       | 175.00                     | 1,030.88                  | 1,806.61                  |
| Permit Revenue                         | 4,273.00                   | 18,128.00                  | 116,884.86                | 274,673.00                |
| Rental Income                          | 0.00                       | 0.00                       | 0.00                      | 5,825.00                  |
| Sale of Fixed Assets                   | 0.00                       | 5,725.00                   | 26,950.00                 | 10,467.05                 |
| COVID Stimulus Income                  | 0.00                       | 0.00                       | 13,390.59                 | 0.00                      |
| Total Revenues                         | <u>3,693,121.09</u>        | <u>4,183,957.74</u>        | <u>10,612,256.86</u>      | <u>11,119,236.18</u>      |
| Cost of Sales                          |                            |                            |                           |                           |
| Total Cost of Sales                    | <u>0.00</u>                | <u>0.00</u>                | <u>0.00</u>               | <u>0.00</u>               |
| Gross Profit                           | <u>3,693,121.09</u>        | <u>4,183,957.74</u>        | <u>10,612,256.86</u>      | <u>11,119,236.18</u>      |
| Expenditures                           |                            |                            |                           |                           |
| Salaries                               | 433,090.01                 | 419,845.56                 | 4,752,827.98              | 4,597,668.18              |
| Salaries OT                            | 3,059.29                   | 15,031.69                  | 141,671.70                | 149,698.66                |
| Election Expenses                      | 0.00                       | 0.00                       | 0.00                      | 2.84                      |
| Depreciated Assets                     | 0.00                       | 6,200.00                   | 280,650.36                | 6,200.00                  |
| Payroll Taxes                          | 32,723.40                  | 32,445.44                  | 369,025.28                | 357,317.55                |
| Office Supplies                        | 722.09                     | 3,248.67                   | 10,998.68                 | 12,726.99                 |
| IT Expenses                            | 2,536.74                   | 655.50                     | 53,456.35                 | 48,640.28                 |
| Gas & Oil-Fuel                         | 3,035.86                   | 5,508.83                   | 25,515.63                 | 40,850.10                 |
| Bank Charges                           | 4.00                       | 3.00                       | 34.00                     | (33.03)                   |
| Equipment Purchases                    | 17,077.03                  | 3,309.15                   | 69,954.57                 | 9,148.73                  |
| Dues & Subscriptions                   | 0.00                       | 0.00                       | 10,150.80                 | 9,186.47                  |
| Insurance - General                    | 52.50                      | 0.00                       | 343,813.21                | 278,578.88                |
| Insurance - Employee                   | (18,956.68)                | (12,384.75)                | 1,163,235.26              | 1,152,033.60              |
| Professional Fees                      | 5,992.63                   | 10,151.14                  | 85,919.04                 | 77,526.31                 |
| Building Maintenance                   | 3,835.14                   | 2,611.19                   | 44,432.58                 | 22,741.11                 |
| Equipment Maintenance                  | 1,913.10                   | 3,247.91                   | 17,723.30                 | 26,295.46                 |
| Vehicle Maintenance                    | 14,578.90                  | 13,646.94                  | 100,544.58                | 126,734.54                |
| 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                           | 16,392.25                  | 10,874.50                  | 17,435.25                 | 18,476.31                 |
| Misc. Expenses                         | 619.81                     | 882.45                     | 4,177.30                  | 5,644.08                  |
| Training & Education                   | 401.86                     | 2,398.53                   | 18,748.45                 | 37,388.70                 |
| Uniforms                               | 244.82                     | 5,242.26                   | 56,735.87                 | 76,648.78                 |
| Supplies-Cleaning & Maint.             | 0.00                       | 535.79                     | 14,980.97                 | 10,804.36                 |
| Utilities                              | 3,309.61                   | 2,510.89                   | 33,816.04                 | 34,575.30                 |
| Overhead Transfer                      | 0.00                       | 0.00                       | 750,000.00                | 500,000.00                |
| Total Expenditures                     | <u>520,632.36</u>          | <u>525,964.69</u>          | <u>8,367,214.84</u>       | <u>7,843,883.84</u>       |
| Excess Revenue over (under) Expenditur | \$ <u>3,172,488.73</u>     | \$ <u>3,657,993.05</u>     | \$ <u>2,245,042.02</u>    | \$ <u>3,275,352.34</u>    |



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

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                |                            |                            |                           |                           |
| Tax Collection - Current       | \$ 3,687,828.70            | \$ 4,135,265.21            | \$ 10,367,695.20          | \$ 10,591,623.33          |
| Interest Income                | 0.00                       | 0.00                       | 24.60                     | 0.00                      |
| Investment Interest            | 0.00                       | 11,907.15                  | 16,047.33                 | 42,028.82                 |
| Property Rental Interest       | 0.00                       | 0.00                       | 0.00                      | 175.48                    |
| SB Health Reimburse Interest   | 0.34                       | 0.99                       | 5.59                      | 6.88                      |
| SB-Flexible Spending Interest  | 0.00                       | 8.30                       | 44.60                     | 156.48                    |
| SB-General Interest            | 1,019.05                   | 12,748.09                  | 70,183.21                 | 192,473.53                |
| Misc Income                    | 0.00                       | 175.00                     | 555.88                    | 1,681.61                  |
| Fire Reports                   | 0.00                       | 0.00                       | 475.00                    | 125.00                    |
| Permit Revenue                 | 4,273.00                   | 0.00                       | 69,317.86                 | 213,764.00                |
| Building Permits               | 0.00                       | 17,563.00                  | 46,567.00                 | 58,094.00                 |
| Re-Occupancy Fees              | 0.00                       | 565.00                     | 1,000.00                  | 2,815.00                  |
| Upper End Property             | 0.00                       | 0.00                       | 0.00                      | 5,825.00                  |
| Sale of Fixed Assets           | 0.00                       | 5,725.00                   | 26,950.00                 | 10,467.05                 |
| COVID Stimulus Income          | 0.00                       | 0.00                       | 13,390.59                 | 0.00                      |
| <b>Total Revenues</b>          | <b>3,693,121.09</b>        | <b>4,183,957.74</b>        | <b>10,612,256.86</b>      | <b>11,119,236.18</b>      |
| <b>Cost of Sales</b>           |                            |                            |                           |                           |
| <b>Total Cost of Sales</b>     | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>               | <b>0.00</b>               |
| <b>Gross Profit</b>            | <b>3,693,121.09</b>        | <b>4,183,957.74</b>        | <b>10,612,256.86</b>      | <b>11,119,236.18</b>      |
| <b>Expenditures</b>            |                            |                            |                           |                           |
| Salaries-Firefighters          | 350,036.49                 | 322,430.34                 | 3,829,440.75              | 3,709,854.27              |
| Salaries-Fire Chief            | 9,301.02                   | 9,030.00                   | 95,576.59                 | 92,803.91                 |
| Salaries-Deputy Chiefs         | 46,388.77                  | 47,655.21                  | 506,986.19                | 481,872.84                |
| Salaries-Admin Assistants      | 8,095.65                   | 7,084.17                   | 83,051.43                 | 72,452.97                 |
| Salaries-Office Manager        | 5,112.42                   | 4,963.14                   | 52,303.97                 | 50,703.24                 |
| Salaries-Fire Marshall         | 13,868.16                  | 12,211.30                  | 155,238.46                | 142,208.30                |
| Director's Fee                 | 0.00                       | 0.00                       | 12,040.00                 | 13,020.00                 |
| Salaries-Inspectors            | 287.50                     | 1,112.50                   | 4,800.00                  | 19,393.75                 |
| COVID Wages                    | 0.00                       | 0.00                       | 13,390.59                 | 0.00                      |
| Audit Adj - Year End           | 0.00                       | 15,358.90                  | 0.00                      | 15,358.90                 |
| Payroll Overtime-FF            | 2,492.67                   | 14,562.89                  | 111,382.45                | 142,750.97                |
| Payroll Overtime-Deputy Chiefs | 566.62                     | 468.80                     | 30,289.25                 | 6,947.69                  |
| 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                      |
| Kranz Body Co.                 | 0.00                       | 6,200.00                   | 0.00                      | 6,200.00                  |
| Donatini Inc.                  | 0.00                       | 0.00                       | 6,499.99                  | 0.00                      |
| Holmatro                       | 0.00                       | 0.00                       | 37,420.37                 | 0.00                      |
| American Response Vehicles     | 0.00                       | 0.00                       | 231,281.00                | 0.00                      |
| FICA/ Medicare                 | 32,723.40                  | 31,461.99                  | 369,025.28                | 356,334.10                |
| Audit Adj - Year End           | 0.00                       | 983.45                     | 0.00                      | 983.45                    |
| Office Depot, Inc.             | 0.00                       | 0.00                       | 0.00                      | 20.25                     |
| Marco                          | 161.74                     | 36.40                      | 563.95                    | 473.20                    |
| Mastercard                     | 0.00                       | 395.33                     | 0.00                      | 395.33                    |
| Office Source                  | 173.60                     | 77.20                      | 2,411.91                  | 1,502.05                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 3,416.93                  | 3,446.35                  |
| MO Lawyers Media               | 14.62                      | 0.00                       | 236.75                    | 353.62                    |
| Safeguard                      | 0.00                       | 98.60                      | 428.80                    | 392.90                    |
| ADP Screening Services         | 15.91                      | 0.00                       | 794.71                    | 811.98                    |
| Rejis Commission               | 30.45                      | 0.00                       | 217.35                    | 81.90                     |
| Copy Source                    | 33.25                      | 0.00                       | 57.05                     | 750.00                    |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Wal-Mart                       | 0.00                       | 13.19                      | 19.54                     | 41.11                     |
| UPS                            | 0.00                       | 0.00                       | 36.62                     | 83.63                     |
| Summer One                     | 28.57                      | 146.90                     | 2,244.50                  | 1,935.05                  |
| 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                      |
| Jody Franey                    | 0.00                       | 0.00                       | 140.00                    | 0.00                      |
| Julia Cain                     | 0.00                       | 0.00                       | 70.00                     | 0.00                      |
| VISA                           | 263.95                     | 0.00                       | 263.95                    | 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                       | 2,481.05                   | (2,481.05)                | 2,367.72                  |
| Image Trend                    | 0.00                       | 0.00                       | 30,220.60                 | 7,606.97                  |
| First Watch                    | 575.50                     | 575.50                     | 6,906.00                  | 6,906.00                  |
| Miken Technologies             | 2,410.36                   | 0.00                       | 3,850.36                  | 1,344.60                  |
| Sikich                         | 0.00                       | 0.00                       | 1,215.00                  | 1,215.00                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 2.90                      | 924.57                    |
| ESRI                           | 0.00                       | 0.00                       | 1,212.55                  | 1,211.45                  |
| Kno2                           | (480.00)                   | 80.00                      | 0.22                      | 479.78                    |
| ESQ 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                       | 0.00                       | 0.00                       | 695.00                    | 0.00                      |
| VISA                           | 30.88                      | 0.00                       | 30.88                     | 0.00                      |
| Sieveling                      | 3,035.86                   | 3,084.11                   | 27,131.08                 | 38,803.16                 |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 127.66                    | 173.62                    |
| Fabick                         | 0.00                       | 0.00                       | 0.00                      | 124.94                    |
| Wal-Mart                       | 0.00                       | 279.83                     | 0.00                      | 515.28                    |
| MO River Auto Parts            | 0.00                       | 0.00                       | 251.87                    | 0.00                      |
| Sentinel                       | 0.00                       | 0.00                       | 149.91                    | 0.00                      |
| Audit Adj - Year End           | 0.00                       | 2,144.89                   | (2,144.89)                | 1,233.10                  |
| Reliance Bank Fees             | 0.00                       | 0.00                       | 0.00                      | 55.26                     |
| Simmons Bank Fees              | 4.00                       | 3.00                       | 34.00                     | (88.29)                   |
| Sentinel Emergency Solutions   | 4,835.93                   | 861.00                     | 10,349.54                 | 4,637.30                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 1,568.33                  | 0.00                      |
| K&K Supply                     | 0.00                       | 1,285.00                   | 1,440.27                  | 1,285.00                  |
| Project Lifesaver              | 0.00                       | 0.00                       | 0.00                      | 2,063.28                  |
| PSU                            | 0.00                       | 450.00                     | 0.00                      | 450.00                    |
| 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                  | 0.00                       | 0.00                       | 5,515.13                  | 0.00                      |
| Pro Fusion Fab                 | 0.00                       | 0.00                       | 1,475.00                  | 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             | 0.00                       | 0.00                       | 2,000.00                  | 0.00                      |
| Krispy Kreme                   | 0.00                       | 0.00                       | 2,000.00                  | 0.00                      |
| Crest Industries               | 0.00                       | 0.00                       | 25.07                     | 0.00                      |
| Sumner One                     | 0.00                       | 0.00                       | 350.00                    | 0.00                      |
| Banner Fire                    | 10,050.00                  | 0.00                       | 15,608.00                 | 0.00                      |
| Rope N Rescue                  | 0.00                       | 0.00                       | 239.10                    | 0.00                      |
| GME Supply                     | 2,191.10                   | 0.00                       | 2,191.10                  | 0.00                      |
| Audit Adj - Year End           | 0.00                       | 713.15                     | (713.15)                  | 713.15                    |
| GSLAFCA                        | 0.00                       | 0.00                       | 3,115.00                  | 665.00                    |
| MACFPD                         | 0.00                       | 0.00                       | 0.00                      | 2,450.41                  |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                 | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|---------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                    | 366.80                    |
| 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                      | 42.85                     |
| MABOI                           | 0.00                       | 0.00                       | 35.00                     | 24.50                     |
| Metropolitan Fire Marshall Ass  | 0.00                       | 0.00                       | 0.00                      | 50.00                     |
| CCE-911                         | 0.00                       | 0.00                       | 0.00                      | 381.82                    |
| Fire Marshall's Assn of MO      | 0.00                       | 0.00                       | 0.00                      | 90.00                     |
| 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                     |
| Guns & Hoses                    | 0.00                       | 0.00                       | 700.00                    | 700.00                    |
| St. Louis Area Fire Administra  | 0.00                       | 0.00                       | 70.00                     | 0.00                      |
| International Foundation        | 0.00                       | 0.00                       | 745.50                    | 0.00                      |
| McNeil & Company                | 0.00                       | 0.00                       | 49,866.27                 | 48,127.17                 |
| Lakenan                         | 52.50                      | 0.00                       | 315.00                    | 210.00                    |
| MO Employers Mutual             | 0.00                       | 0.00                       | 254,474.52                | 194,408.44                |
| Standard Insurance              | 0.00                       | 0.00                       | 35,244.35                 | 33,673.88                 |
| The Cincinnati Ins Co           | 0.00                       | 0.00                       | 52.50                     | 52.50                     |
| Travelers                       | 0.00                       | 0.00                       | 4,039.34                  | 2,106.89                  |
| Insurance Reimbursements        | 0.00                       | 0.00                       | (178.77)                  | 0.00                      |
| Delta Dental                    | 0.00                       | 0.00                       | 72,936.56                 | 72,899.72                 |
| United Healthcare               | 0.00                       | 0.00                       | 1,263,857.11              | 1,242,590.20              |
| Eyemed                          | 387.82                     | 378.45                     | 4,423.88                  | 4,442.49                  |
| Quality Benefits                | 1,658.55                   | 2,234.44                   | 22,622.91                 | 26,000.07                 |
| 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        | (21,003.05)                | (15,542.97)                | (216,684.45)              | (208,250.82)              |
| US Treasury (PCORI)             | 0.00                       | 0.00                       | 451.61                    | 116.33                    |
| Gold's Gym                      | 0.00                       | 286.89                     | 808.20                    | 4,569.25                  |
| Marsh & McLennan                | 0.00                       | 258.44                     | 7,723.73                  | 4,804.52                  |
| Rognan & Associates             | 1,400.00                   | 1,225.00                   | 16,800.00                 | 14,700.00                 |
| Spector, Wolfe, McLaughlin      | 485.10                     | 1,466.85                   | 21,602.91                 | 22,725.14                 |
| Darla Sansoucie                 | 140.00                     | 84.00                      | 980.00                    | 2,058.00                  |
| Paylocity                       | 467.53                     | 465.59                     | 6,111.72                  | 5,876.51                  |
| Lockton                         | 3,500.00                   | 3,500.00                   | 14,000.00                 | 14,000.00                 |
| Aon Consulting                  | 0.00                       | 0.00                       | 13,104.11                 | 9,741.45                  |
| Fick, Eggemeyer & Williamson    | 0.00                       | 0.00                       | 6,230.00                  | 6,090.00                  |
| Marsh & McLennan                | 0.00                       | 0.00                       | 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                       | 3,409.70                   | (3,409.70)                | 655.21                    |
| Mastercard                      | 0.00                       | 395.47                     | 0.00                      | 395.47                    |
| Blue Chip Exterminating         | 165.20                     | 59.50                      | 1,696.45                  | 1,206.10                  |
| Buildingstars                   | 160.30                     | 160.30                     | 1,923.60                  | 2,203.60                  |
| B&B Distributors                | 0.00                       | 0.00                       | 1,524.52                  | 543.37                    |
| Commerce Bank-VISA              | 175.01                     | 0.00                       | 362.02                    | 998.23                    |
| BRDA Electric                   | 0.00                       | 431.90                     | 0.00                      | 2,191.70                  |
| Ramair Inc.                     | 0.00                       | 0.00                       | 834.32                    | 0.00                      |
| Lawn Systems                    | 454.48                     | 0.00                       | 928.21                    | 435.75                    |
| Scott Lee Heating               | 266.70                     | 0.00                       | 6,240.67                  | 1,737.47                  |
| Fenton Feed Mill                | 0.00                       | 0.00                       | 81.90                     | 0.00                      |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                               | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|-------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| STL Automatic Door            | 863.10                     | 0.00                       | 9,034.90                  | 5,334.56                  |
| STL Automatic Sprinkler       | 0.00                       | 0.00                       | 389.20                    | 383.60                    |
| Pfizinger Graphics            | 0.00                       | 0.00                       | 0.00                      | 563.50                    |
| Merlo Plumbing                | 187.60                     | 0.00                       | 1,319.53                  | 698.02                    |
| Sam's Club                    | 0.00                       | 0.00                       | 791.07                    | 239.61                    |
| Lowe's                        | 0.00                       | 0.00                       | 631.75                    | 312.81                    |
| Midwest Alarms                | 0.00                       | 0.00                       | 2,038.75                  | 540.75                    |
| Lowes                         | 0.00                       | 30.67                      | 0.00                      | 61.53                     |
| Bopp Landscaping              | 0.00                       | 0.00                       | 0.00                      | 420.00                    |
| Daniel's Lawn Care            | 199.50                     | 0.00                       | 7,010.50                  | 5,064.50                  |
| Grant Contracting             | 0.00                       | 0.00                       | 0.00                      | 825.00                    |
| 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                      |
| Burnes-Citadel Security Co.   | 1,363.25                   | 0.00                       | 2,726.50                  | 0.00                      |
| Building Maint Reimbursements | 0.00                       | 0.00                       | (49.00)                   | (847.96)                  |
| Audit Adj - Year End          | 0.00                       | 1,533.35                   | (1,533.35)                | (566.50)                  |
| Sentinel Emergency Solutions  | 1,393.38                   | 3,128.71                   | 11,952.71                 | 13,159.81                 |
| Dobbs Tire                    | 0.00                       | 0.00                       | 0.00                      | 20.92                     |
| Mastercard                    | 0.00                       | 30.85                      | 0.00                      | 30.85                     |
| Grainger                      | 0.00                       | 0.00                       | 109.72                    | 0.00                      |
| K&K Supply                    | 5.60                       | 0.00                       | 217.00                    | 560.37                    |
| Commerce Bank-VISA            | 0.00                       | 0.00                       | 384.73                    | 1,895.19                  |
| Banner Fire Equipment         | 0.00                       | 0.00                       | 210.80                    | 2,966.33                  |
| Crest Industries              | 0.00                       | 0.00                       | 212.71                    | 144.55                    |
| Batteries Plus                | 0.00                       | 0.00                       | 0.00                      | 809.73                    |
| Lowes                         | 135.82                     | 0.00                       | 293.65                    | 2,066.28                  |
| Show Me Weights               | 0.00                       | 0.00                       | 0.00                      | 581.14                    |
| 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                       | 75.15                     | 378.57                    |
| 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           | 46.88                      | 0.00                       | 174.56                    | 198.32                    |
| Mueller Industries            | 0.00                       | 0.00                       | 50.00                     | 570.00                    |
| Stephanie Spaniol             | 0.00                       | 0.00                       | 0.00                      | 76.26                     |
| Ajax Tool Works               | 0.00                       | 0.00                       | 0.00                      | 390.85                    |
| Wal-Mart                      | 0.00                       | 0.00                       | 0.00                      | 97.98                     |
| Vinyl Images                  | 0.00                       | 0.00                       | 947.59                    | 0.00                      |
| Abednego Fire Protection      | 0.00                       | 0.00                       | 2,188.75                  | 0.00                      |
| VISA                          | 272.05                     | 0.00                       | 638.31                    | 0.00                      |
| MacQueen Emergency            | 59.37                      | 0.00                       | 59.37                     | 0.00                      |
| Audit Adj - Year End          | 0.00                       | 88.35                      | (88.35)                   | 88.35                     |
| Sentinel Emergency Solutions  | 3,470.99                   | 12,829.14                  | 24,560.17                 | 53,266.85                 |
| Affton Radiator               | 0.00                       | 0.00                       | 0.00                      | 9,563.67                  |
| CIT Trucks                    | 7,644.60                   | 468.84                     | 47,105.26                 | 26,345.54                 |
| Fabick                        | 0.00                       | 0.00                       | 5.42                      | 2,163.80                  |
| Kelly's Auto Repair           | 0.00                       | 0.00                       | 0.00                      | 223.53                    |
| Commerce Bank-VISA            | 115.46                     | 359.00                     | 2,386.39                  | 1,816.94                  |
| Public Safety Outfitters      | 0.00                       | 0.00                       | 0.00                      | 8,615.86                  |
| Don's Automotive              | 0.00                       | 0.00                       | 447.71                    | 1,543.11                  |
| Metro Electric Supply         | 0.00                       | 0.00                       | 0.00                      | 297.43                    |
| Purcell Tire Company          | 0.00                       | 2,771.75                   | 8,015.74                  | 5,616.63                  |
| MO Vocational Enterprises     | 0.00                       | 0.00                       | 0.00                      | 62                        |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| American Test Center           | 2,493.00                   | 1,912.00                   | 3,068.00                  | 4,854.95                  |
| Pfizinger Graphics             | 0.00                       | 0.00                       | 0.00                      | 2,054.50                  |
| Wal-Mart                       | 0.00                       | 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            | 109.89                     | 140.41                     | 795.36                    | 1,374.12                  |
| AHS Rescue                     | 0.00                       | 0.00                       | 0.00                      | 1,231.23                  |
| Inmar Marine Group             | 0.00                       | 0.00                       | 0.00                      | 3,645.95                  |
| Crest Industries               | 0.00                       | 0.00                       | 0.00                      | 39.38                     |
| Leo M Ellebracht               | 0.00                       | 0.00                       | 16,003.09                 | 2,672.62                  |
| Valley Park Welding            | 0.00                       | 0.00                       | 0.00                      | 50.00                     |
| Mertz Auto Body                | 0.00                       | 3,111.70                   | 0.00                      | 3,111.70                  |
| Roto Rays                      | 0.00                       | 1,038.16                   | 0.00                      | 1,038.16                  |
| Mueller Industries             | 0.00                       | 0.00                       | 325.00                    | 0.00                      |
| Sam's Club                     | 0.00                       | 0.00                       | 31.13                     | 0.00                      |
| Miner's Towing                 | 0.00                       | 0.00                       | 851.00                    | 0.00                      |
| Weis Fire & Safety             | 0.00                       | 0.00                       | 136.82                    | 0.00                      |
| Tom Meyer                      | 0.00                       | 0.00                       | 34.95                     | 0.00                      |
| Advance Auto Parts             | 119.96                     | 0.00                       | 119.96                    | 0.00                      |
| MacQueen Emergency             | 625.00                     | 0.00                       | 625.00                    | 0.00                      |
| Vehicle Reimbursements         | 0.00                       | (12,176.80)                | (808.60)                  | (14,788.50)               |
| Audit Adj - Year-end           | 0.00                       | 3,192.74                   | (3,192.74)                | 249.79                    |
| 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                     | 7,210.00                   | 10,874.50                  | 8,043.00                  | 11,924.50                 |
| Athletico LTD                  | 0.00                       | 0.00                       | 210.00                    | 140.00                    |
| Cleveland Heartlab             | 9,182.25                   | 0.00                       | 9,182.25                  | 6,195.00                  |
| Misc. Expenses                 | 0.00                       | 0.00                       | 0.00                      | 16.52                     |
| Commerce Bank-VISA             | 0.00                       | 530.62                     | 3,255.62                  | 3,152.05                  |
| Wal-Mart                       | 0.00                       | 0.00                       | 0.00                      | 18.31                     |
| Petty Cash                     | 0.00                       | 0.00                       | 37.14                     | 74.01                     |
| Sam's                          | 0.00                       | 108.32                     | 205.22                    | 370.37                    |
| Pfizinger Graphics             | 0.00                       | 0.00                       | 0.00                      | 712.00                    |
| Vinyl Images                   | 0.00                       | 0.00                       | 0.00                      | 66.89                     |
| Lowes                          | 0.00                       | 0.00                       | 221.94                    | 0.00                      |
| Schnucks                       | 0.00                       | 25.08                      | 0.00                      | 714.20                    |
| 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                    |
| Payler                         | 0.00                       | 0.00                       | 0.00                      | 230.30                    |
| Missouri Fire Service Funeral  | 0.00                       | 0.00                       | 56.00                     | 0.00                      |
| VISA                           | 619.81                     | 0.00                       | 619.81                    | 0.00                      |
| Misc Expense - Undefined       | 0.00                       | 0.00                       | 0.00                      | (0.18)                    |
| Audit Adj - Year End           | 0.00                       | 218.43                     | (218.43)                  | (330.95)                  |
| Pattonville FPD                | 0.00                       | 0.00                       | 202.50                    | 0.00                      |
| Mastercard                     | 0.00                       | 957.59                     | 0.00                      | 957.59                    |
| 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             | 0.00                       | 0.00                       | 10,247.51                 | 15,210.44                 |
| Sikich                         | 0.00                       | 0.00                       | 590.38                    | 817.99                    |
| Joel Cooper                    | 0.00                       | 0.00                       | 0.00                      | 168.00                    |
| Sunset Printing                | 0.00                       | 0.00                       | 0.00                      | 1,117.44                  |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| WFM Special Tees               | 0.00                       | 0.00                       | 0.00                      | 142.80                    |
| Gina Anderson                  | 236.88                     | 0.00                       | 327.55                    | 354.09                    |
| Nick Robben                    | 0.00                       | 69.30                      | 0.00                      | 69.30                     |
| Wal-Mart                       | 0.00                       | 78.04                      | 36.93                     | 181.22                    |
| 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                     |
| K&K Supply                     | 0.00                       | 0.00                       | 0.00                      | 217.52                    |
| JeffCo Emergency Services      | 0.00                       | 0.00                       | 280.00                    | 0.00                      |
| Lowe's                         | 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                      | 246.44                    |
| West County EMS & Fire         | 0.00                       | 0.00                       | 450.00                    | 2,160.00                  |
| 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                      | 74.31                     |
| Keith Menning                  | 0.00                       | 0.00                       | 0.00                      | 276.81                    |
| St. Louis Area Fire Administra | 0.00                       | 0.00                       | 0.00                      | 35.00                     |
| Brad Jokerst                   | 0.00                       | 86.80                      | 0.00                      | 86.80                     |
| 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                       | 0.00                       | 0.00                       | 2,250.96                  | 0.00                      |
| VISA                           | 164.98                     | 0.00                       | 164.98                    | 0.00                      |
| ICC                            | 0.00                       | 0.00                       | 397.00                    | 0.00                      |
| Tim Geiss                      | 0.00                       | 0.00                       | 2,786.00                  | 0.00                      |
| Training Reimbursements        | 0.00                       | 0.00                       | (7,301.47)                | (177.72)                  |
| Audit Adj - Year End           | 0.00                       | 1,206.80                   | (1,206.80)                | 1,206.80                  |
| Leon Uniform Company           | 244.82                     | 150.84                     | 8,734.83                  | 1,778.86                  |
| Sentinel Emergency Solutions   | 0.00                       | 2,062.96                   | 3,932.43                  | 2,871.83                  |
| Leo Ellebrecht                 | 0.00                       | 2,913.06                   | 6,229.97                  | 22,164.33                 |
| Weber Fire & Safety            | 0.00                       | 0.00                       | 472.15                    | 215.78                    |
| 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                      | 454.30                    |
| AHS Rescue                     | 0.00                       | 0.00                       | 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                      |
| Feld Fire                      | 0.00                       | 0.00                       | 48.58                     | 0.00                      |
| Uniform Reimbursements         | 0.00                       | (21.00)                    | (629.66)                  | (52.50)                   |
| Audit Adj - Year End           | 0.00                       | 136.40                     | (136.40)                  | (681.80)                  |
| Employee Uniform Reimbursement | 0.00                       | 0.00                       | 588.00                    | (73.50)                   |
| Grainger                       | 0.00                       | 0.00                       | 758.73                    | 575.48                    |
| Lowe's                         | 0.00                       | 0.00                       | 1,091.69                  | 1,498.18                  |
| Sam's Club                     | 0.00                       | 10.96                      | 5,802.12                  | 5,199.45                  |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Commerce Bank-VISA                     | 0.00                       | 0.00                       | 552.55                    | 554.14                    |
| Batteries Plus Bulbs                   | 0.00                       | 0.00                       | 440.35                    | 407.15                    |
| Cratex Packaging                       | 0.00                       | 399.25                     | 1,055.43                  | 1,055.43                  |
| Wal-Mart                               | 0.00                       | 0.00                       | 167.47                    | 806.16                    |
| The Flag Loft                          | 0.00                       | 0.00                       | 145.18                    | 360.43                    |
| K&K Supply                             | 0.00                       | 0.00                       | 210.53                    | 37.84                     |
| United Laboratories                    | 0.00                       | 0.00                       | 0.00                      | 796.36                    |
| Verlo Mattress                         | 0.00                       | 0.00                       | 4,882.50                  | 0.00                      |
| Audit Adj - Year End                   | 0.00                       | 125.58                     | (125.58)                  | (486.44)                  |
| Missouri-American Water                | 291.74                     | 114.57                     | 2,719.64                  | 1,982.98                  |
| Laclede Gas Company                    | 466.55                     | 649.81                     | 5,680.01                  | 6,653.82                  |
| AmerenUE                               | 1,824.03                   | 1,268.69                   | 19,364.74                 | 20,709.19                 |
| MSD                                    | 469.04                     | 239.20                     | 2,972.27                  | 2,477.59                  |
| Aspen Waste Systems                    | 258.25                     | 238.62                     | 3,079.38                  | 2,751.72                  |
| Overhead Transfer                      | 0.00                       | 0.00                       | 750,000.00                | 500,000.00                |
| Total Expenditures                     | <u>520,632.36</u>          | <u>525,964.69</u>          | <u>8,367,214.84</u>       | <u>7,843,883.84</u>       |
| Excess Revenues over (under) Expenditu | \$ <u>3,172,488.73</u>     | \$ <u>3,657,993.05</u>     | \$ <u>2,245,042.02</u>    | \$ <u>3,275,352.34</u>    |

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

|                            | Current Month   |        | Year to Date     |        |
|----------------------------|-----------------|--------|------------------|--------|
| Revenues                   |                 |        |                  |        |
| Tax Revenues               | \$ 3,687,828.70 | 99.86  | \$ 10,367,695.20 | 97.70  |
| Interest Income            | 1,019.39        | 0.03   | 86,305.33        | 0.81   |
| Miscellaneous Revenue      | 0.00            | 0.00   | 1,030.88         | 0.01   |
| Permit Revenue             | 4,273.00        | 0.12   | 116,884.86       | 1.10   |
| Sale of Fixed Assets       | 0.00            | 0.00   | 26,950.00        | 0.25   |
| COVID Stimulus Income      | 0.00            | 0.00   | 13,390.59        | 0.13   |
| Total Revenues             | 3,693,121.09    | 100.00 | 10,612,256.86    | 100.00 |
| Cost of Sales              |                 |        |                  |        |
| Total Cost of Sales        | 0.00            | 0.00   | 0.00             | 0.00   |
| Gross Profit               | 3,693,121.09    | 100.00 | 10,612,256.86    | 100.00 |
| Expenditures               |                 |        |                  |        |
| Salaries-Firefighters      | 350,036.49      | 9.48   | 3,829,440.75     | 36.09  |
| Salaries-Fire Chief        | 9,301.02        | 0.25   | 95,576.59        | 0.90   |
| Salaries-Deputy Chiefs     | 46,388.77       | 1.26   | 506,986.19       | 4.78   |
| Salaries-Admin Assistants  | 8,095.65        | 0.22   | 83,051.43        | 0.78   |
| Salaries-Office Manager    | 5,112.42        | 0.14   | 52,303.97        | 0.49   |
| Salaries-Fire Marshall     | 13,868.16       | 0.38   | 155,238.46       | 1.46   |
| Director's Fee             | 0.00            | 0.00   | 12,040.00        | 0.11   |
| Salaries-Inspectors        | 287.50          | 0.01   | 4,800.00         | 0.05   |
| COVID Wages                | 0.00            | 0.00   | 13,390.59        | 0.13   |
| Total - Salaries           | 433,090.01      | 11.73  | 4,752,827.98     | 44.79  |
| Salaries OT                | 3,059.29        | 0.08   | 141,671.70       | 1.33   |
| Total - OT Salaries        | 3,059.29        | 0.08   | 141,671.70       | 1.33   |
| Total - Election Expenses  | 0.00            | 0.00   | 0.00             | 0.00   |
| Banner Fire Equipment      | 0.00            | 0.00   | 5,449.00         | 0.05   |
| Donatini Inc.              | 0.00            | 0.00   | 6,499.99         | 0.06   |
| Holmatro                   | 0.00            | 0.00   | 37,420.37        | 0.35   |
| American Response Vehicles | 0.00            | 0.00   | 231,281.00       | 2.18   |
| Total - Depreciated Assets | 0.00            | 0.00   | 280,650.36       | 2.64   |
| FICA/ Medicare             | 32,723.40       | 0.89   | 369,025.28       | 3.48   |
| Total - Payroll Taxes      | 32,723.40       | 0.89   | 369,025.28       | 3.48   |
| Marco                      | 161.74          | 0.00   | 563.95           | 0.01   |
| Office Source              | 173.60          | 0.00   | 2,411.91         | 0.02   |
| Commerce Bank-VISA         | 0.00            | 0.00   | 3,416.93         | 0.03   |
| MO Lawyers Media           | 14.62           | 0.00   | 236.75           | 0.00   |
| Safeguard                  | 0.00            | 0.00   | 428.80           | 0.00   |
| ADP Screening Services     | 15.91           | 0.00   | 794.71           | 0.01   |
| Rejis Commission           | 30.45           | 0.00   | 217.35           | 0.00   |
| Copy Source                | 33.25           | 0.00   | 57.05            | 0.00   |
| Wal-Mart                   | 0.00            | 0.00   | 19.54            | 0.00   |
| UPS                        | 0.00            | 0.00   | 36.62            | 0.00   |
| Summer One                 | 28.57           | 0.00   | 2,244.50         | 0.02   |
| The Emblem Authority       | 0.00            | 0.00   | 165.90           | 0.00   |
| Martiz Convention          | 0.00            | 0.00   | 2,348.77         | 0.02   |
| Jody Franey                | 0.00            | 0.00   | 140.00           | 0.00   |
| Julia Cain                 | 0.00            | 0.00   | 70.00            | 0.00   |
| VISA                       | 263.95          | 0.01   | 263.95           | 0.00   |



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

|                                 | Current Month |        | Year to Date |        |
|---------------------------------|---------------|--------|--------------|--------|
| Office Supplies Reimbursements  | 0.00          | 0.00   | 63.00        | 0.00   |
| Audit Adj - Year End            | 0.00          | 0.00   | (2,481.05)   | (0.02) |
| Total - Office Supplies         | 722.09        | 0.02   | 10,998.68    | 0.10   |
| Image Trend                     | 0.00          | 0.00   | 30,220.60    | 0.28   |
| First Watch                     | 575.50        | 0.02   | 6,906.00     | 0.07   |
| Miken Technologies              | 2,410.36      | 0.07   | 3,850.36     | 0.04   |
| Sikich                          | 0.00          | 0.00   | 1,215.00     | 0.01   |
| Commerce Bank-VISA              | 0.00          | 0.00   | 2.90         | 0.00   |
| ESRI                            | 0.00          | 0.00   | 1,212.55     | 0.01   |
| Kno2                            | (480.00)      | (0.01) | 0.22         | 0.00   |
| ESO Solutions                   | 0.00          | 0.00   | 950.00       | 0.01   |
| Target Solutions                | 0.00          | 0.00   | 8,067.84     | 0.08   |
| BRDA Electric                   | 0.00          | 0.00   | 305.00       | 0.00   |
| Scantron                        | 0.00          | 0.00   | 695.00       | 0.01   |
| VISA                            | 30.88         | 0.00   | 30.88        | 0.00   |
| Total - IT Expenses             | 2,536.74      | 0.07   | 53,456.35    | 0.50   |
| Sieveking                       | 3,035.86      | 0.08   | 27,131.08    | 0.26   |
| Commerce Bank-VISA              | 0.00          | 0.00   | 127.66       | 0.00   |
| MO River Auto Parts             | 0.00          | 0.00   | 251.87       | 0.00   |
| Sentinel                        | 0.00          | 0.00   | 149.91       | 0.00   |
| Audit Adj - Year End            | 0.00          | 0.00   | (2,144.89)   | (0.02) |
| Total - Gas & Oil/ Fuel         | 3,035.86      | 0.08   | 25,515.63    | 0.24   |
| Bank Charges                    | 4.00          | 0.00   | 34.00        | 0.00   |
| Total - Bank Charges            | 4.00          | 0.00   | 34.00        | 0.00   |
| Sentinel Emergency Solutions    | 4,835.93      | 0.13   | 10,349.54    | 0.10   |
| Commerce Bank-VISA              | 0.00          | 0.00   | 1,568.33     | 0.01   |
| K&K Supply                      | 0.00          | 0.00   | 1,440.27     | 0.01   |
| Knox                            | 0.00          | 0.00   | 9,513.00     | 0.09   |
| Simulaid                        | 0.00          | 0.00   | 840.33       | 0.01   |
| Mirion Technologies             | 0.00          | 0.00   | 1,875.00     | 0.02   |
| EA Medical                      | 0.00          | 0.00   | 10,035.00    | 0.09   |
| Rock-N-Rescue                   | 0.00          | 0.00   | 5,515.13     | 0.05   |
| Pro Fusion Fab                  | 0.00          | 0.00   | 1,475.00     | 0.01   |
| Vinyl Images                    | 0.00          | 0.00   | 3,431.85     | 0.03   |
| B&B Distributors                | 0.00          | 0.00   | 2,211.00     | 0.02   |
| Mueller Industries              | 0.00          | 0.00   | 2,000.00     | 0.02   |
| Krispy Kreme                    | 0.00          | 0.00   | 2,000.00     | 0.02   |
| Crest Industries                | 0.00          | 0.00   | 25.07        | 0.00   |
| Sumner One                      | 0.00          | 0.00   | 350.00       | 0.00   |
| Banner Fire                     | 10,050.00     | 0.27   | 15,608.00    | 0.15   |
| Rope N Rescue                   | 0.00          | 0.00   | 239.10       | 0.00   |
| GME Supply                      | 2,191.10      | 0.06   | 2,191.10     | 0.02   |
| Audit Adj - Year End            | 0.00          | 0.00   | (713.15)     | (0.01) |
| Total - Equipment Purchases     | 17,077.03     | 0.46   | 69,954.57    | 0.66   |
| GSLAFCA                         | 0.00          | 0.00   | 3,115.00     | 0.03   |
| 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     | 0.01   |
| STL County Special Ops          | 0.00          | 0.00   | 700.00       | 0.01   |
| Fenton Area Chamber of Commerce | 0.00          | 0.00   | 350.00       | 0.00   |
| MABOI                           | 0.00          | 0.00   | 35.00        | 0.00   |
| Across the Street Productions   | 0.00          | 0.00   | 1,750.00     | 0.02   |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | Current Month |        | Year to Date |        |
|--------------------------------|---------------|--------|--------------|--------|
| Guns & Hoses                   | 0.00          | 0.00   | 700.00       | 0.01   |
| St. Louis Area Fire Administra | 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   | 10,150.80    | 0.10   |
| McNeil & Company               | 0.00          | 0.00   | 49,866.27    | 0.47   |
| Lakenah                        | 52.50         | 0.00   | 315.00       | 0.00   |
| MO Employers Mutual            | 0.00          | 0.00   | 254,474.52   | 2.40   |
| Standard Insurance             | 0.00          | 0.00   | 35,244.35    | 0.33   |
| The Cincinnati Ins Co          | 0.00          | 0.00   | 52.50        | 0.00   |
| Travelers                      | 0.00          | 0.00   | 4,039.34     | 0.04   |
| Insurance Reimbursements       | 0.00          | 0.00   | (178.77)     | 0.00   |
| Total - Insurance/ General     | 52.50         | 0.00   | 343,813.21   | 3.24   |
| Delta Dental                   | 0.00          | 0.00   | 72,936.56    | 0.69   |
| United Healthcare              | 0.00          | 0.00   | 1,263,857.11 | 11.91  |
| Eyemed                         | 387.82        | 0.01   | 4,423.88     | 0.04   |
| Quality Benefits               | 1,658.55      | 0.04   | 22,622.91    | 0.21   |
| By Cobra                       | 0.00          | 0.00   | 525.00       | 0.00   |
| J W Terrill                    | 0.00          | 0.00   | 3,773.59     | 0.04   |
| PAS                            | 0.00          | 0.00   | 2,797.12     | 0.03   |
| Insurance Reimbursements       | (21,003.05)   | (0.57) | (216,684.45) | (2.04) |
| US Treasury (PCORI)            | 0.00          | 0.00   | 451.61       | 0.00   |
| Gold's Gym                     | 0.00          | 0.00   | 808.20       | 0.01   |
| Marsh & McLennan               | 0.00          | 0.00   | 7,723.73     | 0.07   |
| Total - Insurance/ Employee    | (18,956.68)   | (0.51) | 1,163,235.26 | 10.96  |
| Rognan & Associates            | 1,400.00      | 0.04   | 16,800.00    | 0.16   |
| Spector, Wolfe, McLaughlin     | 485.10        | 0.01   | 21,602.91    | 0.20   |
| Darla Sansoucie                | 140.00        | 0.00   | 980.00       | 0.01   |
| Paylocity                      | 467.53        | 0.01   | 6,111.72     | 0.06   |
| Lockton                        | 3,500.00      | 0.09   | 14,000.00    | 0.13   |
| Aon Consulting                 | 0.00          | 0.00   | 13,104.11    | 0.12   |
| Pick, Eggemeyer & Williamson   | 0.00          | 0.00   | 6,230.00     | 0.06   |
| Commerce Bank-VISA             | 0.00          | 0.00   | 76.30        | 0.00   |
| Speartip                       | 0.00          | 0.00   | 10,500.00    | 0.10   |
| Professional Fees Reimbursen   | 0.00          | 0.00   | (76.30)      | 0.00   |
| Audit Adj - Year End           | 0.00          | 0.00   | (3,409.70)   | (0.03) |
| Total - Professional Fees      | 5,992.63      | 0.16   | 85,919.04    | 0.81   |
| Blue Chip Exterminating        | 165.20        | 0.00   | 1,696.45     | 0.02   |
| Buildingstars                  | 160.30        | 0.00   | 1,923.60     | 0.02   |
| B&B Distributors               | 0.00          | 0.00   | 1,524.52     | 0.01   |
| Commerce Bank-VISA             | 175.01        | 0.00   | 362.02       | 0.00   |
| Ramair Inc.                    | 0.00          | 0.00   | 834.32       | 0.01   |
| Lawn Systems                   | 454.48        | 0.01   | 928.21       | 0.01   |
| Scott Lee Heating              | 266.70        | 0.01   | 6,240.67     | 0.06   |
| Fenton Feed Mill               | 0.00          | 0.00   | 81.90        | 0.00   |
| STL Automatic Door             | 863.10        | 0.02   | 9,034.90     | 0.09   |
| STL Automatic Sprinkler        | 0.00          | 0.00   | 389.20       | 0.00   |
| Merlo Plumbing                 | 187.60        | 0.01   | 1,319.53     | 0.01   |
| Sam's Club                     | 0.00          | 0.00   | 791.07       | 0.01   |
| Lowe's                         | 0.00          | 0.00   | 631.75       | 0.01   |
| Midwest Alarms                 | 0.00          | 0.00   | 2,038.75     | 0.02   |
| Daniel's Lawn Care             | 199.50        | 0.01   | 7,010.50     | 0.07   |
| Slyman Bros                    | 0.00          | 0.00   | 412.99       | 0.00   |
| Go Green Solar Lighting        | 0.00          | 0.00   | 5,932.02     | 0.06   |
| K&K Supply                     | 0.00          | 0.00   | 144.53       | 0.00   |
| Walls Construction Inc         | 0.00          | 0.00   | 1,991.50     | 0.02   |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                               | Current Month |      | Year to Date |        |
|-------------------------------|---------------|------|--------------|--------|
| Burnes-Citadel Security Co.   | 1,363.25      | 0.04 | 2,726.50     | 0.03   |
| Building Maint Reimbursements | 0.00          | 0.00 | (49.00)      | 0.00   |
| Audit Adj - Year End          | 0.00          | 0.00 | (1,533.35)   | (0.01) |
| Total - Building Maintenance  | 3,835.14      | 0.10 | 44,432.58    | 0.42   |
| Sentinel Emergency Solutions  | 1,393.38      | 0.04 | 11,952.71    | 0.11   |
| Grainger                      | 0.00          | 0.00 | 109.72       | 0.00   |
| K&K Supply                    | 5.60          | 0.00 | 217.00       | 0.00   |
| Commerce Bank-VISA            | 0.00          | 0.00 | 384.73       | 0.00   |
| Banner Fire Equipment         | 0.00          | 0.00 | 210.80       | 0.00   |
| Crest Industries              | 0.00          | 0.00 | 212.71       | 0.00   |
| Lowe's                        | 135.82        | 0.00 | 293.65       | 0.00   |
| Metro Electric Supply         | 0.00          | 0.00 | 193.20       | 0.00   |
| Sam's Club                    | 0.00          | 0.00 | 75.15        | 0.00   |
| Rock-N-Rescue                 | 0.00          | 0.00 | 103.40       | 0.00   |
| MO River Auto Parts           | 46.88         | 0.00 | 174.56       | 0.00   |
| Mueller Industries            | 0.00          | 0.00 | 50.00        | 0.00   |
| Vinyl Images                  | 0.00          | 0.00 | 947.59       | 0.01   |
| Abednego Fire Protection      | 0.00          | 0.00 | 2,188.75     | 0.02   |
| VISA                          | 272.05        | 0.01 | 638.31       | 0.01   |
| MacQueen Emergency            | 59.37         | 0.00 | 59.37        | 0.00   |
| Audit Adj - Year End          | 0.00          | 0.00 | (88.35)      | 0.00   |
| Total - Equipment Maintenance | 1,913.10      | 0.05 | 17,723.30    | 0.17   |
| Sentinel Emergency Solutions  | 3,470.99      | 0.09 | 24,560.17    | 0.23   |
| CIT Trucks                    | 7,644.60      | 0.21 | 47,105.26    | 0.44   |
| Fabick                        | 0.00          | 0.00 | 5.42         | 0.00   |
| Commerce Bank-VISA            | 115.46        | 0.00 | 2,386.39     | 0.02   |
| Don's Automotive              | 0.00          | 0.00 | 447.71       | 0.00   |
| Purcell Tire Company          | 0.00          | 0.00 | 8,015.74     | 0.08   |
| American Test Center          | 2,493.00      | 0.07 | 3,068.00     | 0.03   |
| Wal-Mart                      | 0.00          | 0.00 | 34.92        | 0.00   |
| MO River Auto Parts           | 109.89        | 0.00 | 795.36       | 0.01   |
| Leo M Ellebracht              | 0.00          | 0.00 | 16,003.09    | 0.15   |
| Mueller Industries            | 0.00          | 0.00 | 325.00       | 0.00   |
| Sam's Club                    | 0.00          | 0.00 | 31.13        | 0.00   |
| Miner's Towing                | 0.00          | 0.00 | 851.00       | 0.01   |
| Weis Fire & Safety            | 0.00          | 0.00 | 136.82       | 0.00   |
| Tom Meyer                     | 0.00          | 0.00 | 34.95        | 0.00   |
| Advance Auto Parts            | 119.96        | 0.00 | 119.96       | 0.00   |
| MacQueen Emergency            | 625.00        | 0.02 | 625.00       | 0.01   |
| Vehicle Reimbursements        | 0.00          | 0.00 | (808.60)     | (0.01) |
| Audit Adj - Year-end          | 0.00          | 0.00 | (3,192.74)   | (0.03) |
| Total - Vehicle Maintenance   | 14,578.90     | 0.39 | 100,544.58   | 0.95   |
| 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       | 0.00   |
| Total - Worker's Comp Claims  | 0.00          | 0.00 | 1,367.64     | 0.01   |
| 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                    | 7,210.00      | 0.20 | 8,043.00     | 0.08   |
| Athletico LTD                 | 0.00          | 0.00 | 210.00       | 0.00   |
| Cleveland Heartlab            | 9,182.25      | 0.25 | 9,182.25     | 0.09   |
| Total - Doctors Fees          | 16,392.25     | 0.44 | 17,435.25    | 0.16   |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                          | Current Month |      | Year to Date |        |
|------------------------------------------|---------------|------|--------------|--------|
|                                          |               |      |              |        |
| Total - Rental Repair                    | 0.00          | 0.00 | 0.00         | 0.00   |
| Commerce Bank-VISA                       | 0.00          | 0.00 | 3,255.62     | 0.03   |
| Petty Cash                               | 0.00          | 0.00 | 37.14        | 0.00   |
| Sam's                                    | 0.00          | 0.00 | 205.22       | 0.00   |
| Lowe's                                   | 0.00          | 0.00 | 221.94       | 0.00   |
| Missouri Fire Service Funeral            | 0.00          | 0.00 | 56.00        | 0.00   |
| VISA                                     | 619.81        | 0.02 | 619.81       | 0.01   |
| Audit Adj - Year End                     | 0.00          | 0.00 | (218.43)     | 0.00   |
| Total - Misc Expenses                    | 619.81        | 0.02 | 4,177.30     | 0.04   |
| Pattonville FPD                          | 0.00          | 0.00 | 202.50       | 0.00   |
| Tri-County Training Consortium           | 0.00          | 0.00 | 4,961.25     | 0.05   |
| Jefferson Cty Fire Investigato           | 0.00          | 0.00 | 125.00       | 0.00   |
| Commerce Bank-VISA                       | 0.00          | 0.00 | 10,247.51    | 0.10   |
| Sikich                                   | 0.00          | 0.00 | 590.38       | 0.01   |
| Gina Anderson                            | 236.88        | 0.01 | 327.55       | 0.00   |
| Wal-Mart                                 | 0.00          | 0.00 | 36.93        | 0.00   |
| John Medlock                             | 0.00          | 0.00 | 25.50        | 0.00   |
| JeffCo Emergency Services                | 0.00          | 0.00 | 280.00       | 0.00   |
| West County EMS & Fire                   | 0.00          | 0.00 | 450.00       | 0.00   |
| FDIC                                     | 0.00          | 0.00 | 4,234.00     | 0.04   |
| Florissant Valley FPD                    | 0.00          | 0.00 | 100.00       | 0.00   |
| Tony Schrempf                            | 0.00          | 0.00 | 77.16        | 0.00   |
| Sentinel                                 | 0.00          | 0.00 | 2,250.96     | 0.02   |
| VISA                                     | 164.98        | 0.00 | 164.98       | 0.00   |
| ICC                                      | 0.00          | 0.00 | 397.00       | 0.00   |
| Tim Geiss                                | 0.00          | 0.00 | 2,786.00     | 0.03   |
| Training Reimbursements                  | 0.00          | 0.00 | (7,301.47)   | (0.07) |
| Audit Adj - Year End                     | 0.00          | 0.00 | (1,206.80)   | (0.01) |
| Total - Training & Education             | 401.86        | 0.01 | 18,748.45    | 0.18   |
| Leon Uniform Company                     | 244.82        | 0.01 | 8,734.83     | 0.08   |
| Sentinel Emergency Solutions             | 0.00          | 0.00 | 3,932.43     | 0.04   |
| Leo Ellebrecht                           | 0.00          | 0.00 | 6,229.97     | 0.06   |
| Weber Fire & Safety                      | 0.00          | 0.00 | 472.15       | 0.00   |
| Commerce Bank-VISA                       | 0.00          | 0.00 | 312.47       | 0.00   |
| Uniforms - Payroll                       | 0.00          | 0.00 | 36,142.25    | 0.34   |
| K&K Supply                               | 0.00          | 0.00 | 969.62       | 0.01   |
| John Zelch                               | 0.00          | 0.00 | 71.63        | 0.00   |
| Feld Fire                                | 0.00          | 0.00 | 48.58        | 0.00   |
| Uniform Reimbursements                   | 0.00          | 0.00 | (629.66)     | (0.01) |
| Audit Adj - Year End                     | 0.00          | 0.00 | (136.40)     | 0.00   |
| Employee Uniform Reimbursement           | 0.00          | 0.00 | 588.00       | 0.01   |
| Total - Uniforms                         | 244.82        | 0.01 | 56,735.87    | 0.53   |
| Grainger                                 | 0.00          | 0.00 | 758.73       | 0.01   |
| Lowe's                                   | 0.00          | 0.00 | 1,091.69     | 0.01   |
| Sam's Club                               | 0.00          | 0.00 | 5,802.12     | 0.05   |
| Commerce Bank-VISA                       | 0.00          | 0.00 | 552.55       | 0.01   |
| Batteries Plus Bulbs                     | 0.00          | 0.00 | 440.35       | 0.00   |
| Cratex Packaging                         | 0.00          | 0.00 | 1,055.43     | 0.01   |
| Wal-Mart                                 | 0.00          | 0.00 | 167.47       | 0.00   |
| The Flag Loft                            | 0.00          | 0.00 | 145.18       | 0.00   |
| K&K Supply                               | 0.00          | 0.00 | 210.53       | 0.00   |
| Verlo Mattress                           | 0.00          | 0.00 | 4,882.50     | 0.05   |
| Audit Adj - Year End                     | 0.00          | 0.00 | (125.58)     | 0.00   |
| Total - Supplies/ Cleaning & Maintenance | 0.00          | 0.00 | 14,980.97    | 0.14   |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                           | Current Month |       | Year to Date    |       |
|-------------------------------------------|---------------|-------|-----------------|-------|
| Missouri-American Water                   | 291.74        | 0.01  | 2,719.64        | 0.03  |
| Laclede Gas Company                       | 466.55        | 0.01  | 5,680.01        | 0.05  |
| AmerenUE                                  | 1,824.03      | 0.05  | 19,364.74       | 0.18  |
| MSD                                       | 469.04        | 0.01  | 2,972.27        | 0.03  |
| Aspen Waste Systems                       | 258.25        | 0.01  | 3,079.38        | 0.03  |
| Total - Utilities                         | 3,309.61      | 0.09  | 33,816.04       | 0.32  |
| Overhead Transfer                         | 0.00          | 0.00  | 750,000.00      | 7.07  |
| Total - Overhead Transfers                | 0.00          | 0.00  | 750,000.00      | 7.07  |
| Total Expenditures                        | 520,632.36    | 14.10 | 8,367,214.84    | 78.84 |
| Excess Revenue over (under) Expenditur \$ | 3,172,488.73  | 85.90 | \$ 2,245,042.02 | 21.16 |

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

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date    |
|--------------------------------|----------------------------|----------------------------|---------------------------|------------------------------|
| <b>Revenues</b>                |                            |                            |                           |                              |
| Tax Revenues                   | \$ 3,687,828.70            | 4,135,265.21               | \$ 10,367,695.20          | 10,591,623.33                |
| Interest Income                | 1,019.39                   | 24,664.53                  | 86,305.33                 | 234,841.19                   |
| Miscellaneous Revenue          | 0.00                       | 175.00                     | 1,030.88                  | 1,806.61                     |
| Permit Revenue                 | 4,273.00                   | 18,128.00                  | 116,884.86                | 274,673.00                   |
| Rental Income                  | 0.00                       | 0.00                       | 0.00                      | 5,825.00                     |
| Sale of Fixed Assets           | 0.00                       | 5,725.00                   | 26,950.00                 | 10,467.05                    |
| COVID Stimulus Income          | 0.00                       | 0.00                       | 13,390.59                 | 0.00                         |
| <b>Total Revenues</b>          | <b>3,693,121.09</b>        | <b>4,183,957.74</b>        | <b>10,612,256.86</b>      | <b>11,119,236.18</b>         |
| <b>Cost of Sales</b>           |                            |                            |                           |                              |
| Total Cost of Sales            | 0.00                       | 0.00                       | 0.00                      | 0.00                         |
| <b>Gross Profit</b>            | <b>3,693,121.09</b>        | <b>4,183,957.74</b>        | <b>10,612,256.86</b>      | <b>11,119,236.18</b>         |
| <b>Expenditures</b>            |                            |                            |                           |                              |
| Salaries-Firefighters          | 350,036.49                 | 322,430.34                 | 3,829,440.75              | 3,709,854.27                 |
| Salaries-Fire Chief            | 9,301.02                   | 9,030.00                   | 95,576.59                 | 92,803.91                    |
| Salaries-Deputy Chiefs         | 46,388.77                  | 47,655.21                  | 506,986.19                | 481,872.84                   |
| Salaries-Admin Assistants      | 8,095.65                   | 7,084.17                   | 83,051.43                 | 72,452.97                    |
| Salaries-Office Manager        | 5,112.42                   | 4,963.14                   | 52,303.97                 | 50,703.24                    |
| Salaries-Fire Marshall         | 13,868.16                  | 12,211.30                  | 155,238.46                | 142,208.30                   |
| Director's Fee                 | 0.00                       | 0.00                       | 12,040.00                 | 13,020.00                    |
| Salaries-Inspectors            | 287.50                     | 1,112.50                   | 4,800.00                  | 19,393.75                    |
| COVID Wages                    | 0.00                       | 0.00                       | 13,390.59                 | 0.00                         |
| Audit Adj - Year End           | 0.00                       | 15,358.90                  | 0.00                      | 15,358.90                    |
| Total - Salaries               | 433,090.01                 | 419,845.56                 | 4,752,827.98              | 4,597,668.18                 |
| Salaries OT                    | 3,059.29                   | 15,031.69                  | 141,671.70                | 149,698.66                   |
| Total - OT Salaries            | 3,059.29                   | 15,031.69                  | 141,671.70                | 149,698.66                   |
| 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                         |
| Kranz Body Co.                 | 0.00                       | 6,200.00                   | 0.00                      | 6,200.00                     |
| Donatini Inc.                  | 0.00                       | 0.00                       | 6,499.99                  | 0.00                         |
| Holmatro                       | 0.00                       | 0.00                       | 37,420.37                 | 0.00                         |
| American Response Vehicles     | 0.00                       | 0.00                       | 231,281.00                | 0.00                         |
| Total - Depreciated Assets     | 0.00                       | 6,200.00                   | 280,650.36                | 6,200.00                     |
| FICA/ Medicare                 | 32,723.40                  | 31,461.99                  | 369,025.28                | 356,334.10                   |
| Audit Adj - Year End           | 0.00                       | 983.45                     | 0.00                      | 983.45                       |
| Total - Payroll Taxes          | 32,723.40                  | 32,445.44                  | 369,025.28                | 357,317.55                   |
| Office Depot, Inc.             | 0.00                       | 0.00                       | 0.00                      | 20.25                        |
| Marco                          | 161.74                     | 36.40                      | 563.95                    | 473.20                       |
| Mastercard                     | 0.00                       | 395.33                     | 0.00                      | 395.33                       |
| Office Source                  | 173.60                     | 77.20                      | 2,411.91                  | 1,502.05                     |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 3,416.93                  | 3,446.35                     |
| MO Lawyers Media               | 14.62                      | 0.00                       | 236.75                    | 353.62                       |
| Safeguard                      | 0.00                       | 98.60                      | 428.80                    | 392.90                       |
| ADP Screening Services         | 15.91                      | 0.00                       | 794.71                    | 811.98                       |
| Rejis Commission               | 30.45                      | 0.00                       | 217.35                    | 81.90                        |
| Copy Source                    | 33.25                      | 0.00                       | 57.05                     | 75 <sup>^</sup> <sub>^</sub> |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Wal-Mart                       | 0.00                       | 13.19                      | 19.54                     | 41.11                     |
| UPS                            | 0.00                       | 0.00                       | 36.62                     | 83.63                     |
| Summer One                     | 28.57                      | 146.90                     | 2,244.50                  | 1,935.05                  |
| 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                      |
| Jody Franey                    | 0.00                       | 0.00                       | 140.00                    | 0.00                      |
| Julia Cain                     | 0.00                       | 0.00                       | 70.00                     | 0.00                      |
| VISA                           | 263.95                     | 0.00                       | 263.95                    | 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                       | 2,481.05                   | (2,481.05)                | 2,367.72                  |
| Total - Office Supplies        | 722.09                     | 3,248.67                   | 10,998.68                 | 12,726.99                 |
| Image Trend                    | 0.00                       | 0.00                       | 30,220.60                 | 7,606.97                  |
| First Watch                    | 575.50                     | 575.50                     | 6,906.00                  | 6,906.00                  |
| Miken Technologies             | 2,410.36                   | 0.00                       | 3,850.36                  | 1,344.60                  |
| Sikich                         | 0.00                       | 0.00                       | 1,215.00                  | 1,215.00                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 2.90                      | 924.57                    |
| ESRI                           | 0.00                       | 0.00                       | 1,212.55                  | 1,211.45                  |
| Kno2                           | (480.00)                   | 80.00                      | 0.22                      | 479.78                    |
| 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                       | 0.00                       | 0.00                       | 695.00                    | 0.00                      |
| VISA                           | 30.88                      | 0.00                       | 30.88                     | 0.00                      |
| Total - IT Expenses            | 2,536.74                   | 655.50                     | 53,456.35                 | 48,640.28                 |
| Sieveling                      | 3,035.86                   | 3,084.11                   | 27,131.08                 | 38,803.16                 |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 127.66                    | 173.62                    |
| Fabick                         | 0.00                       | 0.00                       | 0.00                      | 124.94                    |
| Wal-Mart                       | 0.00                       | 279.83                     | 0.00                      | 515.28                    |
| MO River Auto Parts            | 0.00                       | 0.00                       | 251.87                    | 0.00                      |
| Sentinel                       | 0.00                       | 0.00                       | 149.91                    | 0.00                      |
| Audit Adj - Year End           | 0.00                       | 2,144.89                   | (2,144.89)                | 1,233.10                  |
| Total - Gas & Oil/ Fuel        | 3,035.86                   | 5,508.83                   | 25,515.63                 | 40,850.10                 |
| Bank Charges                   | 4.00                       | 3.00                       | 34.00                     | (33.03)                   |
| Total - Bank Charges           | 4.00                       | 3.00                       | 34.00                     | (33.03)                   |
| Sentinel Emergency Solutions   | 4,835.93                   | 861.00                     | 10,349.54                 | 4,637.30                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 1,568.33                  | 0.00                      |
| K&K Supply                     | 0.00                       | 1,285.00                   | 1,440.27                  | 1,285.00                  |
| Project Lifesaver              | 0.00                       | 0.00                       | 0.00                      | 2,063.28                  |
| PSU                            | 0.00                       | 450.00                     | 0.00                      | 450.00                    |
| 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                  | 0.00                       | 0.00                       | 5,515.13                  | 0.00                      |
| Pro Fusion Fab                 | 0.00                       | 0.00                       | 1,475.00                  | 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             | 0.00                       | 0.00                       | 2,000.00                  | 0.00                      |
| Krispy Kreme                   | 0.00                       | 0.00                       | 2,000.00                  | 0.00                      |
| Crest Industries               | 0.00                       | 0.00                       | 25.07                     | 54                        |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Sumner One                     | 0.00                       | 0.00                       | 350.00                    | 0.00                      |
| Banner Fire                    | 10,050.00                  | 0.00                       | 15,608.00                 | 0.00                      |
| Rope N Rescue                  | 0.00                       | 0.00                       | 239.10                    | 0.00                      |
| GME Supply                     | 2,191.10                   | 0.00                       | 2,191.10                  | 0.00                      |
| Audit Adj - Year End           | 0.00                       | 713.15                     | (713.15)                  | 713.15                    |
| Total - Equipment Purchases    | 17,077.03                  | 3,309.15                   | 69,954.57                 | 9,148.73                  |
| 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                    | 366.80                    |
| 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 Commere | 0.00                       | 0.00                       | 350.00                    | 350.00                    |
| Men's Health                   | 0.00                       | 0.00                       | 0.00                      | 42.85                     |
| MABOI                          | 0.00                       | 0.00                       | 35.00                     | 24.50                     |
| Metropolitan Fire Marshall Ass | 0.00                       | 0.00                       | 0.00                      | 50.00                     |
| CCE-911                        | 0.00                       | 0.00                       | 0.00                      | 381.82                    |
| Fire Marshall's Assn of MO     | 0.00                       | 0.00                       | 0.00                      | 90.00                     |
| 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                     |
| Guns & Hoses                   | 0.00                       | 0.00                       | 700.00                    | 700.00                    |
| 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                       | 10,150.80                 | 9,186.47                  |
| McNeil & Company               | 0.00                       | 0.00                       | 49,866.27                 | 48,127.17                 |
| Lakenan                        | 52.50                      | 0.00                       | 315.00                    | 210.00                    |
| MO Employers Mutual            | 0.00                       | 0.00                       | 254,474.52                | 194,408.44                |
| Standard Insurance             | 0.00                       | 0.00                       | 35,244.35                 | 33,673.88                 |
| The Cincinnati Ins Co          | 0.00                       | 0.00                       | 52.50                     | 52.50                     |
| Travelers                      | 0.00                       | 0.00                       | 4,039.34                  | 2,106.89                  |
| Insurance Reimbursements       | 0.00                       | 0.00                       | (178.77)                  | 0.00                      |
| Total - Insurance/ General     | 52.50                      | 0.00                       | 343,813.21                | 278,578.88                |
| Delta Dental                   | 0.00                       | 0.00                       | 72,936.56                 | 72,899.72                 |
| United Healthcare              | 0.00                       | 0.00                       | 1,263,857.11              | 1,242,590.20              |
| Eyemed                         | 387.82                     | 378.45                     | 4,423.88                  | 4,442.49                  |
| Quality Benefits               | 1,658.55                   | 2,234.44                   | 22,622.91                 | 26,000.07                 |
| 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       | (21,003.05)                | (15,542.97)                | (216,684.45)              | (208,250.82)              |
| US Treasury (PCORI)            | 0.00                       | 0.00                       | 451.61                    | 116.33                    |
| Gold's Gym                     | 0.00                       | 286.89                     | 808.20                    | 4,569.25                  |
| Marsh & McLennan               | 0.00                       | 258.44                     | 7,723.73                  | 4,804.52                  |
| Total - Insurance/ Employee    | (18,956.68)                | (12,384.75)                | 1,163,235.26              | 1,152,033.60              |
| Rognan & Associates            | 1,400.00                   | 1,225.00                   | 16,800.00                 | 14,700.00                 |
| Spector, Wolfe, McLaughlin     | 485.10                     | 1,466.85                   | 21,602.91                 | 22,725.14                 |
| Darla Sansoucie                | 140.00                     | 84.00                      | 980.00                    | 2,058.00                  |
| Paylocity                      | 467.53                     | 465.59                     | 6,111.72                  | 5,876.51                  |
| Lockton                        | 3,500.00                   | 3,500.00                   | 14,000.00                 | 14,000.00                 |
| Aon Consulting                 | 0.00                       | 0.00                       | 13,104.11                 | 9,741.45                  |
| Pick, Eggemeyer & Williamson   | 0.00                       | 0.00                       | 6,230.00                  | 6,055.55                  |

See Accountant's Compilation Report - Modified Accrual Basis



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

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Marsh & McLennan               | 0.00                       | 0.00                       | 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                       | 3,409.70                   | (3,409.70)                | 655.21                    |
| Total - Professional Fees      | 5,992.63                   | 10,151.14                  | 85,919.04                 | 77,526.31                 |
| Mastercard                     | 0.00                       | 395.47                     | 0.00                      | 395.47                    |
| Blue Chip Exterminating        | 165.20                     | 59.50                      | 1,696.45                  | 1,206.10                  |
| Buildingstars                  | 160.30                     | 160.30                     | 1,923.60                  | 2,203.60                  |
| B&B Distributors               | 0.00                       | 0.00                       | 1,524.52                  | 543.37                    |
| Commerce Bank-VISA             | 175.01                     | 0.00                       | 362.02                    | 998.23                    |
| BRDA Electric                  | 0.00                       | 431.90                     | 0.00                      | 2,191.70                  |
| Ramair Inc.                    | 0.00                       | 0.00                       | 834.32                    | 0.00                      |
| Lawn Systems                   | 454.48                     | 0.00                       | 928.21                    | 435.75                    |
| Scott Lee Heating              | 266.70                     | 0.00                       | 6,240.67                  | 1,737.47                  |
| Fenton Feed Mill               | 0.00                       | 0.00                       | 81.90                     | 0.00                      |
| STL Automatic Door             | 863.10                     | 0.00                       | 9,034.90                  | 5,334.56                  |
| STL Automatic Sprinkler        | 0.00                       | 0.00                       | 389.20                    | 383.60                    |
| Pfizinger Graphics             | 0.00                       | 0.00                       | 0.00                      | 563.50                    |
| Merlo Plumbing                 | 187.60                     | 0.00                       | 1,319.53                  | 698.02                    |
| Sam's Club                     | 0.00                       | 0.00                       | 791.07                    | 239.61                    |
| Lowe's                         | 0.00                       | 0.00                       | 631.75                    | 312.81                    |
| Midwest Alarms                 | 0.00                       | 0.00                       | 2,038.75                  | 540.75                    |
| Lowe's                         | 0.00                       | 30.67                      | 0.00                      | 61.53                     |
| Bopp Landscaping               | 0.00                       | 0.00                       | 0.00                      | 420.00                    |
| Daniel's Lawn Care             | 199.50                     | 0.00                       | 7,010.50                  | 5,064.50                  |
| Grant Contracting              | 0.00                       | 0.00                       | 0.00                      | 825.00                    |
| 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                      |
| Burnes-Citadel Security Co.    | 1,363.25                   | 0.00                       | 2,726.50                  | 0.00                      |
| Building Maint Reimbursements  | 0.00                       | 0.00                       | (49.00)                   | (847.96)                  |
| Audit Adj - Year End           | 0.00                       | 1,533.35                   | (1,533.35)                | (566.50)                  |
| Total - Building Maintenance   | 3,835.14                   | 2,611.19                   | 44,432.58                 | 22,741.11                 |
| Sentinel Emergency Solutions   | 1,393.38                   | 3,128.71                   | 11,952.71                 | 13,159.81                 |
| Dobbs Tire                     | 0.00                       | 0.00                       | 0.00                      | 20.92                     |
| Mastercard                     | 0.00                       | 30.85                      | 0.00                      | 30.85                     |
| Grainger                       | 0.00                       | 0.00                       | 109.72                    | 0.00                      |
| K&K Supply                     | 5.60                       | 0.00                       | 217.00                    | 560.37                    |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 384.73                    | 1,895.19                  |
| Banner Fire Equipment          | 0.00                       | 0.00                       | 210.80                    | 2,966.33                  |
| Crest Industries               | 0.00                       | 0.00                       | 212.71                    | 144.55                    |
| Batteries Plus                 | 0.00                       | 0.00                       | 0.00                      | 809.73                    |
| Lowe's                         | 135.82                     | 0.00                       | 293.65                    | 2,066.28                  |
| Show Me Weights                | 0.00                       | 0.00                       | 0.00                      | 581.14                    |
| 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                       | 75.15                     | 378.57                    |
| 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            | 46.88                      | 0.00                       | 174.56                    | 198.32                    |
| Mueller Industries             | 0.00                       | 0.00                       | 50.00                     | 57.66                     |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                 | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|---------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Stephanie Spaniol               | 0.00                       | 0.00                       | 0.00                      | 76.26                     |
| Ajax Tool Works                 | 0.00                       | 0.00                       | 0.00                      | 390.85                    |
| Wal-Mart                        | 0.00                       | 0.00                       | 0.00                      | 97.98                     |
| Vinyl Images                    | 0.00                       | 0.00                       | 947.59                    | 0.00                      |
| Abednego Fire Protection        | 0.00                       | 0.00                       | 2,188.75                  | 0.00                      |
| VISA                            | 272.05                     | 0.00                       | 638.31                    | 0.00                      |
| MacQueen Emergency              | 59.37                      | 0.00                       | 59.37                     | 0.00                      |
| Audit Adj - Year End            | 0.00                       | 88.35                      | (88.35)                   | 88.35                     |
| Total - Equipment Maintenance   | 1,913.10                   | 3,247.91                   | 17,723.30                 | 26,295.46                 |
| Sentinel Emergency Solutions    | 3,470.99                   | 12,829.14                  | 24,560.17                 | 53,266.85                 |
| Afton Radiator                  | 0.00                       | 0.00                       | 0.00                      | 9,563.67                  |
| CIT Trucks                      | 7,644.60                   | 468.84                     | 47,105.26                 | 26,345.54                 |
| Fabick                          | 0.00                       | 0.00                       | 5.42                      | 2,163.80                  |
| Kelly's Auto Repair             | 0.00                       | 0.00                       | 0.00                      | 223.53                    |
| Commerce Bank-VISA              | 115.46                     | 359.00                     | 2,386.39                  | 1,816.94                  |
| Public Safety Outfitters        | 0.00                       | 0.00                       | 0.00                      | 8,615.86                  |
| Don's Automotive                | 0.00                       | 0.00                       | 447.71                    | 1,543.11                  |
| Metro Electric Supply           | 0.00                       | 0.00                       | 0.00                      | 297.43                    |
| Purcell Tire Company            | 0.00                       | 2,771.75                   | 8,015.74                  | 5,616.63                  |
| MO Vocational Enterprises       | 0.00                       | 0.00                       | 0.00                      | 62.62                     |
| American Test Center            | 2,493.00                   | 1,912.00                   | 3,068.00                  | 4,854.95                  |
| Pfizinger Graphics              | 0.00                       | 0.00                       | 0.00                      | 2,054.50                  |
| Wal-Mart                        | 0.00                       | 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             | 109.89                     | 140.41                     | 795.36                    | 1,374.12                  |
| AHS Rescue                      | 0.00                       | 0.00                       | 0.00                      | 1,231.23                  |
| Inmar Marine Group              | 0.00                       | 0.00                       | 0.00                      | 3,645.95                  |
| Crest Industries                | 0.00                       | 0.00                       | 0.00                      | 39.38                     |
| Leo M Ellebracht                | 0.00                       | 0.00                       | 16,003.09                 | 2,672.62                  |
| Valley Park Welding             | 0.00                       | 0.00                       | 0.00                      | 50.00                     |
| Mertz Auto Body                 | 0.00                       | 3,111.70                   | 0.00                      | 3,111.70                  |
| Roto Rays                       | 0.00                       | 1,038.16                   | 0.00                      | 1,038.16                  |
| Mueller Industries              | 0.00                       | 0.00                       | 325.00                    | 0.00                      |
| Sam's Club                      | 0.00                       | 0.00                       | 31.13                     | 0.00                      |
| Miner's Towing                  | 0.00                       | 0.00                       | 851.00                    | 0.00                      |
| Weis Fire & Safety              | 0.00                       | 0.00                       | 136.82                    | 0.00                      |
| Tom Meyer                       | 0.00                       | 0.00                       | 34.95                     | 0.00                      |
| Advance Auto Parts              | 119.96                     | 0.00                       | 119.96                    | 0.00                      |
| MacQueen Emergency              | 625.00                     | 0.00                       | 625.00                    | 0.00                      |
| Vehicle Reimbursements          | 0.00                       | (12,176.80)                | (808.60)                  | (14,788.50)               |
| Audit Adj - Year-end            | 0.00                       | 3,192.74                   | (3,192.74)                | 249.79                    |
| Total - Vehicle Maintenance     | 14,578.90                  | 13,646.94                  | 100,544.58                | 126,734.54                |
| 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 Interest | 0.00                       | 0.00                       | 0.00                      | 421.47                    |
| Reliance Bank-Mort. Principle   | 0.00                       | 0.00                       | 0.00                      | 243,000.00                |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                     | 7,210.00                   | 10,874.50                  | 8,043.00                  | 11,924.50                 |
| Athletico LTD                  | 0.00                       | 0.00                       | 210.00                    | 140.00                    |
| Cleveland Heartlab             | 9,182.25                   | 0.00                       | 9,182.25                  | 6,195.00                  |
| Total - Doctors Fees           | 16,392.25                  | 10,874.50                  | 17,435.25                 | 18,476.31                 |
| Total - Rental Repair          | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Misc. Expenses                 | 0.00                       | 0.00                       | 0.00                      | 16.52                     |
| Commerce Bank-VISA             | 0.00                       | 530.62                     | 3,255.62                  | 3,152.05                  |
| Wal-Mart                       | 0.00                       | 0.00                       | 0.00                      | 18.31                     |
| Petty Cash                     | 0.00                       | 0.00                       | 37.14                     | 74.01                     |
| Sam's                          | 0.00                       | 108.32                     | 205.22                    | 370.37                    |
| Pfztinger Graphics             | 0.00                       | 0.00                       | 0.00                      | 712.00                    |
| Vinyl Images                   | 0.00                       | 0.00                       | 0.00                      | 66.89                     |
| Lowe's                         | 0.00                       | 0.00                       | 221.94                    | 0.00                      |
| Schnucks                       | 0.00                       | 25.08                      | 0.00                      | 714.20                    |
| 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                    |
| Payler                         | 0.00                       | 0.00                       | 0.00                      | 230.30                    |
| Missouri Fire Service Funeral  | 0.00                       | 0.00                       | 56.00                     | 0.00                      |
| VISA                           | 619.81                     | 0.00                       | 619.81                    | 0.00                      |
| Misc Expense - Undefined       | 0.00                       | 0.00                       | 0.00                      | (0.18)                    |
| Audit Adj - Year End           | 0.00                       | 218.43                     | (218.43)                  | (330.95)                  |
| Total - Misc Expenses          | 619.81                     | 882.45                     | 4,177.30                  | 5,644.08                  |
| Pattonville FPD                | 0.00                       | 0.00                       | 202.50                    | 0.00                      |
| Mastercard                     | 0.00                       | 957.59                     | 0.00                      | 957.59                    |
| 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             | 0.00                       | 0.00                       | 10,247.51                 | 15,210.44                 |
| Sikich                         | 0.00                       | 0.00                       | 590.38                    | 817.99                    |
| 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                  | 236.88                     | 0.00                       | 327.55                    | 354.09                    |
| Nick Robben                    | 0.00                       | 69.30                      | 0.00                      | 69.30                     |
| Wal-Mart                       | 0.00                       | 78.04                      | 36.93                     | 181.22                    |
| 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                     |
| K&K Supply                     | 0.00                       | 0.00                       | 0.00                      | 217.52                    |
| JeffCo Emergency Services      | 0.00                       | 0.00                       | 280.00                    | 0.00                      |
| Lowe's                         | 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                      | 246.44                    |
| West County EMS & Fire         | 0.00                       | 0.00                       | 450.00                    | 2,160.00                  |
| 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                      | 267.50                    |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                        | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                      | 74.31                     |
| Keith Menning                          | 0.00                       | 0.00                       | 0.00                      | 276.81                    |
| St. Louis Area Fire Administra         | 0.00                       | 0.00                       | 0.00                      | 35.00                     |
| Brad Jokerst                           | 0.00                       | 86.80                      | 0.00                      | 86.80                     |
| 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                               | 0.00                       | 0.00                       | 2,250.96                  | 0.00                      |
| VISA                                   | 164.98                     | 0.00                       | 164.98                    | 0.00                      |
| ICC                                    | 0.00                       | 0.00                       | 397.00                    | 0.00                      |
| Tim Geiss                              | 0.00                       | 0.00                       | 2,786.00                  | 0.00                      |
| Training Reimbursements                | 0.00                       | 0.00                       | (7,301.47)                | (177.72)                  |
| Audit Adj - Year End                   | 0.00                       | 1,206.80                   | (1,206.80)                | 1,206.80                  |
| Total - Training & Education           | 401.86                     | 2,398.53                   | 18,748.45                 | 37,388.70                 |
| Leon Uniform Company                   | 244.82                     | 150.84                     | 8,734.83                  | 1,778.86                  |
| Sentinel Emergency Solutions           | 0.00                       | 2,062.96                   | 3,932.43                  | 2,871.83                  |
| Leo Ellebrecht                         | 0.00                       | 2,913.06                   | 6,229.97                  | 22,164.33                 |
| Weber Fire & Safety                    | 0.00                       | 0.00                       | 472.15                    | 215.78                    |
| 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                      | 454.30                    |
| AHS Rescue                             | 0.00                       | 0.00                       | 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                      |
| Feld Fire                              | 0.00                       | 0.00                       | 48.58                     | 0.00                      |
| Uniform Reimbursements                 | 0.00                       | (21.00)                    | (629.66)                  | (52.50)                   |
| Audit Adj - Year End                   | 0.00                       | 136.40                     | (136.40)                  | (681.80)                  |
| Employee Uniform Reimbursement         | 0.00                       | 0.00                       | 588.00                    | (73.50)                   |
| Total - Uniforms                       | 244.82                     | 5,242.26                   | 56,735.87                 | 76,648.78                 |
| Grainger                               | 0.00                       | 0.00                       | 758.73                    | 575.48                    |
| Lowes                                  | 0.00                       | 0.00                       | 1,091.69                  | 1,498.18                  |
| Sam's Club                             | 0.00                       | 10.96                      | 5,802.12                  | 5,199.63                  |
| Commerce Bank-VISA                     | 0.00                       | 0.00                       | 552.55                    | 554.14                    |
| Batteries Plus Bulbs                   | 0.00                       | 0.00                       | 440.35                    | 407.15                    |
| Cratex Packaging                       | 0.00                       | 399.25                     | 1,055.43                  | 1,055.43                  |
| Wal-Mart                               | 0.00                       | 0.00                       | 167.47                    | 806.16                    |
| The Flag Loft                          | 0.00                       | 0.00                       | 145.18                    | 360.43                    |
| K&K Supply                             | 0.00                       | 0.00                       | 210.53                    | 37.84                     |
| United Laboratories                    | 0.00                       | 0.00                       | 0.00                      | 796.36                    |
| Verlo Mattress                         | 0.00                       | 0.00                       | 4,882.50                  | 0.00                      |
| Audit Adj - Year End                   | 0.00                       | 125.58                     | (125.58)                  | (486.44)                  |
| Total - Supplies/ Cleaning & Maintenan | 0.00                       | 535.79                     | 14,980.97                 | 10,804.36                 |
| Missouri-American Water                | 291.74                     | 114.57                     | 2,719.64                  | 1,982.98                  |
| Laclede Gas Company                    | 466.55                     | 649.81                     | 5,680.01                  | 6,653.82                  |
| AmerenUE                               | 1,824.03                   | 1,268.69                   | 19,364.74                 | 20,709.19                 |
| MSD                                    | 469.04                     | 239.20                     | 2,972.27                  | 2,477.59                  |
| Aspen Waste Systems                    | 258.25                     | 238.62                     | 3,079.38                  | 2,751.72                  |
| Total - Utilities                      | 3,309.61                   | 2,510.89                   | 33,816.04                 | 34,575.26                 |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                        | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Overhead Transfer                      | 0.00                       | 0.00                       | 750,000.00                | 500,000.00                |
| Total - Overhead Transfers             | 0.00                       | 0.00                       | 750,000.00                | 500,000.00                |
| Total Expenditures                     | 520,632.36                 | 525,964.69                 | 8,367,214.84              | 7,843,883.84              |
| Excess Revenue over (under) Expenditur | \$ 3,172,488.73            | 3,657,993.05               | \$ 2,245,042.02           | 3,275,352.34              |

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

ASSETS

|                              |    |                     |
|------------------------------|----|---------------------|
| Current Assets               |    |                     |
| Simmons Bank - 3181          | \$ | 1,569,349.37        |
| MVB Money Market             |    | 7,702.97            |
| Investment Account           |    | 3,342,257.42        |
| COVID-19 Fund                |    | 19,137.32           |
| Taxes Receivable - Current   |    | 1,961,744.00        |
| Due From General             |    | 19,932.01           |
| Ambulance Billing Receivable |    | 178,751.00          |
| Prepaid Expenses             |    | 129,800.44          |
|                              |    | <hr/>               |
| Total Current Assets         |    | 7,228,674.53        |
| Property and Equipment       |    | <hr/>               |
| Total Property and Equipment |    | 0.00                |
| Other Assets                 |    | <hr/>               |
| Total Other Assets           |    | 0.00                |
|                              |    | <hr/>               |
| Total Assets                 | \$ | <u>7,228,674.53</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                     |
|------------------------------------------|----|---------------------|
| Current Liabilities                      |    |                     |
| Accrued Salaries Payable                 | \$ | 31,384.72           |
| IRS Payroll Taxes W/H                    |    | 2,390.96            |
|                                          |    | <hr/>               |
| Total Current Liabilities                |    | 33,775.68           |
| Deferred Inflows of Resources            |    |                     |
| Unavailable Revenue - Def Tax            |    | 591,418.00          |
|                                          |    | <hr/>               |
| Total Deferred Inflows of Resources      |    | 591,418.00          |
|                                          |    | <hr/>               |
| Total Liabilities                        |    | 625,193.68          |
| Fund Balance                             |    |                     |
| Fund Balance - Restricted                |    | 5,647,076.23        |
| Excess Revenue over (under) Ex           |    | 956,404.62          |
|                                          |    | <hr/>               |
| Total Fund Balance                       |    | 6,603,480.85        |
|                                          |    | <hr/>               |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u>7,228,674.53</u> |

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

|                                        | Current Month   |        | Year to Date    |        |
|----------------------------------------|-----------------|--------|-----------------|--------|
| Revenues                               |                 |        |                 |        |
| Tax Revenues                           | \$ 1,094,377.60 | 92.46  | \$ 3,089,363.53 | 74.11  |
| Ambulance Service Charge               | 88,927.41       | 7.51   | 768,740.93      | 18.44  |
| Interest Income                        | 262.26          | 0.02   | 25,079.49       | 0.60   |
| COVID-19 Stimulus Income               | 0.00            | 0.00   | 5,738.82        | 0.14   |
| GEMT Revenue                           | 0.00            | 0.00   | 279,546.59      | 6.71   |
| Total Revenues                         | 1,183,567.27    | 100.00 | 4,168,469.36    | 100.00 |
| Cost of Sales                          |                 |        |                 |        |
| Total Cost of Sales                    | 0.00            | 0.00   | 0.00            | 0.00   |
| Gross Profit                           | 1,183,567.27    | 100.00 | 4,168,469.36    | 100.00 |
| Expenditures                           |                 |        |                 |        |
| Salaries                               | 180,608.25      | 15.26  | 1,969,471.09    | 47.25  |
| Salaries OT                            | 1,311.13        | 0.11   | 60,708.56       | 1.46   |
| Payroll Taxes                          | 13,566.99       | 1.15   | 152,726.47      | 3.66   |
| Office Supplies                        | 309.48          | 0.03   | 4,713.72        | 0.11   |
| Gas & Oil-Fuel                         | 1,301.08        | 0.11   | 10,935.21       | 0.26   |
| Bank Charges                           | 83.50           | 0.01   | 1,220.50        | 0.03   |
| Dues & Subscriptions                   | 0.00            | 0.00   | 3,558.70        | 0.09   |
| Insurance - General                    | 22.50           | 0.00   | 147,348.47      | 3.53   |
| Insurance - Employee                   | (788.24)        | (0.07) | 500,933.79      | 12.02  |
| Professional Fee                       | 5,547.07        | 0.47   | 71,991.58       | 1.73   |
| GEMT Fees                              | 0.00            | 0.00   | 102,256.48      | 2.45   |
| Building Maintenance                   | 1,643.62        | 0.14   | 19,042.60       | 0.46   |
| Equipment Maintenance                  | 14,220.31       | 1.20   | 89,637.72       | 2.15   |
| Vehicle Maintenance                    | 376.61          | 0.03   | 7,105.88        | 0.17   |
| Workers Comp Claims                    | 0.00            | 0.00   | 586.13          | 0.01   |
| Doctors Fees                           | 7,025.25        | 0.59   | 7,472.25        | 0.18   |
| Misc Expenses                          | 265.64          | 0.02   | 1,695.16        | 0.04   |
| Training & Education                   | 1,724.38        | 0.15   | 15,455.60       | 0.37   |
| Uniforms                               | 104.92          | 0.01   | 24,315.35       | 0.58   |
| Supplies-Cleaning & Maint.             | 0.00            | 0.00   | 6,396.95        | 0.15   |
| Utilities                              | 1,418.38        | 0.12   | 14,492.53       | 0.35   |
| Total Expenditures                     | 228,740.87      | 19.33  | 3,212,064.74    | 77.06  |
| Excess Revenue over (under) Expenditur | \$ 954,826.40   | 80.67  | \$ 956,404.62   | 22.94  |

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

|                              | Current Month   |        | Year to Date    |        |
|------------------------------|-----------------|--------|-----------------|--------|
| Revenues                     |                 |        |                 |        |
| Tax Collection - Current     | \$ 1,094,377.60 | 92.46  | \$ 3,089,363.53 | 74.11  |
| Ambulance Service Charge     | 2,978.81        | 0.25   | 19,091.86       | 0.46   |
| Ambulance Service Charge     | 86,554.73       | 7.31   | 755,809.60      | 18.13  |
| Ambulance Refunds            | (606.13)        | (0.05) | (6,160.53)      | (0.15) |
| MVB Interest                 | 0.65            | 0.00   | 13.63           | 0.00   |
| Simmons Bank Interest        | 261.61          | 0.02   | 22,048.89       | 0.53   |
| Investment Interest          | 0.00            | 0.00   | 3,009.06        | 0.07   |
| Simmons Bank COVID Interest  | 0.00            | 0.00   | 7.91            | 0.00   |
| COVID-19 Stimulus Income     | 0.00            | 0.00   | 5,738.82        | 0.14   |
| GEMT Revenue                 | 0.00            | 0.00   | 279,546.59      | 6.71   |
| Total Revenues               | 1,183,567.27    | 100.00 | 4,168,469.36    | 100.00 |
| Cost of Sales                |                 |        |                 |        |
| Total Cost of Sales          | 0.00            | 0.00   | 0.00            | 0.00   |
| Gross Profit                 | 1,183,567.27    | 100.00 | 4,168,469.36    | 100.00 |
| Expenditures                 |                 |        |                 |        |
| Salaries-Paramedics          | 745.47          | 0.06   | 1,539.59        | 0.04   |
| Directors Fees               | 0.00            | 0.00   | 5,160.00        | 0.12   |
| Salaries-Fire Chief          | 3,986.15        | 0.34   | 40,961.40       | 0.98   |
| Salaries-Deputy Chiefs       | 19,880.90       | 1.68   | 217,279.77      | 5.21   |
| Salaries-Admin Assistants    | 3,469.57        | 0.29   | 35,593.49       | 0.85   |
| Salaries-Office Manager      | 2,191.04        | 0.19   | 22,415.97       | 0.54   |
| Salaries-EMT/Paramedic       | 150,335.12      | 12.70  | 1,640,774.14    | 39.36  |
| COVID Wages                  | 0.00            | 0.00   | 5,746.73        | 0.14   |
| Payroll OT-Ambulance         | 1,068.29        | 0.09   | 47,727.45       | 1.14   |
| Payroll OT - Deputy Chiefs   | 242.84          | 0.02   | 12,981.11       | 0.31   |
| PR Taxes - FICA/ Medicare    | 13,566.99       | 1.15   | 152,726.47      | 3.66   |
| Ambulance Exp Transfer       | 309.48          | 0.03   | 5,777.03        | 0.14   |
| Audit Adj-Year End           | 0.00            | 0.00   | (1,063.31)      | (0.03) |
| Ambulance Exp Transfer       | 1,301.08        | 0.11   | 11,854.45       | 0.28   |
| Audit Adj-Year End           | 0.00            | 0.00   | (919.24)        | (0.02) |
| Simmons Bank                 | 83.50           | 0.01   | 1,220.50        | 0.03   |
| Ambulance Transfer           | 0.00            | 0.00   | 3,558.70        | 0.09   |
| Ambulance Exp Transfer       | 22.50           | 0.00   | 147,348.47      | 3.53   |
| Ambulance Exp Transfer       | (788.24)        | (0.07) | 500,933.79      | 12.02  |
| Rognan & Associates          | 600.00          | 0.05   | 7,200.00        | 0.17   |
| Spector, Wolfe, McLaughlin   | 207.90          | 0.02   | 9,258.39        | 0.22   |
| Darla Sansoucie              | 60.00           | 0.01   | 420.00          | 0.01   |
| Paylocity                    | 200.36          | 0.02   | 2,619.25        | 0.06   |
| Lockton                      | 1,500.00        | 0.13   | 6,000.00        | 0.14   |
| Aon Consulting               | 0.00            | 0.00   | 5,616.05        | 0.13   |
| EMS/Mc                       | 0.00            | 0.00   | 10,159.15       | 0.24   |
| Fick, Eggemeyer & Williamson | 0.00            | 0.00   | 2,670.00        | 0.06   |
| EMS/MC C/C Fees              | 2,978.81        | 0.25   | 27,285.42       | 0.65   |
| Simmons Bank                 | 0.00            | 0.00   | 50.00           | 0.00   |
| Speartip                     | 0.00            | 0.00   | 4,500.00        | 0.11   |
| Audit Adj-Year End           | 0.00            | 0.00   | (3,786.68)      | (0.09) |
| GEMT Fees                    | 0.00            | 0.00   | 102,256.48      | 2.45   |
| Ambulance Transfer           | 1,643.62        | 0.14   | 19,699.75       | 0.47   |
| Audit Adj-Year End           | 0.00            | 0.00   | (657.15)        | (0.02) |
| Stryker                      | 5,198.40        | 0.44   | 26,692.47       | 0.64   |
| Airgas                       | 1,111.64        | 0.09   | 5,020.89        | 0.12   |
| SSM Health                   | 997.44          | 0.08   | 9,788.94        | 0.23   |



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

|                                        | Current Month |       | Year to Date  |        |
|----------------------------------------|---------------|-------|---------------|--------|
| Boundtree                              | 5,496.94      | 0.46  | 37,717.08     | 0.90   |
| St. Clare Hospital                     | 0.00          | 0.00  | 1,466.68      | 0.04   |
| Commerce Bank-VISA                     | 0.00          | 0.00  | 33.15         | 0.00   |
| EMSAR                                  | 0.00          | 0.00  | 973.19        | 0.02   |
| Arrow International                    | 0.00          | 0.00  | 429.66        | 0.01   |
| 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        | 0.00   |
| Bernes Inc                             | 0.00          | 0.00  | 50.00         | 0.00   |
| MOMAR                                  | 0.00          | 0.00  | 1,173.22      | 0.03   |
| Lowes                                  | 11.74         | 0.00  | 11.74         | 0.00   |
| Armstrong Medical                      | 1,333.48      | 0.11  | 1,333.48      | 0.03   |
| Ambulance Transfer                     | 70.67         | 0.01  | 12,188.47     | 0.29   |
| Audit Adj-Year End                     | 0.00          | 0.00  | (8,496.98)    | (0.20) |
| K&K Car Repair                         | 0.00          | 0.00  | 2,182.11      | 0.05   |
| Purcell Tire                           | 52.40         | 0.00  | 3,775.79      | 0.09   |
| Sunset Auto                            | 176.22        | 0.01  | 269.37        | 0.01   |
| Don's Automotive                       | 0.00          | 0.00  | 75.14         | 0.00   |
| Emergency Services Supply              | 0.00          | 0.00  | 486.52        | 0.01   |
| MO River Auto Parts                    | 0.00          | 0.00  | 326.05        | 0.01   |
| Ambulance Expl Transfer                | 147.99        | 0.01  | (9.10)        | 0.00   |
| Ambulance Exp Transfer                 | 0.00          | 0.00  | 586.13        | 0.01   |
| Ambulance Exp Transfer                 | 7,025.25      | 0.59  | 7,472.25      | 0.18   |
| Ambulance Transfer                     | 265.64        | 0.02  | 1,788.77      | 0.04   |
| Audit Adj - Year End                   | 0.00          | 0.00  | (93.61)       | 0.00   |
| Commerce Bank-VISA                     | 1,552.16      | 0.13  | 6,259.34      | 0.15   |
| SSM Health                             | 0.00          | 0.00  | 242.00        | 0.01   |
| ET&C Group                             | 0.00          | 0.00  | 1,350.00      | 0.03   |
| Steve McKinney                         | 0.00          | 0.00  | 25.00         | 0.00   |
| EMST                                   | 0.00          | 0.00  | 1,200.00      | 0.03   |
| Ambulance Exp Transfer                 | 172.22        | 0.01  | 6,896.46      | 0.17   |
| Audit Adj-Year End                     | 0.00          | 0.00  | (517.20)      | (0.01) |
| Ambulance Exp Transfer                 | 104.92        | 0.01  | 8,884.26      | 0.21   |
| Uniforms - Payroll                     | 0.00          | 0.00  | 15,489.55     | 0.37   |
| Audit Adj - Year End                   | 0.00          | 0.00  | (58.46)       | 0.00   |
| Ambulance Transfer                     | 0.00          | 0.00  | 6,450.77      | 0.15   |
| Audit Adj-Year End                     | 0.00          | 0.00  | (53.82)       | 0.00   |
| Ambulance Exp Transfer                 | 1,418.38      | 0.12  | 14,492.53     | 0.35   |
| Total Expenditures                     | 228,740.87    | 19.33 | 3,212,064.74  | 77.06  |
| Excess Revenue over (under) Expenditur | \$ 954,826.40 | 80.67 | \$ 956,404.62 | 22.94  |

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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Revenues                           | \$ 1,094,377.60            | \$ 1,233,678.72            | \$ 3,089,363.53           | \$ 3,165,240.38           |
| Ambulance Service Charge               | 88,927.41                  | 95,662.81                  | 768,740.93                | 834,947.18                |
| Interest Income                        | 262.26                     | 10,784.02                  | 25,079.49                 | 88,908.30                 |
| Grant Income                           | 0.00                       | 0.00                       | 0.00                      | 2,500.00                  |
| COVID-19 Stimulus Income               | 0.00                       | 0.00                       | 5,738.82                  | 0.00                      |
| GEMT Revenue                           | 0.00                       | 0.00                       | 279,546.59                | 121,304.80                |
| Total Revenues                         | <u>1,183,567.27</u>        | <u>1,340,125.55</u>        | <u>4,168,469.36</u>       | <u>4,212,900.66</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>1,183,567.27</u>        | <u>1,340,125.55</u>        | <u>4,168,469.36</u>       | <u>4,212,900.66</u>       |
| Expenditures                           |                            |                            |                           |                           |
| Salaries                               | 180,608.25                 | 174,776.46                 | 1,969,471.09              | 1,901,723.98              |
| Salaries OT                            | 1,311.13                   | 6,442.16                   | 60,708.56                 | 64,156.60                 |
| Election Expenses                      | 0.00                       | 0.00                       | 0.00                      | 1.22                      |
| Payroll Taxes                          | 13,566.99                  | 13,546.86                  | 152,726.47                | 147,971.91                |
| Office Supplies                        | 309.48                     | 1,392.29                   | 4,713.72                  | 5,770.73                  |
| Gas & Oil-Fuel                         | 1,301.08                   | 2,360.93                   | 10,935.21                 | 17,507.20                 |
| Bank Charges                           | 83.50                      | 84.00                      | 1,220.50                  | 704.00                    |
| Dues & Subscriptions                   | 0.00                       | (25.00)                    | 3,558.70                  | 3,064.69                  |
| Insurance - General                    | 22.50                      | 0.00                       | 147,348.47                | 119,390.96                |
| Insurance - Employee                   | (788.24)                   | (388.76)                   | 500,933.79                | 496,222.71                |
| Professional Fee                       | 5,547.07                   | 9,635.45                   | 71,991.58                 | 76,588.71                 |
| GEMT Fees                              | 0.00                       | 0.00                       | 102,256.48                | 51,515.72                 |
| Building Maintenance                   | 1,643.62                   | 1,119.09                   | 19,042.60                 | 9,746.20                  |
| Equipment Maintenance                  | 14,220.31                  | 15,370.01                  | 89,637.72                 | 92,981.63                 |
| Vehicle Maintenance                    | 376.61                     | 143.47                     | 7,105.88                  | 27,782.16                 |
| Workers Comp Claims                    | 0.00                       | 0.00                       | 586.13                    | 407.32                    |
| Doctors Fees                           | 7,025.25                   | 4,660.50                   | 7,472.25                  | 7,918.42                  |
| Misc Expenses                          | 265.64                     | 853.59                     | 1,695.16                  | 2,696.09                  |
| Training & Education                   | 1,724.38                   | 1,102.95                   | 15,455.60                 | 27,004.75                 |
| Uniforms                               | 104.92                     | 2,246.68                   | 24,315.35                 | 32,849.47                 |
| Supplies-Cleaning & Maint.             | 0.00                       | 229.63                     | 6,396.95                  | 4,630.36                  |
| Utilities                              | 1,418.38                   | 1,076.08                   | 14,492.53                 | 14,817.78                 |
| Total Expenditures                     | <u>228,740.87</u>          | <u>234,626.39</u>          | <u>3,212,064.74</u>       | <u>3,105,452.61</u>       |
| Excess Revenue over (under) Expenditur | \$ <u>954,826.40</u>       | \$ <u>1,105,499.16</u>     | \$ <u>956,404.62</u>      | \$ <u>1,107,448.05</u>    |

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

|                              | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b>Revenues</b>              |                            |                            |                           |                           |
| Tax Collection - Current     | \$ 1,094,377.60            | \$ 1,233,678.72            | \$ 3,089,363.53           | \$ 3,165,240.38           |
| Ambulance Service Charge     | 2,978.81                   | 0.00                       | 19,091.86                 | 0.00                      |
| Ambulance Service Charge     | 86,554.73                  | 95,662.81                  | 755,809.60                | 838,531.16                |
| Ambulance Refunds            | (606.13)                   | 0.00                       | (6,160.53)                | (3,583.98)                |
| MVB Interest                 | 0.65                       | 2.28                       | 13.63                     | 22.06                     |
| Simmons Bank Interest        | 261.61                     | 4,037.47                   | 22,048.89                 | 61,655.21                 |
| Investment Interest          | 0.00                       | 6,744.27                   | 3,009.06                  | 27,231.03                 |
| Simmons Bank COVID Interest  | 0.00                       | 0.00                       | 7.91                      | 0.00                      |
| Grant Income                 | 0.00                       | 0.00                       | 0.00                      | 2,500.00                  |
| COVID-19 Stimulus Income     | 0.00                       | 0.00                       | 5,738.82                  | 0.00                      |
| GEMT Revenue                 | 0.00                       | 0.00                       | 279,546.59                | 121,304.80                |
| <b>Total Revenues</b>        | <b>1,183,567.27</b>        | <b>1,340,125.55</b>        | <b>4,168,469.36</b>       | <b>4,212,900.66</b>       |
| <b>Cost of Sales</b>         |                            |                            |                           |                           |
| <b>Total Cost of Sales</b>   | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>               | <b>0.00</b>               |
| <b>Gross Profit</b>          | <b>1,183,567.27</b>        | <b>1,340,125.55</b>        | <b>4,168,469.36</b>       | <b>4,212,900.66</b>       |
| <b>Expenditures</b>          |                            |                            |                           |                           |
| Salaries-Paramedics          | 745.47                     | 399.83                     | 1,539.59                  | 399.80                    |
| Directors Fees               | 0.00                       | 0.00                       | 5,160.00                  | 5,580.00                  |
| Salaries-Fire Chief          | 3,986.15                   | 3,870.00                   | 40,961.40                 | 39,773.06                 |
| Salaries-Deputy Chiefs       | 19,880.90                  | 20,423.66                  | 217,279.77                | 206,516.94                |
| Salaries-Admin Assistants    | 3,469.57                   | 3,036.07                   | 35,593.49                 | 31,051.27                 |
| Salaries-Office Manager      | 2,191.04                   | 2,127.06                   | 22,415.97                 | 21,729.96                 |
| Salaries-EMT/Paramedic       | 150,335.12                 | 138,355.80                 | 1,640,774.14              | 1,590,108.91              |
| COVID Wages                  | 0.00                       | 0.00                       | 5,746.73                  | 0.00                      |
| Audit Adj - Year End         | 0.00                       | 6,564.04                   | 0.00                      | 6,564.04                  |
| Payroll OT-Ambulance         | 1,068.29                   | 6,241.24                   | 47,727.45                 | 61,179.00                 |
| Payroll OT - Deputy Chiefs   | 242.84                     | 200.92                     | 12,981.11                 | 2,977.60                  |
| General Exp Transfer         | 0.00                       | 0.00                       | 0.00                      | 1.22                      |
| PR Taxes - FICA/ Medicare    | 13,566.99                  | 13,054.73                  | 152,726.47                | 147,479.78                |
| Audit Adj - Year End         | 0.00                       | 492.13                     | 0.00                      | 492.13                    |
| Missouri Lawyers Media       | 0.00                       | 0.00                       | 0.00                      | 36.40                     |
| Ambulance Exp Transfer       | 309.48                     | 328.98                     | 5,777.03                  | 4,719.59                  |
| Audit Adj-Year End           | 0.00                       | 1,063.31                   | (1,063.31)                | 1,014.74                  |
| Ambulance Exp Transfer       | 1,301.08                   | 1,441.69                   | 11,854.45                 | 16,978.73                 |
| Audit Adj-Year End           | 0.00                       | 919.24                     | (919.24)                  | 528.47                    |
| Simmons Bank                 | 83.50                      | 84.00                      | 1,220.50                  | 704.00                    |
| Ambulance Transfer           | 0.00                       | (25.00)                    | 3,558.70                  | 3,064.69                  |
| Ambulance Exp Transfer       | 22.50                      | 0.00                       | 147,348.47                | 119,390.96                |
| Ambulance Exp Transfer       | (788.24)                   | (388.76)                   | 500,933.79                | 496,222.71                |
| Rognan & Associates          | 600.00                     | 525.00                     | 7,200.00                  | 6,300.00                  |
| ProClaims                    | 0.00                       | 2,210.56                   | 0.00                      | 7,899.37                  |
| Spector, Wolfe, McLaughlin   | 207.90                     | 628.65                     | 9,258.39                  | 9,739.34                  |
| Darla Sansoucie              | 60.00                      | 36.00                      | 420.00                    | 882.00                    |
| Paylocity                    | 200.36                     | 199.53                     | 2,619.25                  | 2,518.46                  |
| Lockton                      | 1,500.00                   | 1,500.00                   | 6,000.00                  | 6,000.00                  |
| Aon Consulting               | 0.00                       | 0.00                       | 5,616.05                  | 4,174.91                  |
| EMS/Mc                       | 0.00                       | 749.03                     | 10,159.15                 | 9,792.65                  |
| Fick, Eggemeyer & Williamson | 0.00                       | 0.00                       | 2,670.00                  | 2,610.00                  |
| EMS/MC C/C Fees              | 2,978.81                   | 0.00                       | 27,285.42                 | 24,455.58                 |
| Marsh & McLennan             | 0.00                       | 0.00                       | 0.00                      | 720.00                    |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                               | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|-------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                       | 3,786.68                   | (3,786.68)                | 1,496.40                  |
| GEMT Fees                     | 0.00                       | 0.00                       | 102,256.48                | 51,515.72                 |
| Ambulance Transfer            | 1,643.62                   | 461.94                     | 19,699.75                 | 9,988.99                  |
| Audit Adj-Year End            | 0.00                       | 657.15                     | (657.15)                  | (242.79)                  |
| Physio-Control                | 0.00                       | 0.00                       | 0.00                      | 8,064.60                  |
| Stryker                       | 5,198.40                   | 0.00                       | 26,692.47                 | 5,215.40                  |
| Airgas                        | 1,111.64                   | 42.01                      | 5,020.89                  | 3,358.37                  |
| SSM Health                    | 997.44                     | 2,638.00                   | 9,788.94                  | 10,992.93                 |
| Boundtree                     | 5,496.94                   | 4,037.29                   | 37,717.08                 | 41,086.08                 |
| St. Clare Hospital            | 0.00                       | 0.00                       | 1,466.68                  | 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                      |
| MOMAR                         | 0.00                       | 0.00                       | 1,173.22                  | 0.00                      |
| Lowes                         | 11.74                      | 0.00                       | 11.74                     | 0.00                      |
| Armstrong Medical             | 1,333.48                   | 0.00                       | 1,333.48                  | 0.00                      |
| Ambulance Transfer            | 70.67                      | 155.73                     | 12,188.47                 | 12,394.91                 |
| Audit Adj-Year End            | 0.00                       | 8,496.98                   | (8,496.98)                | 2,894.57                  |
| 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                  | 52.40                      | 0.00                       | 3,775.79                  | 1,263.03                  |
| Sunset Auto                   | 176.22                     | 83.30                      | 269.37                    | 83.30                     |
| 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                       | 486.52                    | 489.31                    |
| MO River Auto Parts           | 0.00                       | 0.00                       | 326.05                    | 713.40                    |
| Sinclair Ford                 | 0.00                       | 0.00                       | 0.00                      | 104.05                    |
| Ambulance Expl Transfer       | 147.99                     | 60.17                      | (9.10)                    | 6,660.65                  |
| Ambulance Exp Transfer        | 0.00                       | 0.00                       | 586.13                    | 407.32                    |
| Ambulance Exp Transfer        | 7,025.25                   | 4,660.50                   | 7,472.25                  | 7,918.42                  |
| CLIA Laboratory               | 0.00                       | 0.00                       | 0.00                      | 180.00                    |
| Commerce Bank - VISA          | 0.00                       | 521.84                     | 0.00                      | 538.98                    |
| John Medlock                  | 0.00                       | 0.00                       | 0.00                      | 23.50                     |
| Pfzinger Graphics             | 0.00                       | 0.00                       | 0.00                      | 110.00                    |
| Ambulance Transfer            | 265.64                     | 238.14                     | 1,788.77                  | 1,985.44                  |
| Audit Adj - Year End          | 0.00                       | 93.61                      | (93.61)                   | (141.83)                  |
| Commerce Bank-VISA            | 1,552.16                   | 50.00                      | 6,259.34                  | 10,306.99                 |
| 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                      | 398.00                    |
| Dan Sutton                    | 0.00                       | 0.00                       | 0.00                      | 240.00                    |
| Stephanie Spaniol             | 0.00                       | 0.00                       | 0.00                      | 240.00                    |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                       | 0.00                       | 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                      | 1,623.44                  |
| Angie Kanyuck-Hayes                    | 0.00                       | 0.00                       | 0.00                      | 480.00                    |
| GSLAMOA                                | 0.00                       | 0.00                       | 0.00                      | 75.00                     |
| Gina Anderson                          | 0.00                       | 0.00                       | 0.00                      | 40.00                     |
| Steve McKinney                         | 0.00                       | 0.00                       | 25.00                     | 160.00                    |
| EMST                                   | 0.00                       | 0.00                       | 1,200.00                  | 0.00                      |
| Ambulance Exp Transfer                 | 172.22                     | 535.75                     | 6,896.46                  | 7,415.05                  |
| Audit Adj-Year End                     | 0.00                       | 517.20                     | (517.20)                  | (1,091.04)                |
| Ambulance Exp Transfer                 | 104.92                     | 2,188.22                   | 8,884.26                  | 18,397.30                 |
| Uniforms - Payroll                     | 0.00                       | 0.00                       | 15,489.55                 | 14,744.36                 |
| Audit Adj - Year End                   | 0.00                       | 58.46                      | (58.46)                   | (292.19)                  |
| Ambulance Transfer                     | 0.00                       | 175.81                     | 6,450.77                  | 4,838.84                  |
| Audit Adj-Year End                     | 0.00                       | 53.82                      | (53.82)                   | (208.48)                  |
| Ambulance Exp Transfer                 | 1,418.38                   | 1,076.08                   | 14,492.53                 | 14,817.78                 |
| Total Expenditures                     | 228,740.87                 | 234,626.39                 | 3,212,064.74              | 3,105,452.61              |
| Excess Revenues over (under) Expenditu | \$ 954,826.40              | \$ 1,105,499.16            | \$ 956,404.62             | \$ 1,107,448.05           |

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

|                              | Current Month   |        | Year to Date    |        |
|------------------------------|-----------------|--------|-----------------|--------|
| Revenues                     |                 |        |                 |        |
| Tax Revenues                 | \$ 1,094,377.60 | 92.46  | \$ 3,089,363.53 | 74.11  |
| Ambulance Service Charge     | 88,927.41       | 7.51   | 768,740.93      | 18.44  |
| Interest Income              | 262.26          | 0.02   | 25,079.49       | 0.60   |
| COVID-19 Stimulus Income     | 0.00            | 0.00   | 5,738.82        | 0.14   |
| GEMT Revenue                 | 0.00            | 0.00   | 279,546.59      | 6.71   |
| Total Revenues               | 1,183,567.27    | 100.00 | 4,168,469.36    | 100.00 |
| Cost of Sales                |                 |        |                 |        |
| Total Cost of Sales          | 0.00            | 0.00   | 0.00            | 0.00   |
| Gross Profit                 | 1,183,567.27    | 100.00 | 4,168,469.36    | 100.00 |
| Expenditures                 |                 |        |                 |        |
| Salaries-Paramedics          | 745.47          | 0.06   | 1,539.59        | 0.04   |
| Directors Fees               | 0.00            | 0.00   | 5,160.00        | 0.12   |
| Salaries-Fire Chief          | 3,986.15        | 0.34   | 40,961.40       | 0.98   |
| Salaries-Deputy Chiefs       | 19,880.90       | 1.68   | 217,279.77      | 5.21   |
| Salaries-Admin Assistants    | 3,469.57        | 0.29   | 35,593.49       | 0.85   |
| Salaries-Office Manager      | 2,191.04        | 0.19   | 22,415.97       | 0.54   |
| Salaries-EMT/Paramedic       | 150,335.12      | 12.70  | 1,640,774.14    | 39.36  |
| COVID Wages                  | 0.00            | 0.00   | 5,746.73        | 0.14   |
| Total - Salaries             | 180,608.25      | 15.26  | 1,969,471.09    | 47.25  |
| Salaries OT                  | 1,311.13        | 0.11   | 60,708.56       | 1.46   |
| Total - OT Salaries          | 1,311.13        | 0.11   | 60,708.56       | 1.46   |
| Total - Election Expenses    | 0.00            | 0.00   | 0.00            | 0.00   |
| Total - Depreciated Assets   | 0.00            | 0.00   | 0.00            | 0.00   |
| PR Taxes - FICA/ Medicare    | 13,566.99       | 1.15   | 152,726.47      | 3.66   |
| Total - Payroll Taxes        | 13,566.99       | 1.15   | 152,726.47      | 3.66   |
| Ambulance Exp Transfer       | 309.48          | 0.03   | 5,777.03        | 0.14   |
| Audit Adj-Year End           | 0.00            | 0.00   | (1,063.31)      | (0.03) |
| Total - Office Supplies      | 309.48          | 0.03   | 4,713.72        | 0.11   |
| Total - IT Expenses          | 0.00            | 0.00   | 0.00            | 0.00   |
| Ambulance Exp Transfer       | 1,301.08        | 0.11   | 11,854.45       | 0.28   |
| Audit Adj-Year End           | 0.00            | 0.00   | (919.24)        | (0.02) |
| Total - Gas & Oil/ Fuel      | 1,301.08        | 0.11   | 10,935.21       | 0.26   |
| Bank Charges                 | 83.50           | 0.01   | 1,220.50        | 0.03   |
| Total - Bank Charges         | 83.50           | 0.01   | 1,220.50        | 0.03   |
| Total - Equipment Purchases  | 0.00            | 0.00   | 0.00            | 0.00   |
| Ambulance Transfer           | 0.00            | 0.00   | 3,558.70        | 0.09   |
| Total - Dues & Subscriptions | 0.00            | 0.00   | 3,558.70        | 0.09   |
| Ambulance Exp Transfer       | 22.50           | 0.00   | 147,348.47      | 3.53   |
| Total - Insurance/ General   | 22.50           | 0.00   | 147,348.47      | 3.53   |
| Ambulance Exp Transfer       | (788.24)        | (0.07) | 500,933.79      | 12.02  |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                               | Current Month<br>(788.24) | (0.07) | Year to Date<br>500,933.79 | 12.02  |
|-------------------------------|---------------------------|--------|----------------------------|--------|
| Total - Insurance/ Employee   |                           |        |                            |        |
| Rognan & Associates           | 600.00                    | 0.05   | 7,200.00                   | 0.17   |
| Spector, Wolfe, McLaughlin    | 207.90                    | 0.02   | 9,258.39                   | 0.22   |
| Darla Sansoucie               | 60.00                     | 0.01   | 420.00                     | 0.01   |
| Paylocity                     | 200.36                    | 0.02   | 2,619.25                   | 0.06   |
| Lockton                       | 1,500.00                  | 0.13   | 6,000.00                   | 0.14   |
| Aon Consulting                | 0.00                      | 0.00   | 5,616.05                   | 0.13   |
| EMS/Mc                        | 0.00                      | 0.00   | 10,159.15                  | 0.24   |
| Fick, Eggemeyer & Williamson  | 0.00                      | 0.00   | 2,670.00                   | 0.06   |
| EMS/MC C/C Fees               | 2,978.81                  | 0.25   | 27,285.42                  | 0.65   |
| Simmons Bank                  | 0.00                      | 0.00   | 50.00                      | 0.00   |
| Speartip                      | 0.00                      | 0.00   | 4,500.00                   | 0.11   |
| Audit Adj-Year End            | 0.00                      | 0.00   | (3,786.68)                 | (0.09) |
| Total - Professional Fees     | 5,547.07                  | 0.47   | 71,991.58                  | 1.73   |
| GEMT Fees                     | 0.00                      | 0.00   | 102,256.48                 | 2.45   |
| Total - GEMT Fees             | 0.00                      | 0.00   | 102,256.48                 | 2.45   |
| Ambulance Transfer            | 1,643.62                  | 0.14   | 19,699.75                  | 0.47   |
| Audit Adj-Year End            | 0.00                      | 0.00   | (657.15)                   | (0.02) |
| Total - Building Maintenance  | 1,643.62                  | 0.14   | 19,042.60                  | 0.46   |
| Stryker                       | 5,198.40                  | 0.44   | 26,692.47                  | 0.64   |
| Airgas                        | 1,111.64                  | 0.09   | 5,020.89                   | 0.12   |
| SSM Health                    | 997.44                    | 0.08   | 9,788.94                   | 0.23   |
| Boundtree                     | 5,496.94                  | 0.46   | 37,717.08                  | 0.90   |
| St. Clare Hospital            | 0.00                      | 0.00   | 1,466.68                   | 0.04   |
| Commerce Bank-VISA            | 0.00                      | 0.00   | 33.15                      | 0.00   |
| EMSAR                         | 0.00                      | 0.00   | 973.19                     | 0.02   |
| Arrow International           | 0.00                      | 0.00   | 429.66                     | 0.01   |
| 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                     | 0.00   |
| Bemes Inc                     | 0.00                      | 0.00   | 50.00                      | 0.00   |
| MOMAR                         | 0.00                      | 0.00   | 1,173.22                   | 0.03   |
| Lowe's                        | 11.74                     | 0.00   | 11.74                      | 0.00   |
| Armstrong Medical             | 1,333.48                  | 0.11   | 1,333.48                   | 0.03   |
| Ambulance Transfer            | 70.67                     | 0.01   | 12,188.47                  | 0.29   |
| Audit Adj-Year End            | 0.00                      | 0.00   | (8,496.98)                 | (0.20) |
| Total - Equipment Maintenance | 14,220.31                 | 1.20   | 89,637.72                  | 2.15   |
| K&K Car Repair                | 0.00                      | 0.00   | 2,182.11                   | 0.05   |
| Purcell Tire                  | 52.40                     | 0.00   | 3,775.79                   | 0.09   |
| Sunset Auto                   | 176.22                    | 0.01   | 269.37                     | 0.01   |
| Don's Automotive              | 0.00                      | 0.00   | 75.14                      | 0.00   |
| Emergency Services Supply     | 0.00                      | 0.00   | 486.52                     | 0.01   |
| MO River Auto Parts           | 0.00                      | 0.00   | 326.05                     | 0.01   |
| Ambulance Expl Transfer       | 147.99                    | 0.01   | (9.10)                     | 0.00   |
| Total - Vehicle Maintenance   | 376.61                    | 0.03   | 7,105.88                   | 0.17   |
| Total - Lease Expense         | 0.00                      | 0.00   | 0.00                       | 0.00   |
| Ambulance Exp Transfer        | 0.00                      | 0.00   | 586.13                     | 0.01   |
| Total - Worker's Comp Claims  | 0.00                      | 0.00   | 586.13                     | 0.01   |
| Total - Rental Management Fee | 0.00                      | 0.00   | 0.00                       | 0.00   |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                           | Current Month |       | Year to Date  |        |
|-------------------------------------------|---------------|-------|---------------|--------|
| Total - Mortgage Payments                 | 0.00          | 0.00  | 0.00          | 0.00   |
| Ambulance Exp Transfer                    | 7,025.25      | 0.59  | 7,472.25      | 0.18   |
| Total - Doctors Fees                      | 7,025.25      | 0.59  | 7,472.25      | 0.18   |
| Total - Rental Repair                     | 0.00          | 0.00  | 0.00          | 0.00   |
| Ambulance Transfer                        | 265.64        | 0.02  | 1,788.77      | 0.04   |
| Audit Adj - Year End                      | 0.00          | 0.00  | (93.61)       | 0.00   |
| Total - Misc Expenses                     | 265.64        | 0.02  | 1,695.16      | 0.04   |
| Commerce Bank-VISA                        | 1,552.16      | 0.13  | 6,259.34      | 0.15   |
| SSM Health                                | 0.00          | 0.00  | 242.00        | 0.01   |
| ET&C Group                                | 0.00          | 0.00  | 1,350.00      | 0.03   |
| Steve McKinney                            | 0.00          | 0.00  | 25.00         | 0.00   |
| EMST                                      | 0.00          | 0.00  | 1,200.00      | 0.03   |
| Ambulance Exp Transfer                    | 172.22        | 0.01  | 6,896.46      | 0.17   |
| Audit Adj-Year End                        | 0.00          | 0.00  | (517.20)      | (0.01) |
| Total - Training & Education              | 1,724.38      | 0.15  | 15,455.60     | 0.37   |
| Ambulance Exp Transfer                    | 104.92        | 0.01  | 8,884.26      | 0.21   |
| Uniforms - Payroll                        | 0.00          | 0.00  | 15,489.55     | 0.37   |
| Audit Adj - Year End                      | 0.00          | 0.00  | (58.46)       | 0.00   |
| Total - Uniforms                          | 104.92        | 0.01  | 24,315.35     | 0.58   |
| Ambulance Transfer                        | 0.00          | 0.00  | 6,450.77      | 0.15   |
| Audit Adj-Year End                        | 0.00          | 0.00  | (53.82)       | 0.00   |
| Total - Supplies/ Cleaning & Maintenan    | 0.00          | 0.00  | 6,396.95      | 0.15   |
| Ambulance Exp Transfer                    | 1,418.38      | 0.12  | 14,492.53     | 0.35   |
| Total - Utilities                         | 1,418.38      | 0.12  | 14,492.53     | 0.35   |
| Total - Overhead Transfers                | 0.00          | 0.00  | 0.00          | 0.00   |
| Total Expenditures                        | 228,740.87    | 19.33 | 3,212,064.74  | 77.06  |
| Excess Revenue over (under) Expenditur \$ | 954,826.40    | 80.67 | \$ 956,404.62 | 22.94  |



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

|                             | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|-----------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b>Revenues</b>             |                            |                            |                           |                           |
| Tax Revenues                | \$ 1,094,377.60            | 1,233,678.72               | \$ 3,089,363.53           | 3,165,240.38              |
| Ambulance Service Charge    | 88,927.41                  | 95,662.81                  | 768,740.93                | 834,947.18                |
| Interest Income             | 262.26                     | 10,784.02                  | 25,079.49                 | 88,908.30                 |
| Grant Income                | 0.00                       | 0.00                       | 0.00                      | 2,500.00                  |
| COVID-19 Stimulus Income    | 0.00                       | 0.00                       | 5,738.82                  | 0.00                      |
| GEMT Revenue                | 0.00                       | 0.00                       | 279,546.59                | 121,304.80                |
| <b>Total Revenues</b>       | <b>1,183,567.27</b>        | <b>1,340,125.55</b>        | <b>4,168,469.36</b>       | <b>4,212,900.66</b>       |
| <b>Cost of Sales</b>        |                            |                            |                           |                           |
| Total Cost of Sales         | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| <b>Gross Profit</b>         | <b>1,183,567.27</b>        | <b>1,340,125.55</b>        | <b>4,168,469.36</b>       | <b>4,212,900.66</b>       |
| <b>Expenditures</b>         |                            |                            |                           |                           |
| Salaries-Paramedics         | 745.47                     | 399.83                     | 1,539.59                  | 399.80                    |
| Directors Fees              | 0.00                       | 0.00                       | 5,160.00                  | 5,580.00                  |
| Salaries-Fire Chief         | 3,986.15                   | 3,870.00                   | 40,961.40                 | 39,773.06                 |
| Salaries-Deputy Chiefs      | 19,880.90                  | 20,423.66                  | 217,279.77                | 206,516.94                |
| Salaries-Admin Assistants   | 3,469.57                   | 3,036.07                   | 35,593.49                 | 31,051.27                 |
| Salaries-Office Manager     | 2,191.04                   | 2,127.06                   | 22,415.97                 | 21,729.96                 |
| Salaries-EMT/Paramedic      | 150,335.12                 | 138,355.80                 | 1,640,774.14              | 1,590,108.91              |
| COVID Wages                 | 0.00                       | 0.00                       | 5,746.73                  | 0.00                      |
| Audit Adj - Year End        | 0.00                       | 6,564.04                   | 0.00                      | 6,564.04                  |
| Total - Salaries            | 180,608.25                 | 174,776.46                 | 1,969,471.09              | 1,901,723.98              |
| Salaries OT                 | 1,311.13                   | 6,442.16                   | 60,708.56                 | 64,156.60                 |
| Total - OT Salaries         | 1,311.13                   | 6,442.16                   | 60,708.56                 | 64,156.60                 |
| General Exp Transfer        | 0.00                       | 0.00                       | 0.00                      | 1.22                      |
| Total - Election Expenses   | 0.00                       | 0.00                       | 0.00                      | 1.22                      |
| Total - Depreciated Assets  | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| PR Taxes - FICA/ Medicare   | 13,566.99                  | 13,054.73                  | 152,726.47                | 147,479.78                |
| Audit Adj - Year End        | 0.00                       | 492.13                     | 0.00                      | 492.13                    |
| Total - Payroll Taxes       | 13,566.99                  | 13,546.86                  | 152,726.47                | 147,971.91                |
| Missouri Lawyers Media      | 0.00                       | 0.00                       | 0.00                      | 36.40                     |
| Ambulance Exp Transfer      | 309.48                     | 328.98                     | 5,777.03                  | 4,719.59                  |
| Audit Adj-Year End          | 0.00                       | 1,063.31                   | (1,063.31)                | 1,014.74                  |
| Total - Office Supplies     | 309.48                     | 1,392.29                   | 4,713.72                  | 5,770.73                  |
| Total - IT Expenses         | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Ambulance Exp Transfer      | 1,301.08                   | 1,441.69                   | 11,854.45                 | 16,978.73                 |
| Audit Adj-Year End          | 0.00                       | 919.24                     | (919.24)                  | 528.47                    |
| Total - Gas & Oil/ Fuel     | 1,301.08                   | 2,360.93                   | 10,935.21                 | 17,507.20                 |
| Bank Charges                | 83.50                      | 84.00                      | 1,220.50                  | 704.00                    |
| Total - Bank Charges        | 83.50                      | 84.00                      | 1,220.50                  | 704.00                    |
| Total - Equipment Purchases | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Ambulance Transfer          | 0.00                       | (25.00)                    | 3,558.70                  | 3,064.00                  |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                               | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|-------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Total - Dues & Subscriptions  | 0.00                       | (25.00)                    | 3,558.70                  | 3,064.69                  |
| Ambulance Exp Transfer        | 22.50                      | 0.00                       | 147,348.47                | 119,390.96                |
| Total - Insurance/ General    | 22.50                      | 0.00                       | 147,348.47                | 119,390.96                |
| Ambulance Exp Transfer        | (788.24)                   | (388.76)                   | 500,933.79                | 496,222.71                |
| Total - Insurance/ Employee   | (788.24)                   | (388.76)                   | 500,933.79                | 496,222.71                |
| Rognan & Associates           | 600.00                     | 525.00                     | 7,200.00                  | 6,300.00                  |
| ProClaims                     | 0.00                       | 2,210.56                   | 0.00                      | 7,899.37                  |
| Spector, Wolfe, McLaughlin    | 207.90                     | 628.65                     | 9,258.39                  | 9,739.34                  |
| Darla Sansoucie               | 60.00                      | 36.00                      | 420.00                    | 882.00                    |
| Paylocity                     | 200.36                     | 199.53                     | 2,619.25                  | 2,518.46                  |
| Lockton                       | 1,500.00                   | 1,500.00                   | 6,000.00                  | 6,000.00                  |
| Aon Consulting                | 0.00                       | 0.00                       | 5,616.05                  | 4,174.91                  |
| EMS/Mc                        | 0.00                       | 749.03                     | 10,159.15                 | 9,792.65                  |
| Fick, Eggemeyer & Williamson  | 0.00                       | 0.00                       | 2,670.00                  | 2,610.00                  |
| EMS/MC C/C Fees               | 2,978.81                   | 0.00                       | 27,285.42                 | 24,455.58                 |
| Marsh & McLennan              | 0.00                       | 0.00                       | 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                       | 3,786.68                   | (3,786.68)                | 1,496.40                  |
| Total - Professional Fees     | 5,547.07                   | 9,635.45                   | 71,991.58                 | 76,588.71                 |
| GEMT Fees                     | 0.00                       | 0.00                       | 102,256.48                | 51,515.72                 |
| Total - GEMT Fees             | 0.00                       | 0.00                       | 102,256.48                | 51,515.72                 |
| Ambulance Transfer            | 1,643.62                   | 461.94                     | 19,699.75                 | 9,988.99                  |
| Audit Adj-Year End            | 0.00                       | 657.15                     | (657.15)                  | (242.79)                  |
| Total - Building Maintenance  | 1,643.62                   | 1,119.09                   | 19,042.60                 | 9,746.20                  |
| Physio-Control                | 0.00                       | 0.00                       | 0.00                      | 8,064.60                  |
| Stryker                       | 5,198.40                   | 0.00                       | 26,692.47                 | 5,215.40                  |
| Airgas                        | 1,111.64                   | 42.01                      | 5,020.89                  | 3,358.37                  |
| SSM Health                    | 997.44                     | 2,638.00                   | 9,788.94                  | 10,992.93                 |
| Boundtree                     | 5,496.94                   | 4,037.29                   | 37,717.08                 | 41,086.08                 |
| St. Clare Hospital            | 0.00                       | 0.00                       | 1,466.68                  | 7,296.50                  |
| Commerce Bank-VISA            | 0.00                       | 0.00                       | 33.15                     | 423.09                    |
| EMSAR                         | 0.00                       | 0.00                       | 973.19                    | 0.00                      |
| Banher 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                      |
| MOMAR                         | 0.00                       | 0.00                       | 1,173.22                  | 0.00                      |
| Lowes                         | 11.74                      | 0.00                       | 11.74                     | 0.00                      |
| Armstrong Medical             | 1,333.48                   | 0.00                       | 1,333.48                  | 0.00                      |
| Ambulance Transfer            | 70.67                      | 155.73                     | 12,188.47                 | 12,394.91                 |
| Audit Adj-Year End            | 0.00                       | 8,496.98                   | (8,496.98)                | 2,894.57                  |
| Total - Equipment Maintenance | 14,220.31                  | 15,370.01                  | 89,637.72                 | 92,981.63                 |
| 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                  | 52.40                      | 0.00                       | 3,775.79                  | 1,263.03                  |
| Sunset Auto                   | 176.22                     | 83.30                      | 269.37                    | 83.30                     |
| Don's Automotive              | 0.00                       | 0.00                       | 75.14                     | 73                        |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                               | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|-------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                       | 486.52                    | 489.31                    |
| MO River Auto Parts           | 0.00                       | 0.00                       | 326.05                    | 713.40                    |
| Sinclair Ford                 | 0.00                       | 0.00                       | 0.00                      | 104.05                    |
| Ambulance Expl Transfer       | 147.99                     | 60.17                      | (9.10)                    | 6,660.65                  |
| Total - Vehicle Maintenance   | 376.61                     | 143.47                     | 7,105.88                  | 27,782.16                 |
| Total - Lease Expense         | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Ambulance Exp Transfer        | 0.00                       | 0.00                       | 586.13                    | 407.32                    |
| Total - Worker's Comp Claims  | 0.00                       | 0.00                       | 586.13                    | 407.32                    |
| Total - Rental Management Fee | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Total - Mortgage Payments     | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Ambulance Exp Transfer        | 7,025.25                   | 4,660.50                   | 7,472.25                  | 7,918.42                  |
| Total - Doctors Fees          | 7,025.25                   | 4,660.50                   | 7,472.25                  | 7,918.42                  |
| Total - Rental Repair         | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| CLIA Laboratory               | 0.00                       | 0.00                       | 0.00                      | 180.00                    |
| Commerce Bank - VISA          | 0.00                       | 521.84                     | 0.00                      | 538.98                    |
| John Medlock                  | 0.00                       | 0.00                       | 0.00                      | 23.50                     |
| Pfitzinger Graphics           | 0.00                       | 0.00                       | 0.00                      | 110.00                    |
| Ambulance Transfer            | 265.64                     | 238.14                     | 1,788.77                  | 1,985.44                  |
| Audit Adj - Year End          | 0.00                       | 93.61                      | (93.61)                   | (141.83)                  |
| Total - Misc Expenses         | 265.64                     | 853.59                     | 1,695.16                  | 2,696.09                  |
| Commerce Bank-VISA            | 1,552.16                   | 50.00                      | 6,259.34                  | 10,306.99                 |
| 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                      | 398.00                    |
| 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                       | 0.00                       | 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                      | 1,623.44                  |
| Angie Kanyuck-Hayes           | 0.00                       | 0.00                       | 0.00                      | 480.00                    |
| GSLAMOA                       | 0.00                       | 0.00                       | 0.00                      | 75.00                     |
| Gina Anderson                 | 0.00                       | 0.00                       | 0.00                      | 40.00                     |
| Steve McKinney                | 0.00                       | 0.00                       | 25.00                     | 160.00                    |
| EMST                          | 0.00                       | 0.00                       | 1,200.00                  | 0.00                      |
| Ambulance Exp Transfer        | 172.22                     | 535.75                     | 6,896.46                  | 7,415.05                  |
| Audit Adj-Year End            | 0.00                       | 517.20                     | (517.20)                  | (1,091.04)                |
| Total - Training & Education  | 1,724.38                   | 1,102.95                   | 15,455.60                 | 27,004.75                 |

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

|                                         | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|-----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Ambulance Exp Transfer                  | 104.92                     | 2,188.22                   | 8,884.26                  | 18,397.30                 |
| Uniforms - Payroll                      | 0.00                       | 0.00                       | 15,489.55                 | 14,744.36                 |
| Audit Adj - Year End                    | 0.00                       | 58.46                      | (58.46)                   | (292.19)                  |
| Total - Uniforms                        | 104.92                     | 2,246.68                   | 24,315.35                 | 32,849.47                 |
| Ambulance Transfer                      | 0.00                       | 175.81                     | 6,450.77                  | 4,838.84                  |
| Audit Adj-Year End                      | 0.00                       | 53.82                      | (53.82)                   | (208.48)                  |
| Total - Supplies/ Cleaning & Maintenanc | 0.00                       | 229.63                     | 6,396.95                  | 4,630.36                  |
| Ambulance Exp Transfer                  | 1,418.38                   | 1,076.08                   | 14,492.53                 | 14,817.78                 |
| Total - Utilities                       | 1,418.38                   | 1,076.08                   | 14,492.53                 | 14,817.78                 |
| Total - Overhead Transfers              | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Total Expenditures                      | 228,740.87                 | 234,626.39                 | 3,212,064.74              | 3,105,452.61              |
| Excess Revenue over (under) Expenditur  | \$ 954,826.40              | 1,105,499.16               | \$ 956,404.62             | 1,107,448.05              |

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

ASSETS

|                              |    |                     |
|------------------------------|----|---------------------|
| Current Assets               |    |                     |
| Simmons Bank                 | \$ | 630,185.34          |
| Investments                  |    | 222,208.35          |
| Taxes Receivable - Current   |    | 326,338.00          |
| Prepaid Expenses             |    | 1,767.59            |
|                              |    | <hr/>               |
| Total Current Assets         |    | 1,180,499.28        |
| Property and Equipment       |    |                     |
|                              |    | <hr/>               |
| Total Property and Equipment |    | 0.00                |
| Other Assets                 |    |                     |
|                              |    | <hr/>               |
| Total Other Assets           |    | 0.00                |
|                              |    | <hr/>               |
| Total Assets                 | \$ | <u>1,180,499.28</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                     |
|------------------------------------------|----|---------------------|
| Current Liabilities                      |    |                     |
|                                          |    | <hr/>               |
| Total Current Liabilities                |    | 0.00                |
| Deferred Inflows of Resources            |    |                     |
| Unavailable Revenue - Def Tax            | \$ | 98,383.00           |
|                                          |    | <hr/>               |
| Total Deferred Inflows of Resources      |    | 98,383.00           |
|                                          |    | <hr/>               |
| Total Liabilities                        |    | 98,383.00           |
| Fund Balance                             |    |                     |
| Fund Balance - Restricted                |    | 1,039,133.65        |
| Excess Revenue over (under) Ex           |    | 42,982.63           |
|                                          |    | <hr/>               |
| Total Fund Balance                       |    | 1,082,116.28        |
|                                          |    | <hr/>               |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u>1,180,499.28</u> |

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

|                                        | Current Month        |        | Year to Date        |        |
|----------------------------------------|----------------------|--------|---------------------|--------|
| Revenues                               |                      |        |                     |        |
| Tax Revenues                           | \$ 181,166.99        | 99.94  | \$ 513,315.62       | 98.67  |
| Interest Income                        | 116.97               | 0.06   | 6,899.59            | 1.33   |
| Total Revenues                         | <u>181,283.96</u>    | 100.00 | <u>520,215.21</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>181,283.96</u>    | 100.00 | <u>520,215.21</u>   | 100.00 |
| Expenditures                           |                      |        |                     |        |
| Dispatching Services                   | 0.00                 | 0.00   | 395,124.56          | 75.95  |
| Telephone Expenses                     | 1,635.15             | 0.90   | 19,219.38           | 3.69   |
| Communication Expense                  | <u>6,785.41</u>      | 3.74   | <u>62,888.64</u>    | 12.09  |
| Total Expenditures                     | <u>8,420.56</u>      | 4.64   | <u>477,232.58</u>   | 91.74  |
| Excess Revenue over (under) Expenditur | \$ <u>172,863.40</u> | 95.36  | \$ <u>42,982.63</u> | 8.26   |

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

|                                        | Current Month |        | Year to Date  |        |
|----------------------------------------|---------------|--------|---------------|--------|
| Revenues                               |               |        |               |        |
| Tax Collection - Current               | \$ 181,166.99 | 99.94  | \$ 513,315.62 | 98.67  |
| Investment Interest                    | 0.00          | 0.00   | 3,695.26      | 0.71   |
| Simmons Bank Interest                  | 116.97        | 0.06   | 3,204.33      | 0.62   |
| Total Revenues                         | 181,283.96    | 100.00 | 520,215.21    | 100.00 |
| Cost of Sales                          |               |        |               |        |
| Total Cost of Sales                    | 0.00          | 0.00   | 0.00          | 0.00   |
| Gross Profit                           | 181,283.96    | 100.00 | 520,215.21    | 100.00 |
| Expenditures                           |               |        |               |        |
| Central County Emergency 911           | 0.00          | 0.00   | 395,124.56    | 75.95  |
| Charter Communications                 | 1,145.68      | 0.63   | 12,838.74     | 2.47   |
| AT&T                                   | 620.30        | 0.34   | 8,628.74      | 1.66   |
| TSI Global Companies                   | 42.67         | 0.02   | 42.67         | 0.01   |
| Telephone Reimbursements               | (173.50)      | (0.10) | (2,080.00)    | (0.40) |
| Audit Adj - Year End                   | 0.00          | 0.00   | (210.77)      | (0.04) |
| Charter Communications                 | 1,285.74      | 0.71   | 12,343.34     | 2.37   |
| Commerce Bank-VISA                     | 0.00          | 0.00   | 2,498.21      | 0.48   |
| Miken Technologies                     | 2,449.27      | 1.35   | 22,115.60     | 4.25   |
| CCE-911                                | 1,917.32      | 1.06   | 4,717.32      | 0.91   |
| CTI Conference Technologies            | 0.00          | 0.00   | 13,700.00     | 2.63   |
| Sikich                                 | 315.00        | 0.17   | 315.00        | 0.06   |
| AT&T                                   | 618.60        | 0.34   | 6,804.60      | 1.31   |
| Tom Dimercurio                         | 0.00          | 0.00   | 135.04        | 0.03   |
| VISA                                   | 199.48        | 0.11   | 1,027.52      | 0.20   |
| ESO Solutions                          | 0.00          | 0.00   | 1,495.00      | 0.29   |
| Audit Adj - Year End                   | 0.00          | 0.00   | (2,262.99)    | (0.44) |
| Total Expenditures                     | 8,420.56      | 4.64   | 477,232.58    | 91.74  |
| Excess Revenue over (under) Expenditur | \$ 172,863.40 | 95.36  | \$ 42,982.63  | 8.26   |

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

| This Year                              | Current Month<br>Last Year | Current Month<br>This Year | Year to Date<br>Last Year | Year to Date        |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------|
| Revenues                               |                            |                            |                           |                     |
| Tax Revenues                           | \$ 181,166.99              | \$ 204,040.68              | \$ 513,315.62             | \$ 527,797.70       |
| Interest Income                        | 116.97                     | 1,783.85                   | 6,899.59                  | 17,045.85           |
| Total Revenues                         | <u>181,283.96</u>          | <u>205,824.53</u>          | <u>520,215.21</u>         | <u>544,843.55</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>181,283.96</u>          | <u>205,824.53</u>          | <u>520,215.21</u>         | <u>544,843.55</u>   |
| Expenditures                           |                            |                            |                           |                     |
| Dispatching Services                   | 0.00                       | 0.00                       | 395,124.56                | 355,510.24          |
| Telephone Expenses                     | 1,635.15                   | 2,935.04                   | 19,219.38                 | 19,895.85           |
| Communication Expense                  | 6,785.41                   | 9,643.18                   | 62,888.64                 | 73,072.90           |
| Bank Charges                           | 0.00                       | 0.00                       | 0.00                      | (47.04)             |
| Total Expenditures                     | <u>8,420.56</u>            | <u>12,578.22</u>           | <u>477,232.58</u>         | <u>448,431.95</u>   |
| Excess Revenue over (under) Expenditur | \$ <u>172,863.40</u>       | \$ <u>193,246.31</u>       | \$ <u>42,982.63</u>       | \$ <u>96,411.60</u> |



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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Collection - Current               | \$ 181,166.99              | \$ 204,040.68              | \$ 513,315.62             | \$ 527,797.70             |
| Investment Interest                    | 0.00                       | 1,126.84                   | 3,695.26                  | 7,309.52                  |
| Simmons Bank Interest                  | 116.97                     | 657.01                     | 3,204.33                  | 9,736.33                  |
| Total Revenues                         | <u>181,283.96</u>          | <u>205,824.53</u>          | <u>520,215.21</u>         | <u>544,843.55</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>181,283.96</u>          | <u>205,824.53</u>          | <u>520,215.21</u>         | <u>544,843.55</u>         |
| Expenditures                           |                            |                            |                           |                           |
| Central County Emergency 911           | 0.00                       | 0.00                       | 395,124.56                | 355,510.24                |
| Simmons Bank                           | 0.00                       | 0.00                       | 0.00                      | (47.04)                   |
| Charter Communications                 | 1,145.68                   | 1,075.41                   | 12,838.74                 | 12,725.03                 |
| AT&T                                   | 620.30                     | 711.36                     | 8,628.74                  | 8,577.51                  |
| TSI Global Companies                   | 42.67                      | 9.38                       | 42.67                     | 1,014.22                  |
| Telephone Reimbursements               | (173.50)                   | (175.50)                   | (2,080.00)                | (2,210.76)                |
| Audit Adj - Year End                   | 0.00                       | 1,314.39                   | (210.77)                  | (210.15)                  |
| Charter Communications                 | 1,285.74                   | 949.00                     | 12,343.34                 | 10,439.00                 |
| Commerce Bank-VISA                     | 0.00                       | 806.70                     | 2,498.21                  | 2,913.65                  |
| Vinyl Images                           | 0.00                       | 0.00                       | 0.00                      | 526.00                    |
| Miken Technologies                     | 2,449.27                   | 1,407.67                   | 22,115.60                 | 21,810.18                 |
| CCE-911                                | 1,917.32                   | 3,598.22                   | 4,717.32                  | 9,635.71                  |
| CTI Conference Technologies            | 0.00                       | 0.00                       | 13,700.00                 | 0.00                      |
| Sikich                                 | 315.00                     | 0.00                       | 315.00                    | 0.00                      |
| AT&T                                   | 618.60                     | 618.60                     | 6,804.60                  | 7,544.20                  |
| 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                       | 0.00                       | 0.00                      | 695.00                    |
| Tom Dimercurio                         | 0.00                       | 0.00                       | 135.04                    | 0.00                      |
| VISA                                   | 199.48                     | 0.00                       | 1,027.52                  | 0.00                      |
| ESO Solutions                          | 0.00                       | 0.00                       | 1,495.00                  | 0.00                      |
| Audit Adj - Year End                   | 0.00                       | 2,262.99                   | (2,262.99)                | 1,319.71                  |
| Total Expenditures                     | <u>8,420.56</u>            | <u>12,578.22</u>           | <u>477,232.58</u>         | <u>448,431.95</u>         |
| Excess Revenues over (under) Expenditu | \$ <u>172,863.40</u>       | \$ <u>193,246.31</u>       | \$ <u>42,982.63</u>       | \$ <u>96,411.60</u>       |

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

ASSETS

|                              |    |                      |
|------------------------------|----|----------------------|
| Current Assets               |    |                      |
| Simmons Bank - 2944          | \$ | 574,587.37           |
| Investments                  |    | 34,271,506.00        |
| Investments-Emp 457 Plan     |    | 7,066,403.58         |
| Taxes Receivable - Current   |    | 654,906.00           |
|                              |    | <hr/>                |
| Total Current Assets         |    | 42,567,402.95        |
| Property and Equipment       |    | <hr/>                |
| Total Property and Equipment |    | 0.00                 |
| Other Assets                 |    | <hr/>                |
| Total Other Assets           |    | 0.00                 |
|                              |    | <hr/>                |
| Total Assets                 | \$ | <u>42,567,402.95</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                      |
|------------------------------------------|----|----------------------|
| Current Liabilities                      |    |                      |
| Amount Due - Emp DC Plan                 | \$ | 7,066,403.58         |
|                                          |    | <hr/>                |
| Total Current Liabilities                |    | 7,066,403.58         |
| Deferred Inflows of Resources            |    |                      |
| Unavailable Revenue - Def Tax            |    | 197,438.00           |
|                                          |    | <hr/>                |
| Total Deferred Inflows of Resources      |    | 197,438.00           |
|                                          |    | <hr/>                |
| Total Liabilities                        |    | 7,263,841.58         |
| Fund Balance                             |    |                      |
| Held in Trust for Emp Retire             |    | 35,131,640.69        |
| Excess Revenue over (under) Ex           |    | 171,920.68           |
|                                          |    | <hr/>                |
| Total Fund Balance                       |    | 35,303,561.37        |
|                                          |    | <hr/>                |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u>42,567,402.95</u> |

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

|                                        | Current Month        |        | Year to Date         |        |
|----------------------------------------|----------------------|--------|----------------------|--------|
| Revenues                               |                      |        |                      |        |
| Tax Revenues                           | \$ 364,357.14        | 99.98  | \$ 1,030,794.91      | 57.79  |
| Interest Income                        | 86.21                | 0.02   | 3,045.77             | 0.17   |
| Overhead Transfer                      | 0.00                 | 0.00   | 750,000.00           | 42.04  |
| Total Revenues                         | <u>364,443.35</u>    | 100.00 | <u>1,783,840.68</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>364,443.35</u>    | 100.00 | <u>1,783,840.68</u>  | 100.00 |
| Expenditures                           |                      |        |                      |        |
| Bank Charges                           | 0.00                 | 0.00   | 54.00                | 0.00   |
| Benefit Payments                       | <u>0.00</u>          | 0.00   | <u>1,611,866.00</u>  | 90.36  |
| Total Expenditures                     | <u>0.00</u>          | 0.00   | <u>1,611,920.00</u>  | 90.36  |
| Excess Revenue over (under) Expenditur | \$ <u>364,443.35</u> | 100.00 | \$ <u>171,920.68</u> | 9.64   |

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

|                                        | Current Month        |        | Year to Date         |        |
|----------------------------------------|----------------------|--------|----------------------|--------|
| Revenues                               |                      |        |                      |        |
| Tax Collection - Current               | \$ 364,357.14        | 99.98  | \$ 1,030,794.91      | 57.79  |
| Simmons Bank Interest                  | 86.21                | 0.02   | 3,045.77             | 0.17   |
| Overhead Transfer                      | 0.00                 | 0.00   | 750,000.00           | 42.04  |
| Total Revenues                         | <u>364,443.35</u>    | 100.00 | <u>1,783,840.68</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>364,443.35</u>    | 100.00 | <u>1,783,840.68</u>  | 100.00 |
| Expenditures                           |                      |        |                      |        |
| Simmons Bank                           | 0.00                 | 0.00   | 54.00                | 0.00   |
| Voya                                   | 0.00                 | 0.00   | 1,611,866.00         | 90.36  |
| Total Expenditures                     | <u>0.00</u>          | 0.00   | <u>1,611,920.00</u>  | 90.36  |
| Excess Revenue over (under) Expenditur | \$ <u>364,443.35</u> | 100.00 | \$ <u>171,920.68</u> | 9.64   |

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

|                                         | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|-----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                                |                            |                            |                           |                           |
| Tax Revenues                            | \$ 364,357.14              | \$ 413,702.74              | \$ 1,030,794.91           | \$ 1,055,629.74           |
| Interest Income                         | 86.21                      | 275.14                     | 3,045.77                  | 3,131.96                  |
| Plan Appreciation/ Depreciation         | 0.00                       | (5,532,904.64)             | 0.00                      | (5,532,904.64)            |
| Overhead Transfer                       | 0.00                       | 0.00                       | 750,000.00                | 500,000.00                |
| Total Revenues                          | <u>364,443.35</u>          | <u>5,946,882.52</u>        | <u>1,783,840.68</u>       | <u>7,091,666.34</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>364,443.35</u>          | <u>5,946,882.52</u>        | <u>1,783,840.68</u>       | <u>7,091,666.34</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              |
| Administrative Expenses                 | 0.00                       | 2,000.00                   | 0.00                      | 2,000.00                  |
| Total Expenditures                      | <u>0.00</u>                | <u>2,000.00</u>            | <u>1,611,920.00</u>       | <u>1,498,546.94</u>       |
| Excess Revenue over (under) Expenditure | <u>\$ 364,443.35</u>       | <u>\$ 5,944,882.52</u>     | <u>\$ 171,920.68</u>      | <u>\$ 5,593,119.40</u>    |

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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Collection - Current               | \$ 364,357.14              | \$ 413,702.74              | \$ 1,030,794.91           | \$ 1,055,629.74           |
| Simmons Bank Interest                  | 86.21                      | 275.14                     | 3,045.77                  | 3,131.96                  |
| Plan Appreciation/ Depreciatio         | 0.00                       | 5,532,904.64               | 0.00                      | 5,532,904.64              |
| Overhead Transfer                      | 0.00                       | 0.00                       | 750,000.00                | 500,000.00                |
| Total Revenues                         | <u>364,443.35</u>          | <u>5,946,882.52</u>        | <u>1,783,840.68</u>       | <u>7,091,666.34</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>364,443.35</u>          | <u>5,946,882.52</u>        | <u>1,783,840.68</u>       | <u>7,091,666.34</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              |
| Administrative Expenses                | 0.00                       | 2,000.00                   | 0.00                      | 2,000.00                  |
| Total Expenditures                     | <u>0.00</u>                | <u>2,000.00</u>            | <u>1,611,920.00</u>       | <u>1,498,546.94</u>       |
| Excess Revenues over (under) Expenditu | \$ <u>364,443.35</u>       | \$ <u>5,944,882.52</u>     | \$ <u>171,920.68</u>      | \$ <u>5,593,119.40</u>    |

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

ASSETS

|                              |    |                            |
|------------------------------|----|----------------------------|
| Current Assets               |    |                            |
| Simmons Bank                 | \$ | 1,749,873.32               |
| Taxes Receivable             |    | <u>1,300,891.00</u>        |
| Total Current Assets         |    | 3,050,764.32               |
| Property and Equipment       |    |                            |
| Total Property and Equipment |    | <u>0.00</u>                |
| Other Assets                 |    |                            |
| Total Other Assets           |    | <u>0.00</u>                |
| Total Assets                 | \$ | <u><u>3,050,764.32</u></u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

|                                     |    |                            |
|-------------------------------------|----|----------------------------|
| Current Liabilities                 |    |                            |
| Total Current Liabilities           |    | <u>0.00</u>                |
| Deferred Inflows of Resources       |    |                            |
| Unavailable Revenue - Def Tax       | \$ | <u>392,187.00</u>          |
| Total Deferred Inflows of Resources |    | <u>392,187.00</u>          |
| Total Liabilities                   |    | 392,187.00                 |
| Fund Balance                        |    |                            |
| Fund Balance - Assigned             |    | 1,690,347.65               |
| Excess Revenue over (under) Ex      |    | <u>968,229.67</u>          |
| Total Fund Balance                  |    | <u>2,658,577.32</u>        |
| Total Liab, Def Infs & Fund Balance | \$ | <u><u>3,050,764.32</u></u> |

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

|                                       | Current Month        |        | Year to Date         |        |
|---------------------------------------|----------------------|--------|----------------------|--------|
| Revenues                              |                      |        |                      |        |
| Tax Revenue-Current                   | \$ 783,863.04        | 99.92  | \$ 2,092,816.71      | 99.71  |
| Simmons Bank                          | 594.98               | 0.08   | 6,169.84             | 0.29   |
| Total Revenues                        | <u>784,458.02</u>    | 100.00 | <u>2,098,986.55</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>784,458.02</u>    | 100.00 | <u>2,098,986.55</u>  | 100.00 |
| Expenditures                          |                      |        |                      |        |
| UMB Bank                              | 0.00                 | 0.00   | 318.00               | 0.02   |
| Bond Interest                         | <u>0.00</u>          | 0.00   | <u>1,130,438.88</u>  | 53.86  |
| Total Expenditures                    | <u>0.00</u>          | 0.00   | <u>1,130,756.88</u>  | 53.87  |
| Excess of Revenue over (under) Expend | \$ <u>784,458.02</u> | 100.00 | \$ <u>968,229.67</u> | 46.13  |



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

|                                    | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                           |                            |                            |                           |                           |
| Tax Revenue-Current                | \$ 783,863.04              | \$ 1,684,359.19            | \$ 2,092,816.71           | \$ 1,690,104.57           |
| Simmons Bank                       | 594.98                     | 239.18                     | 6,169.84                  | 243.08                    |
| Total Revenues                     | <u>784,458.02</u>          | <u>1,684,598.37</u>        | <u>2,098,986.55</u>       | <u>1,690,347.65</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>784,458.02</u>          | <u>1,684,598.37</u>        | <u>2,098,986.55</u>       | <u>1,690,347.65</u>       |
| Expenditures                       |                            |                            |                           |                           |
| UMB Bank                           | 0.00                       | 0.00                       | 318.00                    | 0.00                      |
| Bond Interest                      | <u>0.00</u>                | <u>0.00</u>                | <u>1,130,438.88</u>       | <u>0.00</u>               |
| Total Expenditures                 | <u>0.00</u>                | <u>0.00</u>                | <u>1,130,756.88</u>       | <u>0.00</u>               |
| Excess Revenue over (under) Expend | \$ <u>784,458.02</u>       | \$ <u>1,684,598.37</u>     | \$ <u>968,229.67</u>      | \$ <u>1,690,347.65</u>    |

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

ASSETS

|                              |    |                             |
|------------------------------|----|-----------------------------|
| Current Assets               |    |                             |
| Simmons Bank - 0798          | \$ | <u>13,241,410.58</u>        |
| Total Current Assets         |    | 13,241,410.58               |
| Property and Equipment       |    | <u>                    </u> |
| Total Property and Equipment |    | 0.00                        |
| Other Assets                 |    | <u>                    </u> |
| Total Other Assets           |    | 0.00                        |
| Total Assets                 | \$ | <u><u>13,241,410.58</u></u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                             |
|------------------------------------------|----|-----------------------------|
| Current Liabilities                      |    |                             |
| Construction Retainage                   | \$ | <u>172,207.91</u>           |
| Total Current Liabilities                |    | 172,207.91                  |
| Deferred Inflows of Resources            |    | <u>                    </u> |
| Total Deferred Inflows of Resources      |    | 0.00                        |
| Total Liabilities                        |    | 172,207.91                  |
| Fund Balance                             |    |                             |
| Fund Balance - Restricted                |    | 18,347,330.28               |
| Excess Revenue over (under) Ex           |    | <u>(5,278,127.61)</u>       |
| Total Fund Balance                       |    | 13,069,202.67               |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u><u>13,241,410.58</u></u> |

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

|                                        | Current Month          |                   | Year to Date             |                   |
|----------------------------------------|------------------------|-------------------|--------------------------|-------------------|
| Revenues                               |                        |                   |                          |                   |
| Simmons Bank Interest                  | \$ 2,806.55            | 100.00            | \$ 95,422.60             | 100.00            |
| Total Revenues                         | <u>2,806.55</u>        | <u>100.00</u>     | <u>95,422.60</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>2,806.55</u>        | <u>100.00</u>     | <u>95,422.60</u>         | <u>100.00</u>     |
| Expenditures                           |                        |                   |                          |                   |
| Depreciated Assets                     | 3,350.00               | 119.36            | 9,845.00                 | 10.32             |
| Bld Construction House2                | 14,602.96              | 520.32            | 2,163,192.36             | 2,266.96          |
| Bldg Construction House 3              | 176,309.26             | 6,282.06          | 2,998,137.04             | 3,141.96          |
| Firefighting & Rescue Equip            | 0.00                   | 0.00              | 15,891.00                | 16.65             |
| Vehicles                               | 0.00                   | 0.00              | 87,697.81                | 91.90             |
| Vehicles-Apparatus                     | 0.00                   | 0.00              | 98,774.00                | 103.51            |
| Bank Charges                           | 0.00                   | 0.00              | 13.00                    | 0.01              |
| Total Expenditures                     | <u>194,262.22</u>      | <u>6,921.74</u>   | <u>5,373,550.21</u>      | <u>5,631.32</u>   |
| Excess Revenue over (under) Expenditur | \$ <u>(191,455.67)</u> | <u>(6,821.74)</u> | \$ <u>(5,278,127.61)</u> | <u>(5,531.32)</u> |

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

|                                        | Current Month          |                   | Year to Date             |                   |
|----------------------------------------|------------------------|-------------------|--------------------------|-------------------|
| Revenues                               |                        |                   |                          |                   |
| Simmons Bank Interest                  | \$ 2,806.55            | 100.00            | \$ 95,422.60             | 100.00            |
| Total Revenues                         | <u>2,806.55</u>        | <u>100.00</u>     | <u>95,422.60</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>2,806.55</u>        | <u>100.00</u>     | <u>95,422.60</u>         | <u>100.00</u>     |
| Expenditures                           |                        |                   |                          |                   |
| Dinges Fire Co                         | 3,350.00               | 119.36            | 9,845.00                 | 10.32             |
| ArchImages                             | 13,735.46              | 489.41            | 464,302.27               | 486.57            |
| St. Louis Title Company                | 0.00                   | 0.00              | 1,667,399.79             | 1,747.38          |
| Shannon & Wilson                       | 867.50                 | 30.91             | 44,330.38                | 46.46             |
| City of Fenton                         | 0.00                   | 0.00              | 300.00                   | 0.31              |
| Audit Adu - Year End                   | 0.00                   | 0.00              | (13,140.08)              | (13.77)           |
| ArchImages                             | 2,403.85               | 85.65             | 57,299.15                | 60.05             |
| SCI Engineering                        | 1,697.50               | 60.48             | 25,075.75                | 26.28             |
| MSD                                    | 0.00                   | 0.00              | 9,128.50                 | 9.57              |
| St. Louis County Treasurer             | 0.00                   | 0.00              | 11,986.25                | 12.56             |
| Travelers                              | 0.00                   | 0.00              | 3,680.00                 | 3.86              |
| Lawlor Corporation                     | 172,207.91             | 6,135.93          | 2,915,968.11             | 3,055.85          |
| Audit Adu - Year End                   | 0.00                   | 0.00              | (25,000.72)              | (26.20)           |
| Banner Fire Equipment                  | 0.00                   | 0.00              | 15,891.00                | 16.65             |
| Weis Fire & Safety                     | 0.00                   | 0.00              | 47,588.00                | 49.87             |
| Troutt & Sons                          | 0.00                   | 0.00              | 35,330.00                | 37.02             |
| Donatini Inc.                          | 0.00                   | 0.00              | 4,779.81                 | 5.01              |
| Weis Fire & Safety                     | 0.00                   | 0.00              | 98,774.00                | 103.51            |
| Simmons Bank                           | 0.00                   | 0.00              | 13.00                    | 0.01              |
| Total Expenditures                     | <u>194,262.22</u>      | <u>6,921.74</u>   | <u>5,373,550.21</u>      | <u>5,631.32</u>   |
| Excess Revenue over (under) Expenditur | \$ <u>(191,455.67)</u> | <u>(6,821.74)</u> | \$ <u>(5,278,127.61)</u> | <u>(5,531.32)</u> |

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

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Bond Revenue                           | \$ 0.00                    | 0.00                       | \$ 0.00                   | 21,235,838.04             |
| Simmons Bank Interest                  | 2,806.55                   | 23,675.38                  | 95,422.60                 | 325,818.18                |
| Total Revenues                         | 2,806.55                   | 23,675.38                  | 95,422.60                 | 21,561,656.22             |
| Cost of Sales                          |                            |                            |                           |                           |
| Total Cost of Sales                    | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Gross Profit                           | 2,806.55                   | 23,675.38                  | 95,422.60                 | 21,561,656.22             |
| Expenditures                           |                            |                            |                           |                           |
| Depreciated Assets                     | 3,350.00                   | 0.00                       | 9,845.00                  | 0.00                      |
| Bld Construction House2                | 14,602.96                  | 15,558.33                  | 2,163,192.36              | 118,231.48                |
| Bldg Construction House 3              | 176,309.26                 | 41,039.61                  | 2,998,137.04              | 324,354.87                |
| Lease Expenses                         | 0.00                       | 0.00                       | 0.00                      | 706,228.82                |
| Firefighting & Rescue Equip            | 0.00                       | 23,293.05                  | 15,891.00                 | 146,800.01                |
| EMS Equipment                          | 0.00                       | 0.00                       | 0.00                      | 60,520.04                 |
| Vehicles                               | 0.00                       | 0.00                       | 87,697.81                 | 117,631.00                |
| Vehicles-Apparatus                     | 0.00                       | 0.00                       | 98,774.00                 | 781,376.42                |
| Bond Issuance Fees                     | 0.00                       | 0.00                       | 0.00                      | 99,527.90                 |
| Communications                         | 0.00                       | 0.00                       | 0.00                      | 42,696.08                 |
| Bank Charges                           | 0.00                       | 0.00                       | 13.00                     | 0.00                      |
| Total Expenditures                     | 194,262.22                 | 79,890.99                  | 5,373,550.21              | 2,397,366.62              |
| Excess Revenue over (under) Expenditur | \$ (191,455.67)            | (56,215.61)                | \$ (5,278,127.61)         | 19,164,289.60             |

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

|                            | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                   |                            |                            |                           |                           |
| Bond Revenue               | \$ 0.00                    | 0.00                       | \$ 0.00                   | 21,235,838.04             |
| Simmons Bank Interest      | 2,806.55                   | 23,675.38                  | 95,422.60                 | 325,818.18                |
| Total Revenues             | 2,806.55                   | 23,675.38                  | 95,422.60                 | 21,561,656.22             |
| Cost of Sales              |                            |                            |                           |                           |
| Total Cost of Sales        | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Gross Profit               | 2,806.55                   | 23,675.38                  | 95,422.60                 | 21,561,656.22             |
| Expenditures               |                            |                            |                           |                           |
| Dinges Fire Co             | 3,350.00                   | 0.00                       | 9,845.00                  | 0.00                      |
| ArchImages                 | 13,735.46                  | 2,418.25                   | 464,302.27                | 84,691.40                 |
| St. Louis Title Company    | 0.00                       | 0.00                       | 1,667,399.79              | 0.00                      |
| Shannon & Wilson           | 867.50                     | 0.00                       | 44,330.38                 | 11,600.00                 |
| Conference Technologies    | 0.00                       | 0.00                       | 0.00                      | 8,800.00                  |
| City of Fenton             | 0.00                       | 0.00                       | 300.00                    | 0.00                      |
| Audit Adu - Year End       | 0.00                       | 13,140.08                  | (13,140.08)               | 13,140.08                 |
| ArchImages                 | 2,403.85                   | 16,038.89                  | 57,299.15                 | 247,844.15                |
| Shannon & Wilson           | 0.00                       | 0.00                       | 0.00                      | 1,800.00                  |
| SCI Engineering            | 1,697.50                   | 0.00                       | 25,075.75                 | 5,900.00                  |
| Precision Anaylsis Inc.    | 0.00                       | 0.00                       | 0.00                      | 1,080.00                  |
| Marschel Wrecking LLC      | 0.00                       | 0.00                       | 0.00                      | 42,730.00                 |
| 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         | 172,207.91                 | 0.00                       | 2,915,968.11              | 0.00                      |
| Audit Adu - Year End       | 0.00                       | 25,000.72                  | (25,000.72)               | 25,000.72                 |
| 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                       | 20,009.07                  | 0.00                      | 62,945.38                 |
| MacQueen Emergency         | 0.00                       | 0.00                       | 0.00                      | 71,268.00                 |
| K&K Supply                 | 0.00                       | 0.00                       | 0.00                      | 8,190.85                  |
| Lowe's                     | 0.00                       | 0.00                       | 0.00                      | 1,111.80                  |
| CCE-911                    | 0.00                       | 3,283.98                   | 0.00                      | 3,283.98                  |
| Banner Fire Equipment      | 0.00                       | 0.00                       | 15,891.00                 | 0.00                      |
| Stryker Sales              | 0.00                       | 0.00                       | 0.00                      | 60,520.04                 |
| 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                |
| Sentinel                   | 0.00                       | 0.00                       | 0.00                      | 9,573.42                  |
| 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                       | 0.00                       | 0.00                      | 28,403.28                 |
| AT&T                       | 0.00                       | 0.00                       | 0.00                      | 1,398.28                  |
| 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                 |

See Accountant's Compilation Report - Modified Accrual Basis

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

|                                           | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|-------------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| 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                        | <u>194,262.22</u>          | <u>79,890.99</u>           | <u>5,373,550.21</u>       | <u>2,397,366.62</u>       |
| Excess Revenue over (under) Expenditur \$ | <u>(191,455.67)</u>        | <u>(56,215.61)</u>         | <u>\$ (5,278,127.61)</u>  | <u>19,164,289.60</u>      |