# Fenton
# Fire Protection District

## Financial Statements
~
## February 2020

Rognan & Associates

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**Accountant's Compilation Report**

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

## COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

Management is responsible for the accompanying general purpose financial statements of Fenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of February 29, 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

March 14, 2020

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| FEB 29, 2020 PAGE 2 | PERCENTAGE GAUGE | GENERAL ACTUAL | OVER (UNDER) | AMBULANCE ACTUAL | OVER (UNDER) |
|---|---|---|---|---|---|
| January | 8.30 | 6.87 | (1.43) | 6.65 | (1.65) |
| **February** | **16.70** | **13.02** | **(3.68)** | **13.00** | **(3.70)** |
| March | 25.00 | | | | |
| April | 33.30 | | | | |
| May | 41.70 | | | | |
| June | 50.00 | | | | |
| July | 58.30 | | | | |
| August | 66.60 | | | | |
| September | 75.00 | | | | |
| October | 83.30 | | | | |
| November | 91.60 | | | | |
| **December** | **100.00** | | | | |
| **($449,907)** | **1%** | **$85,971** | **($316,372)** | **$36,091** | **($133,535)** |

| 2019 | PERCENTAGE GAUGE | GENERAL ACTUAL | OVER (UNDER) | AMBULANCE ACTUAL | OVER (UNDER) |
|---|---|---|---|---|---|
| January | 8.30 | 10.20 | 1.90 | 7.41 | (0.89) |
| **February** | **16.70** | **16.89** | **0.19** | **14.14** | **(2.56)** |
| March | 25.00 | 23.84 | (1.16) | 21.65 | (3.35) |
| April | 33.30 | 30.38 | (2.92) | 30.05 | (3.25) |
| May | 41.70 | 39.84 | (1.86) | 39.68 | (2.02) |
| June | 50.00 | 49.57 | (0.43) | 49.72 | (0.28) |
| July | 58.30 | 58.79 | 0.49 | 59.30 | 1.00 |
| August | 66.60 | 65.57 | (1.03) | 66.10 | (0.50) |
| September | 75.00 | 72.54 | (2.46) | 73.24 | (1.76) |
| October | 83.30 | 81.74 | (1.56) | 82.58 | (0.72) |
| November | 91.60 | 88.64 | (2.96) | 89.84 | (1.76) |
| **December** | **100.00** | **95.07** | **(4.93)** | **96.47** | **(3.53)** |
| **($550,983)** | **1%** | **$85,971** | **($423,681)** | **$36,091** | **($127,302)** |

| 2018 | PERCENTAGE GAUGE | GENERAL ACTUAL | OVER (UNDER) | AMBULANCE ACTUAL | OVER (UNDER) |
|---|---|---|---|---|---|
| January | 8.30 | 9.22 | 0.92 | 7.35 | (0.95) |
| **February** | **16.70** | **15.54** | **(1.16)** | **14.34** | **(2.36)** |
| March | 25.00 | 27.77 | 2.77 | 21.73 | (3.27) |
| April | 33.30 | 34.02 | 0.72 | 28.56 | (4.74) |
| May | 41.70 | 42.16 | 0.46 | 37.73 | (3.97) |
| June | 50.00 | 51.08 | 1.08 | 46.53 | (3.47) |
| July | 58.30 | 57.43 | (0.87) | 53.92 | (4.38) |
| August | 66.60 | 63.17 | (3.43) | 60.85 | (5.75) |
| September | 75.00 | 75.84 | 0.84 | 67.58 | (7.42) |
| October | 83.30 | 83.36 | 0.06 | 75.45 | (7.85) |
| November | 91.60 | 83.33 | (8.27) | 84.48 | (7.12) |
| **December** | **100.00** | **91.31** | **(8.69)** | **92.42** | **(7.58)** |
| **($1,020,606)** | **1%** | **$85,971** | **($747,076)** | **$36,091** | **($273,530)** |

| 2017 | PERCENTAGE GAUGE | GENERAL ACTUAL | OVER (UNDER) | AMBULANCE ACTUAL | OVER (UNDER) |
|---|---|---|---|---|---|
| January | 8.30 | 13.34 | 5.04 | 7.26 | (1.04) |
| **February** | **16.70** | **19.68** | **2.98** | **14.06** | **(2.64)** |
| March | 25.00 | 26.16 | 1.16 | 21.21 | (3.79) |
| April | 33.30 | 32.28 | (1.02) | 28.37 | (4.93) |
| May | 41.70 | 39.63 | (2.07) | 35.81 | (5.89) |
| June | 50.00 | 50.95 | 0.95 | 47.00 | (3.00) |
| July | 58.30 | 57.70 | (0.60) | 54.08 | (4.22) |
| August | 66.60 | 64.57 | (2.03) | 61.00 | (5.60) |
| September | 75.00 | 71.48 | (3.52) | 67.99 | (7.01) |
| October | 83.30 | 78.61 | (4.69) | 75.16 | (8.14) |
| November | 91.60 | 99.62 | 8.02 | 85.46 | (6.14) |
| **December** | **100.00** | **107.53** | **7.53** | **91.89** | **(8.11)** |
| **$354,576** | **1%** | **$85,971** | **$647,346** | **$36,091** | **($292,769)** |

# FENTON FIRE PROTECTION DISTRICT

# FINANCIAL STATEMENT ANALYSIS - MONTHLY

| GENERAL + AMBULANCE FUND COMBINED<br>ACTUAL 2020 - COMPARED TO 2020 BUDGET | FEB 29, 2020<br>ACTUAL | 2020<br>BUDGET | FEB 29, 2020<br>OVER (UNDER)<br>BUDGET | PAGE 3<br>% OF<br>BUDGET |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Tax collections | $5,980,868 | $13,443,367 | ($7,462,499) | **44.49%** |
| Building and other permits | 36,620 | 175,000 | (138,380) | **20.93%** |
| Ambulance fees, net | 114,479 | 775,000 | (660,521) | 14.77% |
| Interest | 53,166 | 185,000 | (131,834) | **28.74%** |
| Miscellaneous revenue | 2,476 | 6,500 | (4,024) | **38.09%** |
| Rental income | 0 | 0 | 0 | |
| Financing Source - Loan Proceeds | 0 | 0 | 0 | |
| **TOTAL REVENUES** | $6,187,609 | $14,584,867 | ($8,397,258) | **42.42%** |
| **EXPENDITURES** | | | | |
| Bank service charges | $208 | $2,000 | ($1,792) | 10.40% |
| Building maintenance | 10,859 | 64,398 | (53,539) | **16.86%** |
| Depreciated assets - capital assets | 5,449 | 302,000 | (296,551) | 1.80% |
| Doctors fees & medical exams | 100 | 50,000 | (49,900) | 0.20% |
| Dues and subscriptions | 5,189 | 25,882 | (20,693) | **20.05%** |
| Election expenses | 0 | 0 | 0 | |
| Equipment maintenance & expensed | 55,233 | 269,280 | (214,047) | **20.51%** |
| Equipment purchases and replacement | 10,226 | 0 | 10,226 | |
| Gasoline and oil | 9,547 | 60,500 | (50,953) | 15.78% |
| Insurance - employee - medical & dental | 275,730 | 2,311,625 | (2,035,895) | 11.93% |
| Insurance - general | 7,727 | 436,000 | (428,273) | 1.77% |
| Mortgage interest payments/expense | 0 | 0 | 0 | |
| Miscellaneous expenses | 901 | 12,250 | (11,349) | 7.36% |
| Lease expenses - principal & interest | 0 | 0 | 0 | |
| Office supplies and expenses | 6,194 | 36,550 | (30,356) | **16.95%** |
| Payroll taxes | 78,861 | 525,000 | (446,139) | 15.02% |
| Professional fees & services | 19,161 | 305,300 | (286,139) | 6.28% |
| Rental Management Fee/repairs | 0 | 0 | 0 | |
| Salaries | 1,029,450 | 7,314,000 | (6,284,550) | 14.08% |
| Salaries - OT | 0 | 0 | 0 | |
| Supplies - cleaning & laundry | 4,547 | 20,000 | (15,453) | **22.74%** |
| Training and education | 12,875 | 105,780 | (92,905) | 12.17% |
| Uniforms | 29,319 | 140,050 | (110,731) | **20.93%** |
| Utilities | 9,118 | 64,000 | (54,882) | 14.25% |
| Vehicle maintenance & repairs | 17,502 | 156,500 | (138,998) | 11.18% |
| Work Comp Claims | 624 | 5,000 | (4,376) | 12.48% |
| **TOTAL EXPENDITURES** | $1,588,820 | $12,206,115 | ($10,617,295) | **13.02%** |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $4,598,789 | $2,378,752 | $2,220,037 | 193.33% |
| **General/Ambulance/Pension Overhead Transfer** | $0 | ($750,000) | $0 | **-0.00%** |
| **USE OF DISTRICT RESERVES** | $0 | $0 | $0 | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $4,598,789 | $1,628,752 | $2,220,037 | |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| GENERAL + AMBULANCE FUND COMBINED<br>ACTUAL 2020 - COMPARED TO ACTUAL 2019 | ACTUAL<br>2020 | ACTUAL<br>2019 | FEB 29, 2020<br>2020 - 2019 $<br>OVER (UNDER) | PAGE 4<br>2020 - 2019 %<br>OVER (UNDER) |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Tax collections | $5,980,868 | $5,707,397 | **$273,471** | 4.79% |
| Building and other permits | 36,620 | 40,240 | (3,620) | -9.00% |
| Ambulance fees, net | 114,479 | 107,867 | 6,612 | 6.13% |
| Interest | 53,166 | 44,377 | 8,789 | 19.81% |
| Miscellaneous revenue | 2,476 | 607 | 1,869 | 307.91% |
| Rental income | 0 | 2,900 | (2,900) | -100.00% |
| Financing Source - Loan Proceeds | 0 | 0 | 0 | |
| **TOTAL REVENUES** | $6,187,609 | $5,903,388 | **$284,221** | **4.81%** |
| **EXPENDITURES** | | | | |
| Bank service charges | $208 | $220 | ($12) | -5.45% |
| Building maintenance | 10,859 | 10,248 | 611 | 5.96% |
| Depreciated assets - capital assets | 5,449 | 243,421 | **(237,972)** | -97.76% |
| Doctors fees & medical exams | 100 | 686 | (586) | -85.42% |
| Dues and subscriptions | 5,189 | 3,239 | 1,950 | 60.20% |
| Election expenses | 0 | 20 | (20) | -100.00% |
| Equipment maintenance & expensed | 55,233 | 34,356 | **20,877** | 60.77% |
| Equipment purchases and replacement | 10,226 | 3,573 | 6,653 | 186.20% |
| Gasoline and oil | 9,547 | 8,501 | 1,046 | 12.30% |
| Insurance - employee - medical & dental | 275,730 | 274,467 | 1,263 | 0.46% |
| Insurance - general | 7,727 | 8,574 | (847) | -9.88% |
| Mortgage interest payments/expense | 0 | 0 | 0 | |
| Miscellaneous expenses | 901 | 2,239 | (1,338) | -59.76% |
| Lease expenses - principal & interest | 0 | 0 | 0 | |
| Office supplies and expenses | 6,194 | 2,050 | 4,144 | 202.15% |
| Payroll taxes | 78,861 | 75,206 | 3,655 | 4.86% |
| Professional fees & services | 19,161 | 18,191 | 970 | 5.33% |
| Rental Management Fee/repairs | 0 | 413 | (413) | -100.00% |
| Salaries | 998,771 | 961,203 | **37,568** | 3.91% |
| Salaries - OT | 30,679 | 21,437 | 9,242 | 43.11% |
| Supplies - cleaning & laundry | 4,547 | 3,942 | 605 | 15.35% |
| Training and education | 12,875 | 14,579 | (1,704) | -11.69% |
| Uniforms | 29,319 | 32,651 | (3,332) | -10.20% |
| Utilities | 9,118 | 9,366 | (248) | -2.65% |
| Vehicle maintenance & repairs | 17,502 | 20,640 | (3,138) | -15.20% |
| Work Comp Claims | 624 | 0 | 624 | |
| **TOTAL EXPENDITURES** | $1,588,820 | $1,749,222 | **($160,402)** | **-9.17%** |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $4,598,789 | $4,154,166 | **$444,623** | 110.70% |
| **General/Ambulance/Pension Overhead Transfer** | $0 | $0 | $0 | |
| **USE OF DISTRICT RESERVES** | $0 | $0 | $0 | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $4,598,789 | $4,154,166 | **$444,623** | 110.70% |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| | BUDGET - ALL FUNDS | | | | FEB 29, 2020 | | | PAGE 6 |
|---|---|---|---|---|---|---|---|---|
| | GENERAL | AMBULANCE | GENERAL + AMBULANCE | DISPATCH | PENSION | DEBT SERVICE | CAPITAL PROJECTS | TOTAL |
| **REVENUES** | | | | | | | | |
| Tax collections | $10,351,504 | $3,091,863 | $13,443,367 | $513,917 | $1,032,014 | $1,957,630 | | $16,946,928 |
| Building and other permits | 175,000 | | 175,000 | | | | | 175,000 |
| Ambulance fees, net | | 775,000 | 775,000 | | | | | 775,000 |
| Interest | 125,000 | 60,000 | 185,000 | 8,000 | 1,000 | 500 | 75,000 | 269,500 |
| Miscellaneous revenue | 6,000 | 500 | 6,500 | | 0 | | 0 | 6,500 |
| Rental Income | 0 | | 0 | | | | | 0 |
| Financing Source - Loan Proceeds | 0 | | 0 | | | | | 0 |
| TOTAL REVENUES | $10,657,504 | $3,927,363 | $14,584,867 | $521,917 | $1,033,014 | $1,958,130 | $75,000 | $18,172,928 |
| **EXPENDITURES** | | | | | | | | |
| Bank service charges | $500 | $1,500 | $2,000 | | | | | $2,000 |
| Building maintenance | 45,079 | 19,319 | 64,398 | | | | | 64,398 |
| Depreciated assets - capital assets | 302,000 | 0 | 302,000 | 0 | | | $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 | 170,875 | 98,405 | 269,280 | | | | | 269,280 |
| Equipment purchases and replacement | 0 | 0 | 0 | | | | 10,784,065 | 10,784,065 |
| Gasoline and oil | 42,350 | 18,150 | 60,500 | | | | | 60,500 |
| Insurance - employee - medical & dental | 1,618,137 | 693,488 | 2,311,625 | | | | | 2,311,625 |
| Insurance - general | 305,200 | 130,800 | 436,000 | | | | | 436,000 |
| Mortgage interest payments/expense | 0 | 0 | 0 | | | | | 0 |
| Miscellaneous expenses | 7,375 | 4,875 | 12,250 | | | | | 12,250 |
| Lease expenses - principal & interest | 0 | 0 | 0 | | | | | 0 |
| 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 | 182,590 | 305,300 | | | 2,700 | | 308,000 |
| 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 |
| TOTAL EXPENDITURES | $8,597,061 | $3,609,054 | $12,206,115 | $476,650 | $1,783,014 | $1,133,139 | $10,794,065 | $26,392,983 |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | $2,060,443 | $318,309 | $2,378,752 | $45,267 | ($750,000) | $824,991 | ($10,719,065) | ($8,220,055) |
| General/Ambulance/Pension Overhead Transfer | ($750,000) | | ($750,000) | | $750,000 | $0 | $0 | $0 |
| USE OF DISTRICT RESERVES | $0 | $0 | $0 | $0 | $0 | $0 | $10,719,065 | $10,719,065 |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | $1,310,443 | $318,309 | $1,628,752 | $45,267 | $0 | $824,991 | $0 | $2,499,010 |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| | ACTUAL - ALL FUNDS | | | | FEB 29, 2020 | | | PAGE 6 |
|---|---|---|---|---|---|---|---|---|
| | GENERAL | AMBULANCE | GENERAL + AMBULANCE | DISPATCH | PENSION | DEBT SERVICE | CAPITAL PROJECTS | TOTAL |
| REVENUES | | | | | | | | |
| Tax collections | $4,605,550 | $1,375,318 | $5,980,868 | $228,972 | $459,444 | $908,581 | | |
| Building and other permits | 36,620 | | 36,620 | | | | | $7,577,865 |
| Ambulance fees, net | | 114,479 | 114,479 | | | | | 36,620 |
| Interest | 42,092 | 11,074 | 53,166 | 1,579 | 1,795 | 1,432 | | 114,479 |
| Miscellaneous revenue | 2,476 | 0 | 2,476 | | 0 | | 48,033 | 106,005 |
| Rental Income | 0 | | 0 | | | | 0 | 2,476 |
| Lease expenses - principal & interest | 0 | | 0 | | | | | 0 |
| | | | | | | | | 0 |
| TOTAL REVENUES | $4,686,738 | $1,500,871 | $6,187,609 | $230,551 | $461,239 | $910,013 | $48,033 | $7,837,445 |
| EXPENDITURES | | | | | | | | |
| Bank service charges | $19 | $189 | $208 | | | | | |
| Building maintenance | 7,601 | 3,258 | 10,859 | | | | | $208 |
| Depreciated assets - capital assets | 5,449 | 0 | 5,449 | 0 | | | | 10,859 |
| Doctors fees & medical exams | 70 | 30 | 100 | | | | 0 | 5,449 |
| Dues and subscriptions | 3,643 | 1,546 | 5,189 | | | | | 100 |
| Election expenses | 0 | 0 | 0 | | | | | 5,189 |
| Equipment maintenance & expensed | 34,995 | 20,238 | 55,233 | | | | | 0 |
| Equipment purchases and replacement | 10,226 | 0 | 10,226 | | | | | 55,233 |
| Gasoline and oil | 6,683 | 2,864 | 9,547 | | | | 124,982 | 135,208 |
| Insurance - employee - medical & dental | 192,956 | 82,774 | 275,730 | | | | | 9,547 |
| Insurance - general | 5,409 | 2,318 | 7,727 | | | | | 275,730 |
| Mortgage Interest payments/expense | 0 | 0 | 0 | | | | | 7,727 |
| Miscellaneous expenses | 631 | 270 | 901 | | | | | 0 |
| Lease expenses - principal & interest | 0 | 0 | 0 | | | | | 901 |
| Office supplies and expenses | 4,336 | 1,858 | 6,194 | | | | | 0 |
| Payroll taxes | 55,821 | 23,040 | 78,861 | | | | | 6,194 |
| Professional fees & services | 8,063 | 11,098 | 19,161 | | | | | 78,861 |
| Rental Management Fee/repairs | 0 | 0 | 0 | | | | 0 | 19,161 |
| Salaries | 728,604 | 300,846 | 1,029,450 | | | | | 0 |
| Salaries - OT | 0 | 0 | 0 | | | | | 1,029,450 |
| Supplies - cleaning & laundry | 3,199 | 1,348 | 4,547 | | | | | 0 |
| Training and education | 9,645 | 3,230 | 12,875 | | | | | 4,547 |
| Uniforms | 20,523 | 8,796 | 29,319 | | | | | 12,875 |
| Utilities | 6,383 | 2,735 | 9,118 | 10,553 | | | | 29,319 |
| Vehicle maintenance & repairs | 14,998 | 2,504 | 17,502 | | | | | 19,671 |
| Work Comp Claims | 437 | 187 | 624 | | | | | 17,502 |
| Dispatch - CCE-911 | | | 0 | 197,562 | | | | 624 |
| Pension Contribution | | | | | $0 | | | 197,562 |
| Debt Service payments - principal + interest | | | | | | | | 0 |
| | | | | | | 750,814 | | 750,814 |
| TOTAL EXPENDITURES | $1,119,691 | $469,129 | 1,588,820 | $208,115 | $0 | $750,814 | $124,982 | $2,672,731 |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | $3,567,047 | $1,031,742 | $4,598,789 | $22,436 | $461,239 | $159,199 | ($76,949) | $5,164,714 |
| General/Ambulance/Pension Overhead Transfer | $0 | $0 | $0 | $0 | $500,000 | $0 | | $500,000 |
| USE OF DISTRICT RESERVES | $0 | $0 | $0 | $0 | | $0 | $0 | $0 |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | $3,567,047 | $1,031,742 | $4,598,789 | $22,436 | $961,239 | $0 | ($76,949) | $5,505,515 |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | BUDGET TO ACTUAL - ALL FUNDS | | | | | | | |
| | OVER (UNDER) BUDGET | | | | FEB 29, 2020 | | | PAGE 7 |
| | GENERAL | AMBULANCE | GENERAL + AMBULANCE | DISPATCH | PENSION | DEBT SERVICE | CAPITAL PROJECTS | TOTAL |
| REVENUES | | | | | | | | |
| Tax collections | ($5,745,954) | ($1,716,545) | ($7,462,499) | ($284,945) | ($572,570) | | | |
| Building and other permits | (138,380) | 0 | (138,380) | 0 | 0 | | $0 | ($9,369,063) |
| Ambulance fees, net | 0 | (660,521) | (660,521) | 0 | 0 | | 0 | (138,380) |
| Interest | (82,908) | (48,926) | (131,834) | (6,421) | 795 | | 0 | (660,521) |
| Miscellaneous revenue | (3,524) | (500) | (4,024) | 0 | 0 | | (26,967) | (163,495) |
| Rental Income | 0 | 0 | 0 | 0 | 0 | | 0 | (4,024) |
| Financing Source - Loan Proceeds | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| | | | | | | | 0 | 0 |
| TOTAL REVENUES | ($5,970,766) | ($2,426,492) | ($8,397,258) | ($291,366) | ($571,775) | $0 | ($26,967) | ($10,335,483) |
| EXPENDITURES | | | | | | | | |
| Bank service charges | ($481) | ($1,311) | ($1,792) | $0 | $0 | | | |
| Building maintenance | (37,478) | (16,061) | (53,539) | 0 | 0 | | $0 | ($1,792) |
| Depreciated assets - capital assets | (296,551) | 0 | (296,551) | 0 | 0 | | 0 | (53,539) |
| Doctors fees & medical exams | (34,930) | (14,970) | (49,900) | 0 | 0 | | (10,000) | (306,551) |
| Dues and subscriptions | (15,187) | (5,506) | (20,693) | 0 | 0 | | 0 | (49,900) |
| Election expenses | 0 | 0 | 0 | 0 | 0 | | 0 | (20,693) |
| Equipment maintenance & expensed | (135,880) | (78,167) | (214,047) | 0 | 0 | | 0 | 0 |
| Equipment purchases and replacement | 10,226 | 0 | 10,226 | 0 | 0 | | 0 | (214,047) |
| Gasoline and oil | (35,667) | (15,286) | (50,953) | 0 | 0 | | (10,659,083) | (10,648,857) |
| Insurance - employee - medical & dental | (1,425,181) | (610,714) | (2,035,895) | 0 | 0 | | 0 | (50,953) |
| Insurance - general | (299,791) | (128,482) | (428,273) | 0 | 0 | | 0 | (2,035,895) |
| Mortgage interest payments/expense | 0 | 0 | 0 | 0 | 0 | | 0 | (428,273) |
| Miscellaneous expenses | (6,744) | (4,605) | (11,349) | 0 | 0 | | 0 | 0 |
| Lease expenses - principal & interest | 0 | 0 | 0 | 0 | 0 | | 0 | (11,349) |
| Office supplies and expenses | (21,249) | (9,107) | (30,356) | 0 | 0 | | 0 | 0 |
| Payroll taxes | (311,679) | (134,460) | (446,139) | 0 | 0 | | 0 | (30,356) |
| Professional fees & services | (114,647) | (171,492) | (286,139) | 0 | 0 | | 0 | (446,139) |
| Rental Management Fee/repairs | 0 | 0 | 0 | 0 | 0 | | 0 | (288,839) |
| Salaries | (4,460,796) | (1,823,754) | (6,284,550) | 0 | 0 | | 0 | 0 |
| Salaries - OT | 0 | 0 | 0 | 0 | 0 | | 0 | (6,284,550) |
| Supplies - cleaning & laundry | (10,801) | (4,652) | (15,453) | 0 | 0 | | 0 | 0 |
| Training and education | (54,315) | (38,590) | (92,905) | 0 | 0 | | 0 | (15,453) |
| Uniforms | (79,237) | (31,494) | (110,731) | 0 | 0 | | 0 | (92,905) |
| Utilities | (38,417) | (16,465) | (54,882) | (107,097) | 0 | | 0 | (110,731) |
| Vehicle maintenance & repairs | (105,502) | (33,496) | (138,998) | 0 | 0 | | 0 | (161,979) |
| Work Comp Claims | (3,063) | (1,313) | (4,376) | 0 | 0 | | 0 | (138,998) |
| Dispatch - CCE-911 | 0 | 0 | 0 | (161,438) | 0 | | 0 | (4,376) |
| Pension Contribution | 0 | 0 | 0 | 0 | (1,783,014) | | 0 | (161,438) |
| Debt Service payments - principal + interest | | | | | | | 0 | (1,783,014) |
| | | | | | | (379,625) | | (379,625) |
| TOTAL EXPENDITURES | ($7,477,370) | ($3,139,925) | ($10,617,295) | ($268,535) | ($1,783,014) | ($379,625) | ($10,669,083) | ($23,720,252) |
| REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES) | $1,506,604 | $713,433 | $2,220,037 | ($22,831) | $1,211,239 | $379,625 | $10,642,116 | $13,384,769 |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| | BUDGET TO ACTUAL - ALL FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | PERCENT OF BUDGET USED | | | | FEB 29, 2020 | | | PAGE 8 |
| | GENERAL | AMBULANCE | GENERAL + AMBULANCE | DISPATCH | PENSION | DEBT SERVICE | CAPITAL PROJECTS | TOTAL |
| REVENUES | | | | | | | | |
| Tax collections | 44.49% | 44.48% | 44.49% | 44.65% | 44.52% | | | |
| Building and other permits | 20.93% | | 20.93% | | | | | 44.72% |
| Ambulance fees, net | | 14.77% | 14.77% | | | | | 20.93% |
| Interest | 33.67% | 18.46% | 28.74% | 19.74% | | | | 14.77% |
| Miscellaneous revenue | 41.27% | 0.00% | 38.09% | | | | 64.04% | 39.33% |
| Rental income | | | | | | | | 38.09% |
| Financing Source - Loan Proceeds | | | | | | | | |
| | | | | | | | | |
| TOTAL REVENUES | 43.98% | 38.22% | 42.42% | 44.17% | 44.65% | | 64.04% | 43.13% |
| EXPENDITURES | | | | | | | | |
| Bank service charges | 3.80% | | 10.40% | | | | | |
| Building maintenance | 16.86% | 16.86% | 16.86% | | | | | 10.40% |
| Depreciated assets - capital assets | 1.80% | | 1.80% | | | | | 16.86% |
| Doctors fees & medical exams | 0.20% | 0.20% | 0.20% | | | | 0.00% | 1.75% |
| Dues and subscriptions | 19.35% | 21.92% | 20.05% | | | | | 0.20% |
| Election expenses | | | | | | | | 20.05% |
| Equipment maintenance & expensed | 20.48% | 20.57% | 20.51% | | | | | |
| Equipment purchases and replacement | | | | | | | | 20.51% |
| Gasoline and oil | 15.78% | 15.78% | 15.78% | | | | 1.16% | 1.25% |
| Insurance - employee - medical & dental | 11.92% | 11.94% | 11.93% | | | | | 15.78% |
| Insurance - general | 1.77% | 1.77% | 1.77% | | | | | 11.93% |
| Mortgage interest payments/expense | | | | | | | | 1.77% |
| Miscellaneous expenses | 8.56% | 5.54% | 7.36% | | | | | |
| Lease expenses - principal & Interest | | | | | | | | 7.36% |
| Office supplies and expenses | 16.96% | 16.94% | 16.95% | | | | | |
| Payroll taxes | 15.19% | 14.63% | 15.02% | | | | | 16.96% |
| Professional fees & services | 6.57% | 6.08% | 6.28% | | | | | 15.02% |
| Rental Management Fee/repairs | | | | | | | | 6.22% |
| Salaries | 14.04% | 14.16% | 14.08% | | | | | |
| Salaries - OT | | | | | | | | 14.08% |
| Supplies - cleaning & laundry | 22.85% | 22.47% | 22.74% | | | | | |
| Training and education | 15.08% | 7.72% | 12.17% | | | | | 22.74% |
| Uniforms | 20.57% | 21.83% | 20.93% | | | | | 12.17% |
| Utilities | 14.25% | 14.24% | 14.25% | 8.97% | | | | 20.93% |
| Vehicle maintenance & repairs | 12.45% | 6.96% | 11.18% | | | | | 10.83% |
| Work Comp Claims | 12.49% | 12.47% | 12.48% | | | | | 11.18% |
| Dispatch - CCE-911 | | | | 55.03% | | | | 12.48% |
| Pension Contribution | | | | | 0.00% | | | 55.03% |
| Debt Service payments - principal + interest | | | | | | | | 0.00% |
| | | | | | | 66.42% | | 66.42% |
| TOTAL EXPENDITURES | 13.02% | 13.00% | 13.02% | 43.66% | 0.00% | 66.26% | 1.16% | 10.13% |
| REVENUES OVER EXPENDITURES | | | | | | | | |
| (EXPENDITURES OVER REVENUES) | | | | | | | | |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| GENERAL FUND | | | FEB 29, 2020 | PAGE 9 |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER (UNDER) BUDGET | % OF BUDGET |
| **REVENUES** | | | | |
| Tax collections | $4,605,550 | $10,351,504 | ($5,745,954) | **44.49%** |
| Building and other permits | 36,620 | 175,000 | (138,380) | **20.93%** |
| Interest | 42,092 | 125,000 | (82,908) | **33.67%** |
| Miscellaneous revenue | 2,476 | 6,000 | (3,524) | **41.27%** |
| Rental income | 0 | 0 | 0 | |
| Financing Source - Loan Proceeds | 0 | 0 | 0 | |
| **TOTAL REVENUES** | $4,686,738 | $10,657,504 | ($5,970,766) | **43.98%** |
| **EXPENDITURES** | | | | |
| Bank service charges | $19 | $500 | ($481) | 3.80% |
| Building maintenance | 7,601 | 45,079 | (37,478) | 16.86% |
| Depreciated assets - capital assets | 5,449 | 302,000 | (296,551) | 1.80% |
| Doctors fees & medical exams | 70 | 35,000 | (34,930) | 0.20% |
| Dues and subscriptions | 3,643 | 18,830 | (15,187) | 19.35% |
| Election expenses | | 0 | 0 | |
| Equipment maintenance & expensed | 34,995 | 170,875 | (135,880) | 20.48% |
| Equipment purchases and replacement | 10,226 | 0 | 10,226 | |
| Gasoline and oil | 6,683 | 42,350 | (35,667) | 15.78% |
| Insurance - employee - medical & dental | 192,956 | 1,618,137 | (1,425,181) | 11.92% |
| Insurance - general | 5,409 | 305,200 | (299,791) | 1.77% |
| Mortgage interest payments/expense | | 0 | 0 | |
| Miscellaneous expenses | 631 | 7,375 | (6,744) | 8.56% |
| Lease expenses - principal & interest | | 0 | 0 | |
| Office supplies and expenses | 4,336 | 25,585 | (21,249) | 16.95% |
| Payroll taxes | 55,821 | 367,500 | (311,679) | 15.19% |
| Professional fees & services | 8,063 | 122,710 | (114,647) | 6.57% |
| Rental Management Fee/repairs | | 0 | 0 | |
| Salaries | 728,604 | 5,189,400 | (4,460,796) | 14.04% |
| Salaries - OT | | 0 | 0 | |
| Supplies - cleaning & laundry | 3,199 | 14,000 | (10,801) | 22.85% |
| Training and education | 9,645 | 63,960 | (54,315) | 15.08% |
| Uniforms | 20,523 | 99,760 | (79,237) | 20.57% |
| Utilities | 6,383 | 44,800 | (38,417) | 14.25% |
| Vehicle maintenance & repairs | 14,998 | 120,500 | (105,502) | 12.45% |
| Work Comp Claims | 437 | 3,500 | (3,063) | 12.49% |
| **TOTAL EXPENDITURES** | $1,119,691 | $8,597,061 | ($7,477,370) | **13.02%** |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $3,567,047 | $2,060,443 | 1,506,604 | 173.12% |
| **General/Ambulance/Pension Overhead Transfer** | $0 | ($750,000) | $750,000 | |
| **TOTAL OVERHEAD TRANSFERS** | $0 | ($750,000) | $750,000 | |
| **USE OF DISTRICT RESERVES** | 0 | $0 | | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $3,567,047 | $1,310,443 | $1,506,604 | $0 |

# FENTON FIRE PROTECTION DISTRICT

# FINANCIAL STATEMENT ANALYSIS - MONTHLY

| AMBULANCE FUND | | | FEB 29, 2020 | PAGE 10 |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER (UNDER) BUDGET | % OF BUDGET |
| **REVENUES** | | | | |
| Tax collections | $1,375,318 | $3,091,863 | ($1,716,545) | **44.48%** |
| Ambulance fees, net | 114,479 | 775,000 | (660,521) | 14.77% |
| Interest | 11,074 | 60,000 | (48,926) | **18.46%** |
| Miscellaneous revenue | 0 | 500 | (500) | 0.00% |
| **TOTAL REVENUES** | $1,500,871 | $3,927,363 | ($2,426,492) | **38.22%** |
| **EXPENDITURES** | | | | |
| Bank service charges | $189 | $1,500 | ($1,311) | 12.60% |
| Building maintenance | 3,258 | 19,319 | (16,061) | 16.86% |
| Depreciated assets - capital assets | | 0 | 0 | |
| Doctors fees & medical exams | 30 | 15,000 | (14,970) | 0.20% |
| Dues and subscriptions | 1,546 | 7,052 | (5,506) | 21.92% |
| Election expenses | | 0 | 0 | |
| Equipment maintenance & expensed | 20,238 | 98,405 | (78,167) | 20.57% |
| Equipment purchases and replacement | | 0 | 0 | |
| Gasoline and oil | 2,864 | 18,150 | (15,286) | 15.78% |
| Insurance - employee - medical & dental | 82,774 | 693,488 | (610,714) | 11.94% |
| Insurance - general | 2,318 | 130,800 | (128,482) | 1.77% |
| Mortgage interest payments/expense | | 0 | 0 | |
| Miscellaneous expenses | 270 | 4,875 | (4,605) | 5.54% |
| Lease expenses - principal & interest | | 0 | 0 | |
| Office supplies and expenses | 1,858 | 10,965 | (9,107) | 16.94% |
| Payroll taxes | 23,040 | 157,500 | (134,460) | 14.63% |
| Professional fees & services | 11,098 | 182,590 | (171,492) | 6.08% |
| Rental Management Fee/repairs | | 0 | 0 | |
| Salaries | 300,846 | 2,124,600 | (1,823,754) | 14.16% |
| Salaries - OT | | 0 | 0 | |
| Supplies - cleaning & laundry | 1,348 | 6,000 | (4,652) | 22.47% |
| Training and education | 3,230 | 41,820 | (38,590) | 7.72% |
| Uniforms | 8,796 | 40,290 | (31,494) | 21.83% |
| Utilities | 2,735 | 19,200 | (16,465) | 14.24% |
| Vehicle maintenance & repairs | 2,504 | 36,000 | (33,496) | 6.96% |
| Work Comp Claims | 187 | 1,500 | (1,313) | 12.47% |
| **TOTAL EXPENDITURES** | $469,129 | $3,609,054 | ($3,139,925) | **13.00%** |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $1,031,742 | $318,309 | $713,433 | 0.00% |
| **General/Ambulance Overhead Transfer** | | | 0 | |
| **USE OF DISTRICT RESERVES** | 0 | | | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | **$1,031,742** | **$318,309** | $713,433 | $0 |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| PENSION FUND | | | FEB 29, 2020 | PAGE 11 |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER (UNDER) BUDGET | % OF BUDGET |
| **REVENUES** | | | | |
| Tax collections | $459,444 | $1,032,014 | ($572,570) | 44.52% |
| Interest | 1,795 | 1,000 | 795 | 179.50% |
| General Fund - additional contribution | 0 | 0 | 0 | |
| **TOTAL REVENUES** | $461,239 | $1,033,014 | ($571,775) | 44.65% |
| **EXPENDITURES** | | | | |
| Pension Fund | $0 | $1,783,014 | ($1,783,014) | 0.00% |
| **TOTAL EXPENDITURES** | $0 | $1,783,014 | ($1,783,014) | 0.00% |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $461,239 | ($750,000) | $1,211,239 | |
| **TRANSFER FROM GENERAL FUND** | $500,000 | $750,000 | ($250,000) | 66.67% |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $961,239 | $0 | | |

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

| DISPATCH FUND | | | FEB 29, 2020 | PAGE 12 |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER (UNDER) BUDGET | % OF BUDGET |
| **REVENUES** | | | | |
| Tax collections | $228,972 | $513,917 | ($284,945) | 44.55% |
| Interest | 1,579 | 8,000 | (6,421) | 19.74% |
| **TOTAL REVENUES** | $230,551 | $521,917 | ($291,366) | 44.17% |
| **EXPENDITURES** | | | | |
| Dispatching fees | $197,562 | $359,000 | ($161,438) | 55.03% |
| Telephone | 10,553 | 117,650 | (107,097) | 8.97% |
| Communication expenses | 0 | 0 | 0 | |
| Depreciated assets | 0 | 0 | 0 | |
| Auditing expense | 0 | | 0 | |
| **TOTAL EXPENDITURES** | $208,115 | $476,650 | ($268,535) | 43.66% |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $22,436 | $45,267 | ($22,831) | |
| **USE OF DISTRICT RESERVES/TRANSFERS** | $0 | $0 | $0 | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $22,436 | $45,267 | $0 | $0 |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| DEBT SERVICE FUND | | | FEB 29, 2020 | PAGE 13 |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER (UNDER) BUDGET | % OF BUDGET |
| **REVENUES** | | | | |
| Taxes | $908,581 | $1,957,630 | ($1,049,049) | 46.41% |
| Interest | 1,432 | 500 | 932 | 286.40% |
| **TOTAL REVENUES** | $910,013 | $1,958,130 | ($1,048,117) | 46.47% |
| **EXPENDITURES** | | | | |
| Debt Service | $750,814 | $1,130,439 | ($379,625) | 66.42% |
| Professional fees | 0 | 2,700 | (2,700) | |
| **TOTAL EXPENDITURES** | $750,814 | $1,133,139 | ($382,325) | 66.26% |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $159,199 | $824,991 | ($665,792) | 19.30% |
| **USE OF DISTRICT RESERVES** | $0 | $0 | $0 | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses** | $159,199 | $824,991 | $0 | 19.30% |

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| CAPITAL PROJECTS FUND | | | FEB 29, 2020 | PAGE 14 |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER (UNDER) BUDGET | % OF BUDGET |
| **REVENUES** | | | | |
| Bond Proceeds | $0 | $0 | $0 | |
| Interest | 48,033 | 75,000 | ($26,967) | 64.04% |
| **TOTAL REVENUES** | $48,033 | $75,000 | ($26,967) | 64.04% |
| **EXPENDITURES** | | | | |
| Depreciated Assets | $0 | $10,000 | ($10,000) | 0.00% |
| Equipment & Vehicles | 51,486 | 446,486 | (395,000) | 11.53% |
| Professional Fees | 0 | | 0 | |
| Buildings | 73,496 | 10,337,579 | (10,264,083) | 0.71% |
| Lease Expenses | | | 0 | |
| Uniforms/Turnout gear | | | 0 | |
| Communications | | | 0 | |
| **TOTAL EXPENDITURES** | $124,982 | $10,794,065 | ($10,669,083) | 1.16% |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | ($76,949) | ($10,719,065) | $10,642,116 | 0.72% |
| **USE OF DISTRICT RESERVES/TRANSFERS** | $0 | $10,719,065 | ($10,719,065) | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | ($76,949) | ($10,719,065) | $0 | 0.72% |

# FENTON FIRE PROTECTION DISTRICT

# FINANCIAL STATEMENT ANALYSIS - MONTHLY

| | GENERAL FUND | | FEB 29, 2020 | PAGE 15 |
|---|---|---|---|---|
| | 2020 ACTUAL | 2019 ACTUAL | 2020 - 2019 $ OVER (UNDER) | 2020 - 2019 % OVER (UNDER) |
| **REVENUES** | | | | |
| Tax collections | $4,605,550 | $4,393,645 | **$211,905** | 4.82% |
| Building and other permits | 36,620 | 40,240 | (3,620) | -9.00% |
| Interest | 42,092 | 33,840 | 8,252 | 24.39% |
| Miscellaneous revenue | 2,476 | 607 | 1,869 | 307.91% |
| Rental income | 0 | 2,900 | (2,900) | -100.00% |
| Financing Source - Loan Proceeds | 0 | 0 | 0 | |
| **TOTAL REVENUES** | $4,686,738 | $4,471,232 | **$215,506** | **4.82%** |
| **EXPENDITURES** | | | | |
| Bank service charges | $19 | $49 | ($30) | -61.22% |
| Building maintenance | 7,601 | 7,174 | 427 | 5.95% |
| Depreciated assets - capital assets | 5,449 | 243,421 | **(237,972)** | -97.76% |
| Doctors fees & medical exams | 70 | 480 | (410) | -85.42% |
| Dues and subscriptions | 3,643 | 2,282 | 1,361 | 59.64% |
| Election expenses | 0 | 14 | (14) | -100.00% |
| Equipment maintenance & expensed | 34,995 | 16,947 | **18,048** | 106.50% |
| Equipment purchases and replacement | 10,226 | 3,573 | 6,653 | 186.20% |
| Gasoline and oil | 6,683 | 5,951 | 732 | 12.30% |
| Insurance - employee - medical & dental | 192,956 | 192,076 | 880 | 0.46% |
| Insurance - general | 5,409 | 6,002 | (593) | -9.88% |
| Mortgage interest payments/expense | 0 | | 0 | |
| Miscellaneous expenses | 631 | 1,683 | (1,052) | -62.51% |
| Lease expenses - principal & interest | 0 | | 0 | |
| Office supplies and expenses | 4,336 | 1,219 | 3,117 | 255.70% |
| Payroll taxes | 55,821 | 53,185 | 2,636 | 4.96% |
| Professional fees & services | 8,063 | 8,478 | (415) | -4.90% |
| Rental Management Fee/repairs | 0 | 413 | (413) | -100.00% |
| Salaries | 707,129 | 679,960 | **27,169** | 4.00% |
| Salaries - OT | 21,475 | 15,006 | 6,469 | 43.11% |
| Supplies - cleaning & laundry | 3,199 | 2,759 | 440 | 15.95% |
| Training and education | 9,645 | 8,714 | 931 | 10.68% |
| Uniforms | 20,523 | 22,856 | (2,333) | -10.21% |
| Utilities | 6,383 | 6,555 | (172) | -2.62% |
| Vehicle maintenance & repairs | 14,998 | 19,691 | (4,693) | -23.83% |
| Work Comp Claims | 437 | 0 | 437 | |
| **TOTAL EXPENDITURES** | $1,119,691 | $1,298,488 | **($178,797)** | **-13.77%** |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $3,567,047 | $3,172,744 | **$394,303** | **12.43%** |
| **General/Ambulance/Dispatch/Pension OH Transfer** | $0 | $0 | $0 | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $3,567,047 | $3,172,744 | $394,303 | 12.43% |

# FENTON FIRE PROTECTION DISTRICT

# FINANCIAL STATEMENT ANALYSIS - MONTHLY

| | AMBULANCE FUND | | FEB 29, 2020 | PAGE 16 |
|---|---|---|---|---|
| | 2020 ACTUAL | 2019 ACTUAL | 2020 - 2019 $ OVER (UNDER) | 2020 - 2019 % OVER (UNDER) |
| **REVENUES** | | | | |
| Tax collections | $1,375,318 | $1,313,752 | **$61,566** | 4.69% |
| Ambulance fees, net | 114,479 | 107,867 | 6,612 | 6.13% |
| Interest | 11,074 | 10,537 | 537 | 5.10% |
| Miscellaneous revenue | 0 | 0 | 0 | |
| **TOTAL REVENUES** | $1,500,871 | $1,432,156 | $68,715 | **4.80%** |
| **EXPENDITURES** | | | | |
| Bank service charges | $189 | $171 | $18 | 10.53% |
| Building maintenance | 3,258 | 3,074 | 184 | 5.99% |
| Depreciated assets - capital assets | 0 | | 0 | |
| Doctors fees & medical exams | 30 | 206 | (176) | -85.44% |
| Dues and subscriptions | 1,546 | 957 | 589 | 61.55% |
| Election expenses | 0 | 6 | (6) | -100.00% |
| Equipment maintenance & expensed | 20,238 | 17,409 | 2,829 | 16.25% |
| Equipment purchases and replacement | 0 | | 0 | |
| Gasoline and oil | 2,864 | 2,550 | 314 | 12.31% |
| Insurance - employee - medical & dental | 82,774 | 82,391 | 383 | 0.46% |
| Insurance - general | 2,318 | 2,572 | (254) | -9.88% |
| Mortgage interest payments/expense | 0 | | 0 | |
| Miscellaneous expenses | 270 | 556 | (286) | -51.44% |
| Lease expenses - principal & interest | 0 | | 0 | |
| Office supplies and expenses | 1,858 | 831 | 1,027 | 123.59% |
| Payroll taxes | 23,040 | 22,021 | 1,019 | 4.63% |
| Professional fees & services | 11,098 | 9,713 | 1,385 | 14.26% |
| Rental Management Fee/repairs | 0 | | 0 | |
| Salaries | 291,642 | 281,243 | **10,399** | 3.70% |
| Salaries - OT | 9,204 | 6,431 | 2,773 | 43.12% |
| Supplies - cleaning & laundry | 1,348 | 1,183 | 165 | 13.95% |
| Training and education | 3,230 | 5,865 | (2,635) | -44.93% |
| Uniforms | 8,796 | 9,795 | (999) | -10.20% |
| Utilities | 2,735 | 2,811 | (76) | -2.70% |
| Vehicle maintenance & repairs | 2,504 | 949 | 1,555 | 163.86% |
| Work Comp Claims | 187 | 0 | 187 | |
| **TOTAL EXPENDITURES** | $469,129 | $450,734 | $18,395 | **4.08%** |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $1,031,742 | $981,422 | $50,320 | **5.13%** |
| **General/Ambulance/Dispatch Overhead Transfer** | | | | |
| **REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)** | $1,031,742 | $981,422 | **$50,320** | 5.13% |

# FENTON FIRE PROTECTION DISTRICT
# FINANCIAL STATEMENT ANALYSIS - MONTHLY

| CASH RESERVES AS OF FEB 29, 2020 | ACTUAL FEB 29, 2020 | ACTUAL FEB 28, 2019 | FEB 29, 2020 2020 - 2019 $ OVER (UNDER) | PAGE 17 2020 - 2019 % OVER (UNDER) |
|---|---|---|---|---|
| **GENERAL FUND:** | | | | |
| Simmons Bank - General account | $14,658,278.53 | $9,886,675.81 | $4,771,602.72 | 48.26% |
| Simmons Bank - Flexible Spending Account | 2,115.63 | 5,856.94 | (3,741.31) | -63.88% |
| Simmons Bank - Health Reimbursement Account | 11,222.97 | 5,506.40 | 5,716.57 | 103.82% |
| Simmons Bank - Rental Property | 0.00 | 12,934.62 | (12,934.62) | -100.00% |
| Investment account - various | 1,142,283.85 | 1,528,626.41 | (386,342.56) | -25.27% |
| Petty Cash | 185.00 | 185.00 | 0.00 | 0.00% |
| **TOTAL GENERAL FUND CASH BALANCES** | $15,814,085.98 | $11,439,785.18 | $4,374,300.80 | 38.24% |
| **AMBULANCE FUND:** | | | | |
| Simmons Bank - 3181 | $4,500,823.50 | $3,159,302.23 | $1,341,521.27 | 42.46% |
| Meramec Valley Bank - Money Market | 7,693.76 | 7,669.76 | 24.00 | 0.31% |
| Investment account | 532,504.09 | $770,228.24 | (237,724.15) | -30.86% |
| **TOTAL AMBULANCE FUND CASH BALANCES** | $5,041,021.35 | $3,937,200.23 | $1,103,821.12 | 28.04% |
| **TOTAL OPERATING FUND CASH BALANCES** | $20,855,107.33 | $15,376,985.41 | $5,478,121.92 | 35.63% |
| **LESS: Estimated Remaining 2020 Budget Expenses, net** | ($10,617,295) | ($9,136,304) | ($1,480,991.00) | 16.21% |
| **ESTIMATED CASH RESERVE** | **$10,237,812** | **$6,240,681** | $3,997,130.92 | 64.05% |
| **# of Months - Estimated Reserve** | **10.06** | **6.88** | **3.18** | **46.29%** |
| **Estimated Reserve - %** | **83.87%** | **57.32%** | **26.55%** | |

## 2020

| District | Fund | Bank | Account # | Account Description | January | February | March | April | May | June | July | August | Septembe | October | Novembe | December |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Average Rate | 0.793% | 0.801% | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| Fenton FPD | General | Meramec Valley Bank | 2956 | Money Market | 0.350% | 0.350% | | | | | | | | | | |
| Fenton FPD | Ambulance | Simmons Bank | 3181 | Ambulance | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | General | Simmons Bank | 3207 | General | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | Pension | Simmons Bank | 2944 | Pension | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | Dispatch | Simmons Bank | 3165 | Dispatch | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | General | Simmons Bank | 3363 | Health Reimbursement | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | General | Simmons Bank | 2969 | Flexible Spending | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | Capital Projects | Simmons Bank | 798 | Capital Projects 2019 | 1.590% | 1.590% | | | | | | | | | | |
| Fenton FPD | Debt Service | Simmons Bank | 806 | Debt Service | 0.720% | 0.720% | | | | | | | | | | |

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

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

BankRate.com
*Period Ending:*

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

DepositAccounts.com
*Period Ending:*

| | | | | | |
|---|---|---|---|---|---|
| 9/30/2019 | | | | | |
| *Institution Health* | A | A+ | A | A+ | A |
| *Texas Ratio* | A+ | A+ | A | A+ | A |
| 6/30/2019 | | | | | |
| *Institution Health* | A | A+ | A | A+ | B+ |
| *Texas Ratio* | A+ | A+ | A | A+ | B+ |
| 3/31/2019 | | | | | |
| *Institution Health* | A | A+ | A | A+ | A |
| *Texas Ratio* | A+ | A+ | A | A+ | A+ |
| 12/31/2018 | | | | | |
| *Institution Health* | A | A | B+ | A+ | A |
| *Texas Ratio* | A+ | A+ | B+ | A+ | A+ |

Ratings Key:

| *BankRate.com* | | | BauerFinancial.com | | |
|---|---|---|---|---|---|
| | ***** | Superior | | ***** | Superior |
| | **** | Sound | | **** | Excellent |
| | *** | Performing | | *** 1/2 | Good |
| | ** | | | *** | Adequate |
| | * | Lowest Rated | | ** | Problematic |
| | | | | * | Troubled |

# Health

**A**

## Data as of Q3 2019

Learn why bank health matters

### Health Grade Components

A+ Texas Ratio ▲ C Texas Ratio Trend ▼ B Deposit Growth ▼ A Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2019 Commerce Bank had $29.82 million in non-current loans and owned real-estate with $3 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.99% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*Overall*

| | |
|---|---|
| FDIC Certificate # | 24998 |
| Year Established | 1984 |
| Employees | 4733 |
| Primary Regulator | FED |

*Profit Margin*

| | |
|---|---|
| Return on Assets - YTD | 1.63% |
| Return on Equity - YTD | 15.08% |
| Annual Interest Income | $694.9MM |

*Assets and Liabilities*

| | | |
|---|---|---|
| Assets | Q3 2019 | $25.78B |
| | *vs Q3 2018* | *$24.97B* |
| Loans | Q3 2019 | $14.32B |
| | *vs Q3 2018* | *$13.81B* |
| Deposits | Q3 2019 | $20.44B |
| | *vs Q3 2018* | *$20.37B* |
| Equity Capital | Q3 2019 | $2.84B |
| | *vs Q3 2018* | *$2.45B* |
| Loan Loss Allowance | Q3 2019 | $160.7MM |
| | *vs Q3 2018* | *$159.7MM* |
| Unbacked Noncurrent Loans | Q3 2019 | $25.8MM |
| | *vs Q3 2018* | *$20.8MM* |
| Real Estate Owned | Q3 2019 | $4.1MM |
| | *vs Q3 2018* | *$5.2MM* |

## Health

# A+

Data as of Q3 2019

Learn why bank health matters

### Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2019 Simmons Bank had $79.9 million in non-current loans and owned real-estate with $2.84 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 2.82% 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 | 2683 |
| Primary Regulator | FED |

*Profit Margin*

| | |
|---|---|
| Return on Assets - YTD | 1.53% |
| Return on Equity - YTD | 10.2% |
| Annual Interest Income | $572.4MM |

*Assets and Liabilities*

| | | |
|---|---|---|
| Assets | Q3 2019 | $17.72B |
| | vs Q3 2018 | $16.26B |
| Loans | Q3 2019 | $12.99B |
| | vs Q3 2018 | $11.85B |
| Deposits | Q3 2019 | $13.57B |
| | vs Q3 2018 | $12.30B |
| Equity Capital | Q3 2019 | $2.77B |
| | vs Q3 2018 | $2.30B |
| Loan Loss Allowance | Q3 2019 | $66.6MM |
| | vs Q3 2018 | $56.7MM |
| Unbacked Noncurrent Loans | Q3 2019 | $60.3MM |
| | vs Q3 2018 | $55.8MM |
| Real Estate Owned | Q3 2019 | $19.6MM |
| | vs Q3 2018 | $22.7MM |

## Health

# A

### Data as of Q3 2019

Learn why bank health matters

### Health Grade Components

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| A | Texas Ratio ▲ | A | Texas Ratio Trend ▼ | A | Deposit Growth ▼ | B | Capitalization ▼ |

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2019 Alliance Credit Union had $2.13 million in non-current loans and owned real-estate with $31.12 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 6.84% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*Overall*

| | |
|---|---|
| NCUA # | 63789 |
| Year Chartered | 1948 |
| Employees | 67 |
| Primary Regulator | |

*Profit Margin*

| | |
|---|---|
| Return on Assets - YTD | 0.9% |
| Return on Equity - YTD | 9.22% |
| Annual Interest Income | $9.1MM |

*Assets and Liabilities*

| | | |
|---|---|---|
| Assets | Q3 2019<br>*vs Q3 2018* | $301.6MM<br>*$278.5MM* |
| Loans | Q3 2019<br>*vs Q3 2018* | $251.8MM<br>*$246.2MM* |
| Deposits | Q3 2019<br>*vs Q3 2018* | $227.3MM<br>*$204.8MM* |
| Equity Capital | Q3 2019<br>*vs Q3 2018* | $29.4MM<br>*$26.8MM* |
| Loan Loss Allowance | Q3 2019<br>*vs Q3 2018* | $1.7MM<br>*$1.8MM* |
| Unbacked Noncurrent Loans | Q3 2019<br>*vs Q3 2018* | $2.1MM<br>*$3.2MM* |
| Real Estate Owned | Q3 2019<br>*vs Q3 2018* | $0<br>*$1.1MM* |

## Health

# A+

**Data as of Q3 2019**

Learn why bank health matters

2019 TOP 200 Healthiest Banks
DepositAccounts

### Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2019 Academy Bank had $7.74 million in non-current loans and owned real-estate with $258.68 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 2.99% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*Overall*

| | |
|---|---|
| FDIC Certificate # | 19600 |
| Year Established | 1966 |
| Employees | 589 |
| Primary Regulator | OCC |

*Profit Margin*

| | |
|---|---|
| Return on Assets - YTD | 1.19% |
| Return on Equity - YTD | 8.06% |
| Annual Interest Income | $54.1MM |

*Assets and Liabilities*

| | | |
|---|---|---|
| **Assets** | Q3 2019 | **$1.62B** |
| | *vs Q3 2018* | *$1.34B* |
| Loans | Q3 2019 | **$1.33B** |
| | *vs Q3 2018* | *$1.01B* |
| **Deposits** | Q3 2019 | **$1.31B** |
| | *vs Q3 2018* | *$1.01B* |
| Equity Capital | Q3 2019 | **$240.6MM** |
| | *vs Q3 2018* | *$217.7MM* |
| Loan Loss Allowance | Q3 2019 | **$18.1MM** |
| | *vs Q3 2018* | *$14.1MM* |
| Unbacked Noncurrent Loans | Q3 2019 | **$7.7MM** |
| | *vs Q3 2018* | *$9.9MM* |
| Real Estate Owned | Q3 2019 | **$71.00K** |
| | *vs Q3 2018* | *$94.00K* |

## Health

A

Data as of Q3 2019

Learn why bank health matters

### Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2019 Meramec Valley Bank had $516,000 in non-current loans and owned real-estate with $11.13 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 4.64% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*Overall*

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

*Profit Margin*

| | |
|---|---|
| Return on Assets - YTD | 0.61% |
| Return on Equity - YTD | 7.35% |
| Annual Interest Income | $4.0MM |

*Assets and Liabilities*

| | | |
|---|---|---|
| Assets | Q3 2019 | $120.9MM |
| | *vs Q3 2018* | *$115.2MM* |
| Loans | Q3 2019 | $96.0MM |
| | *vs Q3 2018* | *$93.9MM* |
| Deposits | Q3 2019 | $101.0MM |
| | *vs Q3 2018* | *$88.7MM* |
| Equity Capital | Q3 2019 | $10.2MM |
| | *vs Q3 2018* | *$9.5MM* |
| Loan Loss Allowance | Q3 2019 | $962.00K |
| | *vs Q3 2018* | *$915.00K* |
| Unbacked Noncurrent Loans | Q3 2019 | $0 |
| | *vs Q3 2018* | *$68.00K* |
| Real Estate Owned | Q3 2019 | $516.00K |
| | *vs Q3 2018* | *$59.00K* |

FENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

EMERGENCY CALLS

| | 2020 Calls | | | | | 2019 Calls | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Fire | EMS | Other | TOTAL | | Fire | EMS | Other | TOTAL |
| Jan | 68 | 317 | 10 | 395 | Jan | 68 | 344 | 8 | 420 |
| Feb | 61 | 308 | 10 | 379 | Feb | 60 | 346 | 15 | 421 |
| Mar | | | | - | Mar | 68 | 357 | 5 | 430 |
| Apr | | | | - | Apr | 73 | 335 | 7 | 415 |
| May | | | | - | May | 87 | 360 | 6 | 453 |
| Jun | | | | - | Jun | 68 | 325 | 9 | 402 |
| Jul | | | | - | Jul | 60 | 328 | 8 | 396 |
| Aug | | | | - | Aug | 86 | 345 | 8 | 439 |
| Sep | | | | - | Sep | 66 | 325 | 7 | 398 |
| Oct | | | | - | Oct | 79 | 324 | 10 | 413 |
| Nov | | | | - | Nov | 77 | 313 | 15 | 405 |
| Dec | | | | - | Dec | 67 | 359 | 13 | 439 |
| TOTAL | 129 | 625 | 20 | 774 | TOTAL | 859 | 4,061 | 111 | 5,031 |
| AVG | 64.50 | 312.50 | 10.00 | 377.00 | AVG | 71.58 | 338.42 | 9.25 | 410.00 |

| | DIFFERENCE in Calls | | | | DIFFERENCE Percentage | | | |
|---|---|---|---|---|---|---|---|---|
| | Fire | EMS | Other | Total | Fire | EMS | Other | Total |
| Jan | ↑ 0 | ↓ -27 | ↑ 2 | ↓ -25 | ↑ 0% | ↓ -8% | ↑ 25% | ↓ -6% |
| Feb | ↑ 1 | ↓ -38 | ↓ -5 | ↓ -42 | ↑ 2% | ↓ -11% | ↓ -33% | ↓ -10% |
| Mar | | | | | | | | |
| Apr | | | | | | | | |
| May | | | | | | | | |
| Jun | | | | | | | | |
| Jul | | | | | | | | |
| Aug | | | | | | | | |
| Sep | | | | | | | | |
| Oct | | | | | | | | |
| Nov | | | | | | | | |
| Dec | | | | | | | | |
| TOTAL | ↑ 1 | ↓ -65 | ↓ -3 | ↓ -67 | ↑ 0% | ↓ -2% | ↓ -3% | ↓ -1% |
| AVG | ↓ -7 | ↓ -26 | ↑ 1 | ↓ -33 | ↓ -10% | ↓ -8% | ↑ 8% | ↓ -8% |

# Fenton FPD - General
## Balance Sheet - Governmental Funds - Modified Accrual Basis
February 29, 2020

### ASSETS

| | | |
|---|---|---|
| **Current Assets** | | |
| Simmons Bank-General Account | $ 14,658,278.53 | |
| Simmons Bank-Flexible Spendin | 2,115.63 | |
| Simmons Bank-Health Reimburse | 11,222.97 | |
| Petty Cash | 185.00 | |
| Investment Account | 1,142,283.85 | |
| Taxes Receivable - Current | 6,302,852.00 | |
| Due from Capital Projects | 649,166.41 | |
| Interest Receivable | 7,219.82 | |
| Prepaid Expenses | 252,207.01 | |
| Total Current Assets | | 23,025,531.22 |
| **Property and Equipment** | | |
| Total Property and Equipment | | 0.00 |
| **Other Assets** | | |
| Total Other Assets | | 0.00 |
| Total Assets | | $ 23,025,531.22 |

### LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

| | | |
|---|---|---|
| **Current Liabilities** | | |
| Accrued Salaries Payable | $ 75,428.47 | |
| Due to Ambulance | 19,347.99 | |
| Due to Debt Service Fund | 649,166.41 | |
| FSA Liability | (7,672.73) | |
| IRS Payroll Taxes W/H | 5,313.37 | |
| Total Current Liabilities | | 741,583.51 |
| **Deferred Inflows of Resources** | | |
| Unavailable Revenue - Def Tax | 1,923,536.00 | |
| Total Deferred Inflows of Resources | | 1,923,536.00 |
| Total Liabilities | | 2,665,119.51 |
| **Fund Balance** | | |
| FB - Assigned - Future Operat | 4,379,316.00 | |
| Fund Balance - Unassigned | 12,414,049.44 | |
| Excess Revenue over (under) Ex | 3,567,046.27 | |
| Total Fund Balance | | 20,360,411.71 |
| Total Liab., Def. Inflows & Fund Balance | | $ 23,025,531.22 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 97,331.04 | 72.71 | $ 4,605,550.40 | 98.27 |
| Interest Income | 17,975.78 | 13.43 | 42,092.31 | 0.90 |
| Miscellaneous Revenue | 125.00 | 0.09 | 225.00 | 0.00 |
| Permit Revenue | 18,430.00 | 13.77 | 36,620.00 | 0.78 |
| Sale of Fixed Assets | 0.00 | 0.00 | 2,250.00 | 0.05 |
| Total Revenues | 133,861.82 | 100.00 | 4,686,737.71 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 133,861.82 | 100.00 | 4,686,737.71 | 100.00 |
| Expenditures | | | | |
| Salaries | 355,015.71 | 265.21 | 707,129.12 | 15.09 |
| Salaries OT | 9,873.32 | 7.38 | 21,475.30 | 0.46 |
| Depreciated Assets | 0.00 | 0.00 | 5,449.00 | 0.12 |
| Payroll Taxes | 27,250.58 | 20.36 | 55,820.83 | 1.19 |
| Office Supplies | 464.60 | 0.35 | 4,335.76 | 0.09 |
| IT Expenses | 880.50 | 0.66 | 33,308.92 | 0.71 |
| Gas & Oil-Fuel | 2,842.71 | 2.12 | 6,682.54 | 0.14 |
| Bank Charges | 16.00 | 0.01 | 19.00 | 0.00 |
| Equipment Purchases | 9,513.00 | 7.11 | 10,226.15 | 0.22 |
| Dues & Subscriptions | 153.30 | 0.11 | 3,642.80 | 0.08 |
| Insurance - General | 2,333.87 | 1.74 | 5,408.98 | 0.12 |
| Insurance - Employee | 98,122.05 | 73.30 | 192,955.58 | 4.12 |
| Professional Fees | 4,206.91 | 3.14 | 8,062.60 | 0.17 |
| Building Maintenance | 4,801.37 | 3.59 | 7,601.01 | 0.16 |
| Equipment Maintenance | 1,201.35 | 0.90 | 1,686.36 | 0.04 |
| Vehicle Maintenance | 2,869.16 | 2.14 | 14,997.58 | 0.32 |
| Workers Comp Claims | 437.13 | 0.33 | 437.13 | 0.01 |
| Doctors Fees | 70.00 | 0.05 | 70.00 | 0.00 |
| Misc. Expenses | 169.03 | 0.13 | 630.97 | 0.01 |
| Training & Education | 3,467.99 | 2.59 | 9,645.01 | 0.21 |
| Uniforms | 307.95 | 0.23 | 20,522.83 | 0.44 |
| Supplies-Cleaning & Maint. | 2,425.14 | 1.81 | 3,199.25 | 0.07 |
| Utilities | 2,999.24 | 2.24 | 6,384.72 | 0.14 |
| Total Expenditures | 529,420.91 | 395.50 | 1,119,691.44 | 23.89 |
| Excess Revenue over (under) Expenditur | $ (395,559.09) | (295.50) | $ 3,567,046.27 | 76.11 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| **Revenues** | | | | |
| Tax Collection - Current | $ 97,331.04 | 72.71 | $ 4,605,550.40 | 98.27 |
| Investment Interest | 0.00 | 0.00 | 6,369.28 | 0.14 |
| SB Health Reimburse Interest | 0.85 | 0.00 | 1.72 | 0.00 |
| SB-Flexible Spending Interest | 7.43 | 0.01 | 17.70 | 0.00 |
| SB-General Interest | 17,967.50 | 13.42 | 35,703.61 | 0.76 |
| Misc Income | 0.00 | 0.00 | 100.00 | 0.00 |
| Fire Reports | 125.00 | 0.09 | 125.00 | 0.00 |
| Permit Revenue | 18,430.00 | 13.77 | 36,620.00 | 0.78 |
| Sale of Fixed Assets | 0.00 | 0.00 | 2,250.00 | 0.05 |
| Total Revenues | 133,861.82 | 100.00 | 4,686,737.71 | 100.00 |
| **Cost of Sales** | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 133,861.82 | 100.00 | 4,686,737.71 | 100.00 |
| **Expenditures** | | | | |
| Salaries-Firefighters | 285,184.76 | 213.04 | 569,453.46 | 12.15 |
| Salaries-Fire Chief | 7,154.63 | 5.34 | 14,309.26 | 0.31 |
| Salaries-Deputy Chiefs | 38,148.45 | 28.50 | 76,368.16 | 1.63 |
| Salaries-Admin Assistants | 6,250.44 | 4.67 | 12,500.88 | 0.27 |
| Salaries-Office Manager | 3,932.63 | 2.94 | 7,865.26 | 0.17 |
| Salaries-Fire Marshall | 13,307.30 | 9.94 | 24,719.60 | 0.53 |
| Salaries-Inspectors | 1,037.50 | 0.78 | 1,912.50 | 0.04 |
| Payroll Overtime-FF | 7,142.28 | 5.34 | 17,902.41 | 0.38 |
| Payroll Overtime-Deputy Chiefs | 2,731.04 | 2.04 | 3,572.89 | 0.08 |
| Banner Fire Equipment | 0.00 | 0.00 | 5,449.00 | 0.12 |
| FICA/ Medicare | 27,250.58 | 20.36 | 55,820.83 | 1.19 |
| Marco | 0.00 | 0.00 | 99.40 | 0.00 |
| Office Source | 58.23 | 0.04 | 569.13 | 0.01 |
| Commerce Bank-VISA | 73.40 | 0.05 | 531.87 | 0.01 |
| Rejis Commission | 0.00 | 0.00 | 10.15 | 0.00 |
| Wal-Mart | 0.00 | 0.00 | 19.54 | 0.00 |
| UPS | 13.60 | 0.01 | 13.60 | 0.00 |
| Summer One | 179.37 | 0.13 | 304.40 | 0.01 |
| The Emblem Authority | 0.00 | 0.00 | 165.90 | 0.00 |
| Martiz Convention | 0.00 | 0.00 | 2,348.77 | 0.05 |
| Jody Franey | 70.00 | 0.05 | 140.00 | 0.00 |
| Julia Cain | 70.00 | 0.05 | 70.00 | 0.00 |
| Office Supplies Reimbursements | 0.00 | 0.00 | 63.00 | 0.00 |
| Image Trend | 0.00 | 0.00 | 23,785.08 | 0.51 |
| First Watch | 575.50 | 0.43 | 1,151.00 | 0.02 |
| Target Solutions | 0.00 | 0.00 | 8,067.84 | 0.17 |
| BRDA Electric | 305.00 | 0.23 | 305.00 | 0.01 |
| Sieveking | 2,812.84 | 2.10 | 6,652.67 | 0.14 |
| Commerce Bank-VISA | 29.87 | 0.02 | 29.87 | 0.00 |
| Simmons Bank Fees | 16.00 | 0.01 | 19.00 | 0.00 |
| Commerce Bank-VISA | 0.00 | 0.00 | 713.15 | 0.02 |
| Knox | 9,513.00 | 7.11 | 9,513.00 | 0.20 |
| Center for Public Safety | 0.00 | 0.00 | 889.00 | 0.02 |
| Commerce Bank-VISA | 153.30 | 0.11 | 153.30 | 0.00 |
| MABOI | 0.00 | 0.00 | 35.00 | 0.00 |
| Across the Street Productions | 0.00 | 0.00 | 1,750.00 | 0.04 |
| St. Louis Area Fire Administra | 0.00 | 0.00 | 70.00 | 0.00 |
| International Foundation | 0.00 | 0.00 | 745.50 | 0.02 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| McNeil & Company | (675.52) | (0.50) | (675.52) | (0.01) |
| Lakenan | 105.00 | 0.08 | 157.50 | 0.00 |
| Standard Insurance | 2,904.39 | 2.17 | 5,927.00 | 0.13 |
| Delta Dental | 6,249.72 | 4.67 | 12,531.47 | 0.27 |
| United Healthcare | 102,257.66 | 76.39 | 205,029.92 | 4.37 |
| Eyemed | 364.55 | 0.27 | 729.10 | 0.02 |
| Quality Benefits | 0.00 | 0.00 | 713.76 | 0.02 |
| J W Terrill | 3,773.59 | 2.82 | 3,773.59 | 0.08 |
| Insurance Reimbursements | (15,568.19) | (11.63) | (31,136.38) | (0.66) |
| Gold's Gym | 269.40 | 0.20 | 538.80 | 0.01 |
| Marsh & McLennan | 775.32 | 0.58 | 775.32 | 0.02 |
| Rognan & Associates | 1,400.00 | 1.05 | 2,800.00 | 0.06 |
| Spector, Wolfe, McLaughlin | 1,975.05 | 1.48 | 3,984.75 | 0.09 |
| Paylocity | 831.86 | 0.62 | 1,277.85 | 0.03 |
| Commerce Bank-VISA | 76.30 | 0.06 | 76.30 | 0.00 |
| Professional Fees Reimbursemen | (76.30) | (0.06) | (76.30) | 0.00 |
| Blue Chip Exterminating | 65.80 | 0.05 | 469.00 | 0.01 |
| Buildingstars | 160.30 | 0.12 | 320.60 | 0.01 |
| Commerce Bank-VISA | 141.83 | 0.11 | 141.83 | 0.00 |
| STL Automatic Door | 1,274.70 | 0.95 | 3,097.85 | 0.07 |
| Sam's Club | 699.99 | 0.52 | 699.99 | 0.01 |
| Midwest Alarms | 2,038.75 | 1.52 | 2,038.75 | 0.04 |
| Daniel's Lawn Care | 420.00 | 0.31 | 420.00 | 0.01 |
| Slyman Bros | 0.00 | 0.00 | 412.99 | 0.01 |
| Sentinel Emergency Solutions | 953.32 | 0.71 | 1,140.86 | 0.02 |
| Commerce Bank-VISA | 210.81 | 0.16 | 308.58 | 0.01 |
| Lowes | 19.28 | 0.01 | 19.28 | 0.00 |
| Metro Electric Supply | 0.00 | 0.00 | 193.20 | 0.00 |
| MO River Auto Parts | 17.94 | 0.01 | 24.44 | 0.00 |
| Sentinel Emergency Solutions | 0.00 | 0.00 | 2,350.32 | 0.05 |
| CIT Trucks | 2,431.51 | 1.82 | 9,731.97 | 0.21 |
| Commerce Bank-VISA | 79.61 | 0.06 | 79.61 | 0.00 |
| Purcell Tire Company | 358.04 | 0.27 | 1,908.66 | 0.04 |
| American Test Center | 0.00 | 0.00 | 575.00 | 0.01 |
| MO River Auto Parts | 0.00 | 0.00 | 27.02 | 0.00 |
| Mueller Industries | 0.00 | 0.00 | 325.00 | 0.01 |
| Mercy Corp Health | 437.13 | 0.33 | 437.13 | 0.01 |
| Athletico LTD | 70.00 | 0.05 | 70.00 | 0.00 |
| Commerce Bank-VISA | 131.89 | 0.10 | 388.61 | 0.01 |
| Petty Cash | 37.14 | 0.03 | 37.14 | 0.00 |
| Sam's | 0.00 | 0.00 | 205.22 | 0.00 |
| Commerce Bank-VISA | 3,350.88 | 2.50 | 5,012.68 | 0.11 |
| Sikich | 0.00 | 0.00 | 105.00 | 0.00 |
| Gina Anderson | 53.08 | 0.04 | 90.67 | 0.00 |
| John Medlock | 25.50 | 0.02 | 25.50 | 0.00 |
| FDIC | 0.00 | 0.00 | 4,234.00 | 0.09 |
| Florissant Valley FPD | 0.00 | 0.00 | 100.00 | 0.00 |
| Tony Schrempf | 38.53 | 0.03 | 77.16 | 0.00 |
| Leon Uniform Company | 268.05 | 0.20 | 268.05 | 0.01 |
| Leo Ellebrecht | 0.00 | 0.00 | 1,881.60 | 0.04 |
| Weber Fire & Safety | 39.90 | 0.03 | 39.90 | 0.00 |
| Commerce Bank-VISA | 0.00 | 0.00 | 136.40 | 0.00 |
| Uniforms - Payroll | 0.00 | 0.00 | 18,196.88 | 0.39 |
| Grainger | 192.21 | 0.14 | 192.21 | 0.00 |
| Lowes | 54.67 | 0.04 | 411.38 | 0.01 |
| Sam's Club | 876.72 | 0.65 | 901.12 | 0.02 |
| Commerce Bank-VISA | 0.00 | 0.00 | 188.91 | 0.00 |
| Batteries Plus Bulbs | 207.23 | 0.15 | 207.23 | 0.00 |
| Cratex Packaging | 1,055.43 | 0.79 | 1,055.43 | 0.02 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Wal-Mart | | 38.88 | 0.03 | | 38.88 | 0.00 |
| K&K Supply | | 0.00 | 0.00 | | 204.09 | 0.00 |
| Missouri-American Water | | 0.00 | 0.00 | | 342.75 | 0.01 |
| Laclede Gas Company | | 1,200.99 | 0.90 | | 2,093.37 | 0.04 |
| AmerenUE | | 1,314.44 | 0.98 | | 2,744.36 | 0.06 |
| MSD | | 225.56 | 0.17 | | 707.37 | 0.02 |
| Aspen Waste Systems | | 258.25 | 0.19 | | 496.87 | 0.01 |
| Total Expenditures | | 529,420.91 | 395.50 | | 1,119,691.44 | 23.89 |
| Excess Revenue over (under) Expenditur | $ | (395,559.09) | (295.50) | $ | 3,567,046.27 | 76.11 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| **Revenues** | | | | |
| Tax Revenues | $ 97,331.04 | $ 110,523.37 | $ 4,605,550.40 | $ 4,393,644.72 |
| Interest Income | 17,975.78 | 17,466.34 | 42,092.31 | 33,840.27 |
| Miscellaneous Revenue | 125.00 | 457.40 | 225.00 | 607.40 |
| Permit Revenue | 18,430.00 | 10,220.00 | 36,620.00 | 40,240.00 |
| Rental Income | 0.00 | 1,450.00 | 0.00 | 2,900.00 |
| Sale of Fixed Assets | 0.00 | 0.00 | 2,250.00 | 0.00 |
| Total Revenues | 133,861.82 | 140,117.11 | 4,686,737.71 | 4,471,232.39 |
| **Cost of Sales** | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 133,861.82 | 140,117.11 | 4,686,737.71 | 4,471,232.39 |
| **Expenditures** | | | | |
| Salaries | 355,015.71 | 338,909.56 | 707,129.12 | 679,959.70 |
| Salaries OT | 9,873.32 | 5,739.31 | 21,475.30 | 15,006.11 |
| Election Expenses | 0.00 | 14.00 | 0.00 | 14.00 |
| Depreciated Assets | 0.00 | 0.00 | 5,449.00 | 0.00 |
| Payroll Taxes | 27,250.58 | 25,736.30 | 55,820.83 | 53,185.07 |
| Office Supplies | 464.60 | 664.39 | 4,335.76 | 1,218.90 |
| IT Expenses | 880.50 | 6,593.85 | 33,308.92 | 11,329.35 |
| Gas & Oil-Fuel | 2,842.71 | 3,332.76 | 6,682.54 | 5,950.79 |
| Bank Charges | 16.00 | 6.42 | 19.00 | 48.84 |
| Equipment Purchases | 9,513.00 | 3,573.13 | 10,226.15 | 3,573.13 |
| Dues & Subscriptions | 153.30 | 132.30 | 3,642.80 | 2,282.30 |
| Insurance - General | 2,333.87 | 2,873.81 | 5,408.98 | 6,001.66 |
| Insurance - Employee | 98,122.05 | 97,230.08 | 192,955.58 | 192,076.16 |
| Professional Fees | 4,206.91 | 4,698.17 | 8,062.60 | 8,477.84 |
| Building Maintenance | 4,801.37 | 1,139.59 | 7,601.01 | 7,173.73 |
| Equipment Maintenance | 1,201.35 | 4,745.55 | 1,686.36 | 5,618.00 |
| Vehicle Maintenance | 2,869.16 | 7,715.66 | 14,997.58 | 19,691.37 |
| Workers Comp Claims | 437.13 | 0.00 | 437.13 | 0.00 |
| Rental Management Fee | 0.00 | 297.25 | 0.00 | 413.25 |
| Mortgage Payments | 0.00 | 0.00 | 0.00 | 243,421.47 |
| Doctors Fees | 70.00 | 0.00 | 70.00 | 479.50 |
| Misc. Expenses | 169.03 | 985.53 | 630.97 | 1,682.56 |
| Training & Education | 3,467.99 | 2,731.33 | 9,645.01 | 8,713.58 |
| Uniforms | 307.95 | 1,143.32 | 20,522.83 | 22,855.88 |
| Supplies-Cleaning & Maint. | 2,425.14 | 2,015.08 | 3,199.25 | 2,759.44 |
| Utilities | 2,999.24 | 3,799.22 | 6,384.72 | 6,555.30 |
| Total Expenditures | 529,420.91 | 514,076.61 | 1,119,691.44 | 1,298,487.93 |
| Excess Revenue over (under) Expenditur | $ (395,559.09) | $ (373,959.50) | $ 3,567,046.27 | $ 3,172,744.46 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Collection - Current | $ 97,331.04 | $ 110,523.37 | $ 4,605,550.40 | $ 4,393,644.72 |
| Investment Interest | 0.00 | 0.00 | 6,369.28 | 1,556.62 |
| Property Rental Interest | 0.00 | 21.44 | 0.00 | 42.80 |
| SB Health Reimburse Interest | 0.85 | 0.28 | 1.72 | 0.63 |
| SB-Flexible Spending Interest | 7.43 | 10.12 | 17.70 | 26.30 |
| SB-General Interest | 17,967.50 | 17,434.50 | 35,703.61 | 32,213.92 |
| Misc Income | 0.00 | 457.40 | 100.00 | 607.40 |
| Fire Reports | 125.00 | 0.00 | 125.00 | 0.00 |
| Permit Revenue | 18,430.00 | 0.00 | 36,620.00 | 30,020.00 |
| Building Permits | 0.00 | 9,770.00 | 0.00 | 9,770.00 |
| Re-Occupancy Fees | 0.00 | 450.00 | 0.00 | 450.00 |
| Upper End Property | 0.00 | 1,450.00 | 0.00 | 2,900.00 |
| Sale of Fixed Assets | 0.00 | 0.00 | 2,250.00 | 0.00 |
| Total Revenues | 133,861.82 | 140,117.11 | 4,686,737.71 | 4,471,232.39 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 133,861.82 | 140,117.11 | 4,686,737.71 | 4,471,232.39 |
| Expenditures | | | | |
| Salaries-Firefighters | 285,184.76 | 278,850.09 | 569,453.46 | 560,542.01 |
| Salaries-Fire Chief | 7,154.63 | 6,946.16 | 14,309.26 | 13,892.32 |
| Salaries-Deputy Chiefs | 38,148.45 | 32,078.76 | 76,368.16 | 63,300.02 |
| Salaries-Admin Assistants | 6,250.44 | 5,453.00 | 12,500.88 | 10,906.00 |
| Salaries-Office Manager | 3,932.63 | 3,796.80 | 7,865.26 | 7,593.60 |
| Salaries-Fire Marshall | 13,307.30 | 9,966.00 | 24,719.60 | 19,782.00 |
| Salaries-Inspectors | 1,037.50 | 1,818.75 | 1,912.50 | 3,943.75 |
| Payroll Overtime-FF | 7,142.28 | 5,739.31 | 17,902.41 | 15,006.11 |
| Payroll Overtime-Deputy Chiefs | 2,731.04 | 0.00 | 3,572.89 | 0.00 |
| St. Louis Cty Board of Electio | 0.00 | 14.00 | 0.00 | 14.00 |
| Banner Fire Equipment | 0.00 | 0.00 | 5,449.00 | 0.00 |
| FICA/ Medicare | 27,250.58 | 25,736.30 | 55,820.83 | 53,185.07 |
| Marco | 0.00 | 36.40 | 99.40 | 91.00 |
| Office Source | 58.23 | 313.54 | 569.13 | 425.71 |
| Commerce Bank-VISA | 73.40 | 35.79 | 531.87 | 301.87 |
| MO Lawyers Media | 0.00 | 14.62 | 0.00 | 14.62 |
| ADP Screening Services | 0.00 | 0.00 | 0.00 | 91.39 |
| Rejis Commission | 0.00 | 7.00 | 10.15 | 7.00 |
| Copy Source | 0.00 | 0.00 | 0.00 | 22.05 |
| Wal-Mart | 0.00 | 0.00 | 19.54 | 0.00 |
| UPS | 13.60 | 0.00 | 13.60 | 0.00 |
| Summer One | 179.37 | 151.43 | 304.40 | 271.70 |
| The Emblem Authority | 0.00 | 0.00 | 165.90 | 103.95 |
| Speed-E-Way Printing | 0.00 | 105.61 | 0.00 | 105.61 |
| Martiz Convention | 0.00 | 0.00 | 2,348.77 | 0.00 |
| Jody Franey | 70.00 | 0.00 | 140.00 | 0.00 |
| Julia Cain | 70.00 | 0.00 | 70.00 | 0.00 |
| Office Supplies Reimbursements | 0.00 | 0.00 | 63.00 | 0.00 |
| Office Supplies - Undefined | 0.00 | 0.00 | 0.00 | (216.00) |
| Image Trend | 0.00 | 6,018.35 | 23,785.08 | 6,018.35 |
| First Watch | 575.50 | 575.50 | 1,151.00 | 1,151.00 |
| ESO Solutions | 0.00 | 0.00 | 0.00 | 4,160.00 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Target Solutions | 0.00 | 0.00 | 8,067.84 | 0.00 |
| BRDA Electric | 305.00 | 0.00 | 305.00 | 0.00 |
| Sieveking | 2,812.84 | 3,332.76 | 6,652.67 | 5,950.79 |
| Commerce Bank-VISA | 29.87 | 0.00 | 29.87 | 0.00 |
| Reliance Bank Fees | 0.00 | 6.42 | 0.00 | 48.84 |
| Simmons Bank Fees | 16.00 | 0.00 | 19.00 | 0.00 |
| Sentinel Emergency Solutions | 0.00 | 1,509.85 | 0.00 | 1,509.85 |
| Commerce Bank-VISA | 0.00 | 0.00 | 713.15 | 0.00 |
| Project Lifesaver | 0.00 | 2,063.28 | 0.00 | 2,063.28 |
| Knox | 9,513.00 | 0.00 | 9,513.00 | 0.00 |
| Backstoppers | 0.00 | 0.00 | 0.00 | 105.00 |
| Center for Public Safety | 0.00 | 0.00 | 889.00 | 875.00 |
| Commerce Bank-VISA | 153.30 | 132.30 | 153.30 | 132.30 |
| Fenton Area Chamber of Commerc | 0.00 | 0.00 | 0.00 | 350.00 |
| MABOI | 0.00 | 0.00 | 35.00 | 0.00 |
| Metropolitan Fire Marshall Ass | 0.00 | 0.00 | 0.00 | 50.00 |
| Across the Street Productions | 0.00 | 0.00 | 1,750.00 | 770.00 |
| St. Louis Area Fire Administra | 0.00 | 0.00 | 70.00 | 0.00 |
| International Foundation | 0.00 | 0.00 | 745.50 | 0.00 |
| McNeil & Company | (675.52) | 0.00 | (675.52) | 168.03 |
| Lakenan | 105.00 | 52.50 | 157.50 | 52.50 |
| Standard Insurance | 2,904.39 | 2,821.31 | 5,927.00 | 5,781.13 |
| Delta Dental | 6,249.72 | 6,000.09 | 12,531.47 | 11,887.32 |
| United Healthcare | 102,257.66 | 105,066.98 | 205,029.92 | 209,548.44 |
| Eyemed | 364.55 | 368.11 | 729.10 | 719.30 |
| Quality Benefits | 0.00 | 2,235.18 | 713.76 | 2,774.76 |
| J W Terrill | 3,773.59 | 258.44 | 3,773.59 | 513.24 |
| Insurance Reimbursements | (15,568.19) | (17,167.54) | (31,136.38) | (34,234.57) |
| Gold's Gym | 269.40 | 468.82 | 538.80 | 867.67 |
| Marsh & McLennan | 775.32 | 0.00 | 775.32 | 0.00 |
| Rognan & Associates | 1,400.00 | 1,225.00 | 2,800.00 | 2,450.00 |
| Spector, Wolfe, McLaughlin | 1,975.05 | 2,175.95 | 3,984.75 | 3,705.44 |
| Darla Sansoucie | 0.00 | 0.00 | 0.00 | 616.00 |
| Paylocity | 831.86 | 780.41 | 1,277.85 | 1,189.59 |
| Aon Consulting | 0.00 | 516.81 | 0.00 | 516.81 |
| Commerce Bank-VISA | 76.30 | 0.00 | 76.30 | 0.00 |
| Professional Fees Reimbursemen | (76.30) | 0.00 | (76.30) | 0.00 |
| Blue Chip Exterminating | 65.80 | 154.70 | 469.00 | 183.40 |
| Buildingstars | 160.30 | 317.80 | 320.60 | 478.10 |
| Commerce Bank-VISA | 141.83 | 11.19 | 141.83 | 35.54 |
| BRDA Electric | 0.00 | 0.00 | 0.00 | 1,277.50 |
| STL Automatic Door | 1,274.70 | 458.15 | 3,097.85 | 4,757.20 |
| Merlo Plumbing | 0.00 | 0.00 | 0.00 | 244.24 |
| Sam's Club | 699.99 | 0.00 | 699.99 | 0.00 |
| Midwest Alarms | 2,038.75 | 197.75 | 2,038.75 | 197.75 |
| Daniel's Lawn Care | 420.00 | 0.00 | 420.00 | 0.00 |
| Slyman Bros | 0.00 | 0.00 | 412.99 | 0.00 |
| Sentinel Emergency Solutions | 953.32 | 614.95 | 1,140.86 | 1,487.40 |
| Dobbs Tire | 0.00 | 20.92 | 0.00 | 20.92 |
| K&K Supply | 0.00 | 67.41 | 0.00 | 67.41 |
| Commerce Bank-VISA | 210.81 | 1,190.24 | 308.58 | 1,190.24 |
| Banner Fire Equipment | 0.00 | 685.11 | 0.00 | 685.11 |
| Lowes | 19.28 | 0.00 | 19.28 | 0.00 |
| Show Me Weights | 0.00 | 420.00 | 0.00 | 420.00 |
| Metro Electric Supply | 0.00 | 0.00 | 193.20 | 0.00 |
| Lion | 0.00 | 1,741.60 | 0.00 | 1,741.60 |
| Arco Lawn Equipment | 0.00 | 5.32 | 0.00 | 5.32 |
| MO River Auto Parts | 17.94 | 0.00 | 24.44 | 0.00 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Sentinel Emergency Solutions | 0.00 | 2,293.14 | 2,350.32 | 3,395.76 |
| CIT Trucks | 2,431.51 | 2,889.88 | 9,731.97 | 4,115.48 |
| Kelly's Auto Repair | 0.00 | 100.68 | 0.00 | 169.11 |
| Commerce Bank-VISA | 79.61 | 0.00 | 79.61 | 0.00 |
| Don's Automotive | 0.00 | 304.13 | 0.00 | 304.13 |
| Purcell Tire Company | 358.04 | 43.33 | 1,908.66 | 523.90 |
| American Test Center | 0.00 | 0.00 | 575.00 | 2,942.95 |
| Pfitzinger Graphics | 0.00 | 619.50 | 0.00 | 619.50 |
| Clark Power Services | 0.00 | 0.00 | 0.00 | 6,155.54 |
| Pro Fusion Fab | 0.00 | 1,465.00 | 0.00 | 1,465.00 |
| MO River Auto Parts | 0.00 | 0.00 | 27.02 | 0.00 |
| Mueller Industries | 0.00 | 0.00 | 325.00 | 0.00 |
| Mercy Corp Health | 437.13 | 0.00 | 437.13 | 0.00 |
| Rental Management Fee | 0.00 | 297.25 | 0.00 | 413.25 |
| Reliance Bank-Mortgage Interes | 0.00 | 0.00 | 0.00 | 421.47 |
| Reliance Bank-Mort. Principle | 0.00 | 0.00 | 0.00 | 243,000.00 |
| SSM Health | 0.00 | 0.00 | 0.00 | 409.50 |
| Athletico LTD | 70.00 | 0.00 | 70.00 | 70.00 |
| Commerce Bank-VISA | 131.89 | 240.70 | 388.61 | 657.37 |
| Wal-Mart | 0.00 | 0.00 | 0.00 | 18.31 |
| Petty Cash | 37.14 | 40.59 | 37.14 | 40.59 |
| Sam's | 0.00 | 0.00 | 205.22 | 262.05 |
| Vinyl Images | 0.00 | 66.89 | 0.00 | 66.89 |
| Schnucks | 0.00 | 252.73 | 0.00 | 252.73 |
| Grainger | 0.00 | 384.62 | 0.00 | 384.62 |
| Jefferson Cty Fire Investigato | 0.00 | 375.00 | 0.00 | 375.00 |
| Commerce Bank-VISA | 3,350.88 | 1,026.10 | 5,012.68 | 1,162.60 |
| Sikich | 0.00 | 0.00 | 105.00 | 0.00 |
| Gina Anderson | 53.08 | 0.00 | 90.67 | 0.00 |
| John Medlock | 25.50 | 0.00 | 25.50 | 0.00 |
| John Zelch | 0.00 | 52.85 | 0.00 | 52.85 |
| Pennwell/ FDIC | 0.00 | 0.00 | 0.00 | 5,845.75 |
| Nate Miller | 0.00 | 57.29 | 0.00 | 57.29 |
| Ben Schwable | 0.00 | 32.39 | 0.00 | 32.39 |
| Rob Miller | 0.00 | 225.20 | 0.00 | 225.20 |
| Stephanie Spaniol | 0.00 | 70.00 | 0.00 | 70.00 |
| West County EMS & Fire | 0.00 | 892.50 | 0.00 | 892.50 |
| FDIC | 0.00 | 0.00 | 4,234.00 | 0.00 |
| Florissant Valley FPD | 0.00 | 0.00 | 100.00 | 0.00 |
| Tony Schrempf | 38.53 | 0.00 | 77.16 | 0.00 |
| Leon Uniform Company | 268.05 | 0.00 | 268.05 | 175.33 |
| Sentinel Emergency Solutions | 0.00 | 0.00 | 0.00 | 389.09 |
| Leo Ellebrecht | 0.00 | 231.93 | 1,881.60 | 3,933.53 |
| Weber Fire & Safety | 39.90 | 0.00 | 39.90 | 0.00 |
| WFM Specialty Tees | 0.00 | 504.00 | 0.00 | 504.00 |
| Commerce Bank-VISA | 0.00 | 428.39 | 136.40 | 1,246.59 |
| Uniforms - Payroll | 0.00 | 0.00 | 18,196.88 | 16,628.34 |
| Uniform Reimbursements | 0.00 | (21.00) | 0.00 | (21.00) |
| Grainger | 192.21 | 17.70 | 192.21 | 17.70 |
| Lowes | 54.67 | 141.38 | 411.38 | 243.76 |
| Sam's Club | 876.72 | 720.24 | 901.12 | 1,332.26 |
| Commerce Bank-VISA | 0.00 | 199.54 | 188.91 | 199.54 |
| Batteries Plus Bulbs | 207.23 | 184.80 | 207.23 | 184.80 |
| Cratex Packaging | 1,055.43 | 403.10 | 1,055.43 | 403.10 |
| Wal-Mart | 38.88 | 348.32 | 38.88 | 378.28 |
| K&K Supply | 0.00 | 0.00 | 204.09 | 0.00 |
| Missouri-American Water | 0.00 | 0.00 | 342.75 | 157.75 |
| Laclede Gas Company | 1,200.99 | 1,509.79 | 2,093.37 | 2,560.17 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month This Year | | Current Month Last Year | | Year to Date This Year | | Year to Date Last Year |
|---|---|---|---|---|---|---|---|---|
| AmerenUE | | 1,314.44 | | 1,657.12 | | 2,744.36 | | 2,732.37 |
| MSD | | 225.56 | | 427.08 | | 707.37 | | 694.55 |
| Aspen Waste Systems | | 258.25 | | 205.23 | | 496.87 | | 410.46 |
| Total Expenditures | | 529,420.91 | | 514,076.61 | | 1,119,691.44 | | 1,298,487.93 |
| Excess Revenues over (under) Expenditu | $ | (395,559.09) | $ | (373,959.50) | $ | 3,567,046.27 | $ | 3,172,744.46 |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 97,331.04 | 72.71 | $ 4,605,550.40 | 98.27 |
| Interest Income | 17,975.78 | 13.43 | 42,092.31 | 0.90 |
| Miscellaneous Revenue | 125.00 | 0.09 | 225.00 | 0.00 |
| Permit Revenue | 18,430.00 | 13.77 | 36,620.00 | 0.78 |
| Sale of Fixed Assets | 0.00 | 0.00 | 2,250.00 | 0.05 |
| Total Revenues | 133,861.82 | 100.00 | 4,686,737.71 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 133,861.82 | 100.00 | 4,686,737.71 | 100.00 |
| Expenditures | | | | |
| Salaries-Firefighters | 285,184.76 | 213.04 | 569,453.46 | 12.15 |
| Salaries-Fire Chief | 7,154.63 | 5.34 | 14,309.26 | 0.31 |
| Salaries-Deputy Chiefs | 38,148.45 | 28.50 | 76,368.16 | 1.63 |
| Salaries-Admin Assistants | 6,250.44 | 4.67 | 12,500.88 | 0.27 |
| Salaries-Office Manager | 3,932.63 | 2.94 | 7,865.26 | 0.17 |
| Salaries-Fire Marshall | 13,307.30 | 9.94 | 24,719.60 | 0.53 |
| Salaries-Inspectors | 1,037.50 | 0.78 | 1,912.50 | 0.04 |
| Total - Salaries | 355,015.71 | 265.21 | 707,129.12 | 15.09 |
| Salaries OT | 9,873.32 | 7.38 | 21,475.30 | 0.46 |
| Total - OT Salaries | 9,873.32 | 7.38 | 21,475.30 | 0.46 |
| Total - Election Expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| Banner Fire Equipment | 0.00 | 0.00 | 5,449.00 | 0.12 |
| Total - Depreciated Assets | 0.00 | 0.00 | 5,449.00 | 0.12 |
| FICA/ Medicare | 27,250.58 | 20.36 | 55,820.83 | 1.19 |
| Total - Payroll Taxes | 27,250.58 | 20.36 | 55,820.83 | 1.19 |
| Marco | 0.00 | 0.00 | 99.40 | 0.00 |
| Office Source | 58.23 | 0.04 | 569.13 | 0.01 |
| Commerce Bank-VISA | 73.40 | 0.05 | 531.87 | 0.01 |
| Rejis Commission | 0.00 | 0.00 | 10.15 | 0.00 |
| Wal-Mart | 0.00 | 0.00 | 19.54 | 0.00 |
| UPS | 13.60 | 0.01 | 13.60 | 0.00 |
| Summer One | 179.37 | 0.13 | 304.40 | 0.01 |
| The Emblem Authority | 0.00 | 0.00 | 165.90 | 0.00 |
| Martiz Convention | 0.00 | 0.00 | 2,348.77 | 0.05 |
| Jody Franey | 70.00 | 0.05 | 140.00 | 0.00 |
| Julia Cain | 70.00 | 0.05 | 70.00 | 0.00 |
| Office Supplies Reimbursements | 0.00 | 0.00 | 63.00 | 0.00 |
| Total - Office Supplies | 464.60 | 0.35 | 4,335.76 | 0.09 |
| Image Trend | 0.00 | 0.00 | 23,785.08 | 0.51 |
| First Watch | 575.50 | 0.43 | 1,151.00 | 0.02 |
| Target Solutions | 0.00 | 0.00 | 8,067.84 | 0.17 |
| BRDA Electric | 305.00 | 0.23 | 305.00 | 0.01 |
| Total - IT Expenses | 880.50 | 0.66 | 33,308.92 | 0.71 |
| Sieveking | 2,812.84 | 2.10 | 6,652.67 | 0.14 |
| Commerce Bank-VISA | 29.87 | 0.02 | 29.87 | 0.00 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Total - Gas & Oil/ Fuel | 2,842.71 | 2.12 | 6,682.54 | 0.14 |
| Bank Charges | 16.00 | 0.01 | 19.00 | 0.00 |
| Total - Bank Charges | 16.00 | 0.01 | 19.00 | 0.00 |
| Commerce Bank-VISA | 0.00 | 0.00 | 713.15 | 0.02 |
| Knox | 9,513.00 | 7.11 | 9,513.00 | 0.20 |
| Total - Equipment Purchases | 9,513.00 | 7.11 | 10,226.15 | 0.22 |
| Center for Public Safety | 0.00 | 0.00 | 889.00 | 0.02 |
| Commerce Bank-VISA | 153.30 | 0.11 | 153.30 | 0.00 |
| MABOI | 0.00 | 0.00 | 35.00 | 0.00 |
| Across the Street Productions | 0.00 | 0.00 | 1,750.00 | 0.04 |
| St. Louis Area Fire Administra | 0.00 | 0.00 | 70.00 | 0.00 |
| International Foundation | 0.00 | 0.00 | 745.50 | 0.02 |
| Total - Dues & Subscriptions | 153.30 | 0.11 | 3,642.80 | 0.08 |
| McNeil & Company | (675.52) | (0.50) | (675.52) | (0.01) |
| Lakenan | 105.00 | 0.08 | 157.50 | 0.00 |
| Standard Insurance | 2,904.39 | 2.17 | 5,927.00 | 0.13 |
| Total - Insurance/ General | 2,333.87 | 1.74 | 5,408.98 | 0.12 |
| Delta Dental | 6,249.72 | 4.67 | 12,531.47 | 0.27 |
| United Healthcare | 102,257.66 | 76.39 | 205,029.92 | 4.37 |
| Eyemed | 364.55 | 0.27 | 729.10 | 0.02 |
| Quality Benefits | 0.00 | 0.00 | 713.76 | 0.02 |
| J W Terrill | 3,773.59 | 2.82 | 3,773.59 | 0.08 |
| Insurance Reimbursements | (15,568.19) | (11.63) | (31,136.38) | (0.66) |
| Gold's Gym | 269.40 | 0.20 | 538.80 | 0.01 |
| Marsh & McLennan | 775.32 | 0.58 | 775.32 | 0.02 |
| Total - Insurance/ Employee | 98,122.05 | 73.30 | 192,955.58 | 4.12 |
| Rognan & Associates | 1,400.00 | 1.05 | 2,800.00 | 0.06 |
| Spector, Wolfe, McLaughlin | 1,975.05 | 1.48 | 3,984.75 | 0.09 |
| Paylocity | 831.86 | 0.62 | 1,277.85 | 0.03 |
| Commerce Bank-VISA | 76.30 | 0.06 | 76.30 | 0.00 |
| Professional Fees Reimbursemen | (76.30) | (0.06) | (76.30) | 0.00 |
| Total - Professional Fees | 4,206.91 | 3.14 | 8,062.60 | 0.17 |
| Blue Chip Exterminating | 65.80 | 0.05 | 469.00 | 0.01 |
| Buildingstars | 160.30 | 0.12 | 320.60 | 0.01 |
| Commerce Bank-VISA | 141.83 | 0.11 | 141.83 | 0.00 |
| STL Automatic Door | 1,274.70 | 0.95 | 3,097.85 | 0.07 |
| Sam's Club | 699.99 | 0.52 | 699.99 | 0.01 |
| Midwest Alarms | 2,038.75 | 1.52 | 2,038.75 | 0.04 |
| Daniel's Lawn Care | 420.00 | 0.31 | 420.00 | 0.01 |
| Slyman Bros | 0.00 | 0.00 | 412.99 | 0.01 |
| Total - Building Maintenance | 4,801.37 | 3.59 | 7,601.01 | 0.16 |
| Sentinel Emergency Solutions | 953.32 | 0.71 | 1,140.86 | 0.02 |
| Commerce Bank-VISA | 210.81 | 0.16 | 308.58 | 0.01 |
| Lowes | 19.28 | 0.01 | 19.28 | 0.00 |
| Metro Electric Supply | 0.00 | 0.00 | 193.20 | 0.00 |
| MO River Auto Parts | 17.94 | 0.01 | 24.44 | 0.00 |
| Total - Equipment Maintenance | 1,201.35 | 0.90 | 1,686.36 | 0.04 |
| Sentinel Emergency Solutions | 0.00 | 0.00 | 2,350.32 | 0.05 |
| CIT Trucks | 2,431.51 | 1.82 | 9,731.97 | 0.21 |
| Commerce Bank-VISA | 79.61 | 0.06 | 79.61 | 0.00 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Purcell Tire Company | 358.04 | 0.27 | 1,908.66 | 0.04 |
| American Test Center | 0.00 | 0.00 | 575.00 | 0.01 |
| MO River Auto Parts | 0.00 | 0.00 | 27.02 | 0.00 |
| Mueller Industries | 0.00 | 0.00 | 325.00 | 0.01 |
| Total - Vehicle Maintenance | 2,869.16 | 2.14 | 14,997.58 | 0.32 |
| Total - Lease Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| Mercy Corp Health | 437.13 | 0.33 | 437.13 | 0.01 |
| Total - Worker's Comp Claims | 437.13 | 0.33 | 437.13 | 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 |
| Athletico LTD | 70.00 | 0.05 | 70.00 | 0.00 |
| Total - Doctors Fees | 70.00 | 0.05 | 70.00 | 0.00 |
| Total - Rental Repair | 0.00 | 0.00 | 0.00 | 0.00 |
| Commerce Bank-VISA | 131.89 | 0.10 | 388.61 | 0.01 |
| Petty Cash | 37.14 | 0.03 | 37.14 | 0.00 |
| Sam's | 0.00 | 0.00 | 205.22 | 0.00 |
| Total - Misc Expenses | 169.03 | 0.13 | 630.97 | 0.01 |
| Commerce Bank-VISA | 3,350.88 | 2.50 | 5,012.68 | 0.11 |
| Sikich | 0.00 | 0.00 | 105.00 | 0.00 |
| Gina Anderson | 53.08 | 0.04 | 90.67 | 0.00 |
| John Medlock | 25.50 | 0.02 | 25.50 | 0.00 |
| FDIC | 0.00 | 0.00 | 4,234.00 | 0.09 |
| Florissant Valley FPD | 0.00 | 0.00 | 100.00 | 0.00 |
| Tony Schrempf | 38.53 | 0.03 | 77.16 | 0.00 |
| Total - Training & Education | 3,467.99 | 2.59 | 9,645.01 | 0.21 |
| Leon Uniform Company | 268.05 | 0.20 | 268.05 | 0.01 |
| Leo Ellebrecht | 0.00 | 0.00 | 1,881.60 | 0.04 |
| Weber Fire & Safety | 39.90 | 0.03 | 39.90 | 0.00 |
| Commerce Bank-VISA | 0.00 | 0.00 | 136.40 | 0.00 |
| Uniforms - Payroll | 0.00 | 0.00 | 18,196.88 | 0.39 |
| Total - Uniforms | 307.95 | 0.23 | 20,522.83 | 0.44 |
| Grainger | 192.21 | 0.14 | 192.21 | 0.00 |
| Lowes | 54.67 | 0.04 | 411.38 | 0.01 |
| Sam's Club | 876.72 | 0.65 | 901.12 | 0.02 |
| Commerce Bank-VISA | 0.00 | 0.00 | 188.91 | 0.00 |
| Batteries Plus Bulbs | 207.23 | 0.15 | 207.23 | 0.00 |
| Cratex Packaging | 1,055.43 | 0.79 | 1,055.43 | 0.02 |
| Wal-Mart | 38.88 | 0.03 | 38.88 | 0.00 |
| K&K Supply | 0.00 | 0.00 | 204.09 | 0.00 |
| Total - Supplies/ Cleaning & Maintenan | 2,425.14 | 1.81 | 3,199.25 | 0.07 |
| Missouri-American Water | 0.00 | 0.00 | 342.75 | 0.01 |
| Laclede Gas Company | 1,200.99 | 0.90 | 2,093.37 | 0.04 |
| AmerenUE | 1,314.44 | 0.98 | 2,744.36 | 0.06 |
| MSD | 225.56 | 0.17 | 707.37 | 0.02 |
| Aspen Waste Systems | 258.25 | 0.19 | 496.87 | 0.01 |
| Total - Utilities | 2,999.24 | 2.24 | 6,384.72 | 0.14 |
| Total - Overhead Transfers | 0.00 | 0.00 | 0.00 | 0.00 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Total Expenditures | | 529,420.91 | 395.50 | | 1,119,691.44 | 23.89 |
| Excess Revenue over (under) Expenditur | $ | (395,559.09) | (295.50) | $ | 3,567,046.27 | 76.11 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | This Year Current Month | Last Year Current Month | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 97,331.04 | 110,523.37 | $ 4,605,550.40 | 4,393,644.72 |
| Interest Income | 17,975.78 | 17,466.34 | 42,092.31 | 33,840.27 |
| Miscellaneous Revenue | 125.00 | 457.40 | 225.00 | 607.40 |
| Permit Revenue | 18,430.00 | 10,220.00 | 36,620.00 | 40,240.00 |
| Rental Income | 0.00 | 1,450.00 | 0.00 | 2,900.00 |
| Sale of Fixed Assets | 0.00 | 0.00 | 2,250.00 | 0.00 |
| Total Revenues | 133,861.82 | 140,117.11 | 4,686,737.71 | 4,471,232.39 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 133,861.82 | 140,117.11 | 4,686,737.71 | 4,471,232.39 |
| Expenditures | | | | |
| Salaries-Firefighters | 285,184.76 | 278,850.09 | 569,453.46 | 560,542.01 |
| Salaries-Fire Chief | 7,154.63 | 6,946.16 | 14,309.26 | 13,892.32 |
| Salaries-Deputy Chiefs | 38,148.45 | 32,078.76 | 76,368.16 | 63,300.02 |
| Salaries-Admin Assistants | 6,250.44 | 5,453.00 | 12,500.88 | 10,906.00 |
| Salaries-Office Manager | 3,932.63 | 3,796.80 | 7,865.26 | 7,593.60 |
| Salaries-Fire Marshall | 13,307.30 | 9,966.00 | 24,719.60 | 19,782.00 |
| Salaries-Inspectors | 1,037.50 | 1,818.75 | 1,912.50 | 3,943.75 |
| Total - Salaries | 355,015.71 | 338,909.56 | 707,129.12 | 679,959.70 |
| Salaries OT | 9,873.32 | 5,739.31 | 21,475.30 | 15,006.11 |
| Total - OT Salaries | 9,873.32 | 5,739.31 | 21,475.30 | 15,006.11 |
| St. Louis Cty Board of Electio | 0.00 | 14.00 | 0.00 | 14.00 |
| Total - Election Expenses | 0.00 | 14.00 | 0.00 | 14.00 |
| Banner Fire Equipment | 0.00 | 0.00 | 5,449.00 | 0.00 |
| Total - Depreciated Assets | 0.00 | 0.00 | 5,449.00 | 0.00 |
| FICA/ Medicare | 27,250.58 | 25,736.30 | 55,820.83 | 53,185.07 |
| Total - Payroll Taxes | 27,250.58 | 25,736.30 | 55,820.83 | 53,185.07 |
| Marco | 0.00 | 36.40 | 99.40 | 91.00 |
| Office Source | 58.23 | 313.54 | 569.13 | 425.71 |
| Commerce Bank-VISA | 73.40 | 35.79 | 531.87 | 301.87 |
| MO Lawyers Media | 0.00 | 14.62 | 0.00 | 14.62 |
| ADP Screening Services | 0.00 | 0.00 | 0.00 | 91.39 |
| Rejis Commission | 0.00 | 7.00 | 10.15 | 7.00 |
| Copy Source | 0.00 | 0.00 | 0.00 | 22.05 |
| Wal-Mart | 0.00 | 0.00 | 19.54 | 0.00 |
| UPS | 13.60 | 0.00 | 13.60 | 0.00 |
| Summer One | 179.37 | 151.43 | 304.40 | 271.70 |
| The Emblem Authority | 0.00 | 0.00 | 165.90 | 103.95 |
| Speed-E-Way Printing | 0.00 | 105.61 | 0.00 | 105.61 |
| Martiz Convention | 0.00 | 0.00 | 2,348.77 | 0.00 |
| Jody Franey | 70.00 | 0.00 | 140.00 | 0.00 |
| Julia Cain | 70.00 | 0.00 | 70.00 | 0.00 |
| Office Supplies Reimbursements | 0.00 | 0.00 | 63.00 | 0.00 |
| Office Supplies - Undefined | 0.00 | 0.00 | 0.00 | (216.00) |
| Total - Office Supplies | 464.60 | 664.39 | 4,335.76 | 1,218.90 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | This Year Current Month | Last Year Current Month | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|
| Image Trend | 0.00 | 6,018.35 | 23,785.08 | 6,018.35 |
| First Watch | 575.50 | 575.50 | 1,151.00 | 1,151.00 |
| ESO Solutions | 0.00 | 0.00 | 0.00 | 4,160.00 |
| Target Solutions | 0.00 | 0.00 | 8,067.84 | 0.00 |
| BRDA Electric | 305.00 | 0.00 | 305.00 | 0.00 |
| Total - IT Expenses | 880.50 | 6,593.85 | 33,308.92 | 11,329.35 |
| Sieveking | 2,812.84 | 3,332.76 | 6,652.67 | 5,950.79 |
| Commerce Bank-VISA | 29.87 | 0.00 | 29.87 | 0.00 |
| Total - Gas & Oil/ Fuel | 2,842.71 | 3,332.76 | 6,682.54 | 5,950.79 |
| Bank Charges | 16.00 | 6.42 | 19.00 | 48.84 |
| Total - Bank Charges | 16.00 | 6.42 | 19.00 | 48.84 |
| Sentinel Emergency Solutions | 0.00 | 1,509.85 | 0.00 | 1,509.85 |
| Commerce Bank-VISA | 0.00 | 0.00 | 713.15 | 0.00 |
| Project Lifesaver | 0.00 | 2,063.28 | 0.00 | 2,063.28 |
| Knox | 9,513.00 | 0.00 | 9,513.00 | 0.00 |
| Total - Equipment Purchases | 9,513.00 | 3,573.13 | 10,226.15 | 3,573.13 |
| Backstoppers | 0.00 | 0.00 | 0.00 | 105.00 |
| Center for Public Safety | 0.00 | 0.00 | 889.00 | 875.00 |
| Commerce Bank-VISA | 153.30 | 132.30 | 153.30 | 132.30 |
| Fenton Area Chamber of Commerc | 0.00 | 0.00 | 0.00 | 350.00 |
| MABOI | 0.00 | 0.00 | 35.00 | 0.00 |
| Metropolitan Fire Marshall Ass | 0.00 | 0.00 | 0.00 | 50.00 |
| Across the Street Productions | 0.00 | 0.00 | 1,750.00 | 770.00 |
| St. Louis Area Fire Administra | 0.00 | 0.00 | 70.00 | 0.00 |
| International Foundation | 0.00 | 0.00 | 745.50 | 0.00 |
| Total - Dues & Subscriptions | 153.30 | 132.30 | 3,642.80 | 2,282.30 |
| McNeil & Company | (675.52) | 0.00 | (675.52) | 168.03 |
| Lakenan | 105.00 | 52.50 | 157.50 | 52.50 |
| Standard Insurance | 2,904.39 | 2,821.31 | 5,927.00 | 5,781.13 |
| Total - Insurance/ General | 2,333.87 | 2,873.81 | 5,408.98 | 6,001.66 |
| Delta Dental | 6,249.72 | 6,000.09 | 12,531.47 | 11,887.32 |
| United Healthcare | 102,257.66 | 105,066.98 | 205,029.92 | 209,548.44 |
| Eyemed | 364.55 | 368.11 | 729.10 | 719.30 |
| Quality Benefits | 0.00 | 2,235.18 | 713.76 | 2,774.76 |
| J W Terrill | 3,773.59 | 258.44 | 3,773.59 | 513.24 |
| Insurance Reimbursements | (15,568.19) | (17,167.54) | (31,136.38) | (34,234.57) |
| Gold's Gym | 269.40 | 468.82 | 538.80 | 867.67 |
| Marsh & McLennan | 775.32 | 0.00 | 775.32 | 0.00 |
| Total - Insurance/ Employee | 98,122.05 | 97,230.08 | 192,955.58 | 192,076.16 |
| Rognan & Associates | 1,400.00 | 1,225.00 | 2,800.00 | 2,450.00 |
| Spector, Wolfe, McLaughlin | 1,975.05 | 2,175.95 | 3,984.75 | 3,705.44 |
| Darla Sansoucie | 0.00 | 0.00 | 0.00 | 616.00 |
| Paylocity | 831.86 | 780.41 | 1,277.85 | 1,189.59 |
| Aon Consulting | 0.00 | 516.81 | 0.00 | 516.81 |
| Commerce Bank-VISA | 76.30 | 0.00 | 76.30 | 0.00 |
| Professional Fees Reimbursemen | (76.30) | 0.00 | (76.30) | 0.00 |
| Total - Professional Fees | 4,206.91 | 4,698.17 | 8,062.60 | 8,477.84 |
| Blue Chip Exterminating | 65.80 | 154.70 | 469.00 | 183.40 |
| Buildingstars | 160.30 | 317.80 | 320.60 | 478.10 |
| Commerce Bank-VISA | 141.83 | 11.19 | 141.83 | 35.54 |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | This Year Current Month | Last Year Current Month | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|
| BRDA Electric | 0.00 | 0.00 | 0.00 | 1,277.50 |
| STL Automatic Door | 1,274.70 | 458.15 | 3,097.85 | 4,757.20 |
| Merlo Plumbing | 0.00 | 0.00 | 0.00 | 244.24 |
| Sam's Club | 699.99 | 0.00 | 699.99 | 0.00 |
| Midwest Alarms | 2,038.75 | 197.75 | 2,038.75 | 197.75 |
| Daniel's Lawn Care | 420.00 | 0.00 | 420.00 | 0.00 |
| Slyman Bros | 0.00 | 0.00 | 412.99 | 0.00 |
| Total - Building Maintenance | 4,801.37 | 1,139.59 | 7,601.01 | 7,173.73 |
| Sentinel Emergency Solutions | 953.32 | 614.95 | 1,140.86 | 1,487.40 |
| Dobbs Tire | 0.00 | 20.92 | 0.00 | 20.92 |
| K&K Supply | 0.00 | 67.41 | 0.00 | 67.41 |
| Commerce Bank-VISA | 210.81 | 1,190.24 | 308.58 | 1,190.24 |
| Banner Fire Equipment | 0.00 | 685.11 | 0.00 | 685.11 |
| Lowes | 19.28 | 0.00 | 19.28 | 0.00 |
| Show Me Weights | 0.00 | 420.00 | 0.00 | 420.00 |
| Metro Electric Supply | 0.00 | 0.00 | 193.20 | 0.00 |
| Lion | 0.00 | 1,741.60 | 0.00 | 1,741.60 |
| Arco Lawn Equipment | 0.00 | 5.32 | 0.00 | 5.32 |
| MO River Auto Parts | 17.94 | 0.00 | 24.44 | 0.00 |
| Total - Equipment Maintenance | 1,201.35 | 4,745.55 | 1,686.36 | 5,618.00 |
| Sentinel Emergency Solutions | 0.00 | 2,293.14 | 2,350.32 | 3,395.76 |
| CIT Trucks | 2,431.51 | 2,889.88 | 9,731.97 | 4,115.48 |
| Kelly's Auto Repair | 0.00 | 100.68 | 0.00 | 169.11 |
| Commerce Bank-VISA | 79.61 | 0.00 | 79.61 | 0.00 |
| Don's Automotive | 0.00 | 304.13 | 0.00 | 304.13 |
| Purcell Tire Company | 358.04 | 43.33 | 1,908.66 | 523.90 |
| American Test Center | 0.00 | 0.00 | 575.00 | 2,942.95 |
| Pfitzinger Graphics | 0.00 | 619.50 | 0.00 | 619.50 |
| Clark Power Services | 0.00 | 0.00 | 0.00 | 6,155.54 |
| Pro Fusion Fab | 0.00 | 1,465.00 | 0.00 | 1,465.00 |
| MO River Auto Parts | 0.00 | 0.00 | 27.02 | 0.00 |
| Mueller Industries | 0.00 | 0.00 | 325.00 | 0.00 |
| Total - Vehicle Maintenance | 2,869.16 | 7,715.66 | 14,997.58 | 19,691.37 |
| Total - Lease Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| Mercy Corp Health | 437.13 | 0.00 | 437.13 | 0.00 |
| Total - Worker's Comp Claims | 437.13 | 0.00 | 437.13 | 0.00 |
| Rental Management Fee | 0.00 | 297.25 | 0.00 | 413.25 |
| Total - Rental Management Fee | 0.00 | 297.25 | 0.00 | 413.25 |
| Reliance Bank-Mortgage Interes | 0.00 | 0.00 | 0.00 | 421.47 |
| Reliance Bank-Mort. Principle | 0.00 | 0.00 | 0.00 | 243,000.00 |
| Total - Mortgage Payments | 0.00 | 0.00 | 0.00 | 243,421.47 |
| SSM Health | 0.00 | 0.00 | 0.00 | 409.50 |
| Athletico LTD | 70.00 | 0.00 | 70.00 | 70.00 |
| Total - Doctors Fees | 70.00 | 0.00 | 70.00 | 479.50 |
| Total - Rental Repair | 0.00 | 0.00 | 0.00 | 0.00 |
| Commerce Bank-VISA | 131.89 | 240.70 | 388.61 | 657.37 |
| Wal-Mart | 0.00 | 0.00 | 0.00 | 18.31 |
| Petty Cash | 37.14 | 40.59 | 37.14 | 40.59 |
| Sam's | 0.00 | 0.00 | 205.22 | 262.05 |

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | This Year Current Month | Last Year Current Month | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|
| Vinyl Images | 0.00 | 66.89 | 0.00 | 66.89 |
| Schnucks | 0.00 | 252.73 | 0.00 | 252.73 |
| Grainger | 0.00 | 384.62 | 0.00 | 384.62 |
| Total - Misc Expenses | 169.03 | 985.53 | 630.97 | 1,682.56 |
| Jefferson Cty Fire Investigato | 0.00 | 375.00 | 0.00 | 375.00 |
| Commerce Bank-VISA | 3,350.88 | 1,026.10 | 5,012.68 | 1,162.60 |
| Sikich | 0.00 | 0.00 | 105.00 | 0.00 |
| Gina Anderson | 53.08 | 0.00 | 90.67 | 0.00 |
| John Medlock | 25.50 | 0.00 | 25.50 | 0.00 |
| John Zelch | 0.00 | 52.85 | 0.00 | 52.85 |
| Pennwell/ FDIC | 0.00 | 0.00 | 0.00 | 5,845.75 |
| Nate Miller | 0.00 | 57.29 | 0.00 | 57.29 |
| Ben Schwable | 0.00 | 32.39 | 0.00 | 32.39 |
| Rob Miller | 0.00 | 225.20 | 0.00 | 225.20 |
| Stephanie Spaniol | 0.00 | 70.00 | 0.00 | 70.00 |
| West County EMS & Fire | 0.00 | 892.50 | 0.00 | 892.50 |
| FDIC | 0.00 | 0.00 | 4,234.00 | 0.00 |
| Florissant Valley FPD | 0.00 | 0.00 | 100.00 | 0.00 |
| Tony Schrempf | 38.53 | 0.00 | 77.16 | 0.00 |
| Total - Training & Education | 3,467.99 | 2,731.33 | 9,645.01 | 8,713.58 |
| Leon Uniform Company | 268.05 | 0.00 | 268.05 | 175.33 |
| Sentinel Emergency Solutions | 0.00 | 0.00 | 0.00 | 389.09 |
| Leo Ellebrecht | 0.00 | 231.93 | 1,881.60 | 3,933.53 |
| Weber Fire & Safety | 39.90 | 0.00 | 39.90 | 0.00 |
| WFM Specialty Tees | 0.00 | 504.00 | 0.00 | 504.00 |
| Commerce Bank-VISA | 0.00 | 428.39 | 136.40 | 1,246.59 |
| Uniforms - Payroll | 0.00 | 0.00 | 18,196.88 | 16,628.34 |
| Uniform Reimbursements | 0.00 | (21.00) | 0.00 | (21.00) |
| Total - Uniforms | 307.95 | 1,143.32 | 20,522.83 | 22,855.88 |
| Grainger | 192.21 | 17.70 | 192.21 | 17.70 |
| Lowes | 54.67 | 141.38 | 411.38 | 243.76 |
| Sam's Club | 876.72 | 720.24 | 901.12 | 1,332.26 |
| Commerce Bank-VISA | 0.00 | 199.54 | 188.91 | 199.54 |
| Batteries Plus Bulbs | 207.23 | 184.80 | 207.23 | 184.80 |
| Cratex Packaging | 1,055.43 | 403.10 | 1,055.43 | 403.10 |
| Wal-Mart | 38.88 | 348.32 | 38.88 | 378.28 |
| K&K Supply | 0.00 | 0.00 | 204.09 | 0.00 |
| Total - Supplies/ Cleaning & Maintenan | 2,425.14 | 2,015.08 | 3,199.25 | 2,759.44 |
| Missouri-American Water | 0.00 | 0.00 | 342.75 | 157.75 |
| Laclede Gas Company | 1,200.99 | 1,509.79 | 2,093.37 | 2,560.17 |
| AmerenUE | 1,314.44 | 1,657.12 | 2,744.36 | 2,732.37 |
| MSD | 225.56 | 427.08 | 707.37 | 694.55 |
| Aspen Waste Systems | 258.25 | 205.23 | 496.87 | 410.46 |
| Total - Utilities | 2,999.24 | 3,799.22 | 6,384.72 | 6,555.30 |
| Total - Overhead Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 529,420.91 | 514,076.61 | 1,119,691.44 | 1,298,487.93 |
| Excess Revenue over (under) Expenditur | $ (395,559.09) | (373,959.50) | $ 3,567,046.27 | 3,172,744.46 |

# Fenton FPD - Ambulance
## Balance Sheet - Governmental Funds - Modified Accrual Basis
## February 29, 2020

### ASSETS

| | | |
|---|---|---|
| **Current Assets** | | |
| Simmons Bank - 3181 | $ 4,500,823.50 | |
| MVB Money Market | 7,693.76 | |
| Investment Account | 532,504.09 | |
| Taxes Receivable - Current | 1,884,055.00 | |
| Due From General | 19,347.99 | |
| Ambulance Billing Receivable | 166,074.00 | |
| Interest Receivable | 6,744.27 | |
| Prepaid Expenses | 112,049.80 | |
| Total Current Assets | | 7,229,292.41 |
| **Property and Equipment** | | |
| Total Property and Equipment | | 0.00 |
| **Other Assets** | | |
| Total Other Assets | | 0.00 |
| Total Assets | | $ 7,229,292.41 |

### LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

| | | |
|---|---|---|
| **Current Liabilities** | | |
| Accrued Salaries Payable | $ 31,384.72 | |
| IRS Payroll Taxes W/H | 2,390.91 | |
| Total Current Liabilities | | 33,775.63 |
| **Deferred Inflows of Resources** | | |
| Unavailable Revenue - Def Tax | 574,985.00 | |
| Total Deferred Inflows of Resources | | 574,985.00 |
| Total Liabilities | | 608,760.63 |
| **Fund Balance** | | |
| Fund Balance - Restricted | 5,588,789.68 | |
| Excess Revenue over (under) Ex | 1,031,742.10 | |
| Total Fund Balance | | 6,620,531.78 |
| Total Liab., Def. Inflows & Fund Balance | | $ 7,229,292.41 |

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 29,104.98 | 30.99 | $ 1,375,318.21 | 91.63 |
| Ambulance Service Charge | 59,245.47 | 63.08 | 114,479.06 | 7.63 |
| Interest Income | 5,575.14 | 5.94 | 11,073.50 | 0.74 |
| Total Revenues | 93,925.59 | 100.00 | 1,500,870.77 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 93,925.59 | 100.00 | 1,500,870.77 | 100.00 |
| Expenditures | | | | |
| Salaries | 146,001.81 | 155.44 | 291,641.56 | 19.43 |
| Salaries OT | 4,231.43 | 4.51 | 9,203.71 | 0.61 |
| Payroll Taxes | 11,215.81 | 11.94 | 23,039.81 | 1.54 |
| Office Supplies | 199.12 | 0.21 | 1,858.18 | 0.12 |
| Gas & Oil-Fuel | 1,218.29 | 1.30 | 2,863.93 | 0.19 |
| Bank Charges | 94.00 | 0.10 | 189.00 | 0.01 |
| Dues & Subscriptions | 65.70 | 0.07 | 1,546.20 | 0.10 |
| Insurance - General | 1,000.23 | 1.06 | 2,318.14 | 0.15 |
| Insurance - Employee | 42,091.49 | 44.81 | 82,773.63 | 5.52 |
| Professional Fee | 5,252.58 | 5.59 | 11,098.38 | 0.74 |
| Building Maintenance | 2,057.72 | 2.19 | 3,257.57 | 0.22 |
| Equipment Maintenance | 9,289.19 | 9.89 | 20,237.88 | 1.35 |
| Vehicle Maintenance | 2,503.87 | 2.67 | 2,503.87 | 0.17 |
| Workers Comp Claims | 187.34 | 0.20 | 187.34 | 0.01 |
| Doctors Fees | 30.00 | 0.03 | 30.00 | 0.00 |
| Misc Expenses | 72.45 | 0.08 | 270.41 | 0.02 |
| Training & Education | 1,239.72 | 1.32 | 3,229.58 | 0.22 |
| Uniforms | 131.99 | 0.14 | 8,795.51 | 0.59 |
| Supplies-Cleaning & Maint. | 1,015.92 | 1.08 | 1,347.66 | 0.09 |
| Utilities | 1,285.39 | 1.37 | 2,736.31 | 0.18 |
| Total Expenditures | 229,184.05 | 244.01 | 469,128.67 | 31.26 |
| Excess Revenue over (under) Expenditur | $ (135,258.46) | (144.01) | $ 1,031,742.10 | 68.74 |

# Fenton FPD - Ambulance
## Statement of Revenues and Expenditures - Modified Accrual Basis
## For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Tax Collection - Current | $ | 29,104.98 | 30.99 | $ | 1,375,318.21 | 91.63 |
| Ambulance Service Charge | | 59,245.47 | 63.08 | | 116,998.03 | 7.80 |
| Ambulance Refunds | | 0.00 | 0.00 | | (2,518.97) | (0.17) |
| MVB Interest | | 2.14 | 0.00 | | 4.42 | 0.00 |
| Simmons Bank Interest | | 5,573.00 | 5.93 | | 11,069.08 | 0.74 |
| Total Revenues | | 93,925.59 | 100.00 | | 1,500,870.77 | 100.00 |
| Cost of Sales | | | | | | |
| Total Cost of Sales | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Gross Profit | | 93,925.59 | 100.00 | | 1,500,870.77 | 100.00 |
| Expenditures | | | | | | |
| Salaries-Fire Chief | | 3,066.27 | 3.26 | | 6,132.54 | 0.41 |
| Salaries-Deputy Chiefs | | 16,349.33 | 17.41 | | 32,729.20 | 2.18 |
| Salaries-Admin Assistants | | 2,678.76 | 2.85 | | 5,357.52 | 0.36 |
| Salaries-Office Manager | | 1,685.41 | 1.79 | | 3,370.82 | 0.22 |
| Salaries-EMT/Paramedic | | 122,222.04 | 130.13 | | 244,051.48 | 16.26 |
| Payroll OT-Ambulance | | 3,060.98 | 3.26 | | 7,672.47 | 0.51 |
| Payroll OT - Deputy Chiefs | | 1,170.45 | 1.25 | | 1,531.24 | 0.10 |
| PR Taxes - FICA/ Medicare | | 11,215.81 | 11.94 | | 23,039.81 | 1.54 |
| Ambulance Exp Transfer | | 199.12 | 0.21 | | 1,858.18 | 0.12 |
| Ambulance Exp Transfer | | 1,218.29 | 1.30 | | 2,863.93 | 0.19 |
| Simmons Bank | | 94.00 | 0.10 | | 189.00 | 0.01 |
| Ambulance Transfer | | 65.70 | 0.07 | | 1,546.20 | 0.10 |
| Ambulance Exp Transfer | | 1,000.23 | 1.06 | | 2,318.14 | 0.15 |
| Ambulance Exp Transfer | | 42,091.49 | 44.81 | | 82,773.63 | 5.52 |
| Rognan & Associates | | 600.00 | 0.64 | | 1,200.00 | 0.08 |
| Spector, Wolfe, McLaughlin | | 846.45 | 0.90 | | 1,707.75 | 0.11 |
| Paylocity | | 356.51 | 0.38 | | 547.64 | 0.04 |
| EMS/Mc | | 0.00 | 0.00 | | 2,325.38 | 0.15 |
| EMS/MC C/C Fees | | 3,449.62 | 3.67 | | 5,267.61 | 0.35 |
| Simmons Bank | | 0.00 | 0.00 | | 50.00 | 0.00 |
| Ambulance Transfer | | 2,057.72 | 2.19 | | 3,257.57 | 0.22 |
| Stryker | | 0.00 | 0.00 | | 5,198.40 | 0.35 |
| Airgas | | 115.93 | 0.12 | | 320.25 | 0.02 |
| SSM Health | | 1,502.32 | 1.60 | | 3,755.50 | 0.25 |
| Boundtree | | 7,447.46 | 7.93 | | 10,574.29 | 0.70 |
| Ambulance Transfer | | 223.48 | 0.24 | | 389.44 | 0.03 |
| K&K Car Repair | | 2,182.11 | 2.32 | | 2,182.11 | 0.15 |
| Purcell Tire | | 134.20 | 0.14 | | 134.20 | 0.01 |
| Ambulance Expl Transfer | | 187.56 | 0.20 | | 187.56 | 0.01 |
| Ambulance Exp Transfer | | 187.34 | 0.20 | | 187.34 | 0.01 |
| Ambulance Exp Transfer | | 30.00 | 0.03 | | 30.00 | 0.00 |
| Ambulance Transfer | | 72.45 | 0.08 | | 270.41 | 0.02 |
| EMST | | 0.00 | 0.00 | | 1,200.00 | 0.08 |
| Ambulance Exp Transfer | | 1,239.72 | 1.32 | | 2,029.58 | 0.14 |
| Ambulance Exp Transfer | | 131.99 | 0.14 | | 996.85 | 0.07 |
| Uniforms - Payroll | | 0.00 | 0.00 | | 7,798.66 | 0.52 |
| Ambulance Transfer | | 1,015.92 | 1.08 | | 1,347.66 | 0.09 |
| Ambulance Exp Transfer | | 1,285.39 | 1.37 | | 2,736.31 | 0.18 |
| Total Expenditures | | 229,184.05 | 244.01 | | 469,128.67 | 31.26 |
| Excess Revenue over (under) Expenditur | $ | (135,258.46) | (144.01) | $ | 1,031,742.10 | 68.74 |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | Year to Date |
|---|---|---|

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 29,104.98 | $ 33,080.60 | $ 1,375,318.21 | $ 1,313,752.31 |
| Ambulance Service Charge | 59,245.47 | 50,836.14 | 114,479.06 | 107,866.83 |
| Interest Income | 5,575.14 | 5,750.32 | 11,073.50 | 10,536.60 |
| Total Revenues | 93,925.59 | 89,667.06 | 1,500,870.77 | 1,432,155.74 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 93,925.59 | 89,667.06 | 1,500,870.77 | 1,432,155.74 |
| Expenditures | | | | |
| Salaries | 146,001.81 | 140,196.34 | 291,641.56 | 281,243.11 |
| Salaries OT | 4,231.43 | 2,459.71 | 9,203.71 | 6,431.20 |
| Election Expenses | 0.00 | 6.00 | 0.00 | 6.00 |
| Payroll Taxes | 11,215.81 | 10,651.72 | 23,039.81 | 22,021.32 |
| Office Supplies | 199.12 | 284.74 | 1,858.18 | 830.95 |
| Gas & Oil-Fuel | 1,218.29 | 1,428.33 | 2,863.93 | 2,550.35 |
| Bank Charges | 94.00 | 88.50 | 189.00 | 171.00 |
| Dues & Subscriptions | 65.70 | 56.70 | 1,546.20 | 956.70 |
| Insurance - General | 1,000.23 | 1,231.63 | 2,318.14 | 2,572.14 |
| Insurance - Employee | 42,091.49 | 41,706.33 | 82,773.63 | 82,390.97 |
| Professional Fee | 5,252.58 | 4,990.00 | 11,098.38 | 9,713.33 |
| Building Maintenance | 2,057.72 | 488.40 | 3,257.57 | 3,074.47 |
| Equipment Maintenance | 9,289.19 | 4,181.23 | 20,237.88 | 17,408.71 |
| Vehicle Maintenance | 2,503.87 | 446.24 | 2,503.87 | 949.06 |
| Workers Comp Claims | 187.34 | 0.00 | 187.34 | 0.00 |
| Doctors Fees | 30.00 | 0.00 | 30.00 | 205.50 |
| Misc Expenses | 72.45 | 257.50 | 270.41 | 556.23 |
| Training & Education | 1,239.72 | 3,658.68 | 3,229.58 | 5,865.42 |
| Uniforms | 131.99 | 490.00 | 8,795.51 | 9,795.37 |
| Supplies-Cleaning & Maint. | 1,015.92 | 863.62 | 1,347.66 | 1,182.63 |
| Utilities | 1,285.39 | 1,628.19 | 2,736.31 | 2,809.32 |
| Total Expenditures | 229,184.05 | 215,113.86 | 469,128.67 | 450,733.78 |
| Excess Revenue over (under) Expenditur | $ (135,258.46) | $ (125,446.80) | $ 1,031,742.10 | $ 981,421.96 |

# Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| **Revenues** | | | | |
| Tax Collection - Current | $ 29,104.98 | $ 33,080.60 | $ 1,375,318.21 | $ 1,313,752.31 |
| Ambulance Service Charge | 59,245.47 | 51,834.90 | 116,998.03 | 109,085.59 |
| Ambulance Refunds | 0.00 | (998.76) | (2,518.97) | (1,218.76) |
| MVB Interest | 2.14 | 1.18 | 4.42 | 2.48 |
| Simmons Bank Interest | 5,573.00 | 5,749.14 | 11,069.08 | 10,534.12 |
| Total Revenues | 93,925.59 | 89,667.06 | 1,500,870.77 | 1,432,155.74 |
| **Cost of Sales** | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 93,925.59 | 89,667.06 | 1,500,870.77 | 1,432,155.74 |
| **Expenditures** | | | | |
| Salaries-Fire Chief | 3,066.27 | 2,976.92 | 6,132.54 | 5,953.84 |
| Salaries-Deputy Chiefs | 16,349.33 | 13,748.04 | 32,729.20 | 27,128.58 |
| Salaries-Admin Assistants | 2,678.76 | 2,337.00 | 5,357.52 | 4,674.00 |
| Salaries-Office Manager | 1,685.41 | 1,627.20 | 3,370.82 | 3,254.40 |
| Salaries-EMT/Paramedic | 122,222.04 | 119,507.18 | 244,051.48 | 240,232.29 |
| Payroll OT-Ambulance | 3,060.98 | 2,459.71 | 7,672.47 | 6,431.20 |
| Payroll OT - Deputy Chiefs | 1,170.45 | 0.00 | 1,531.24 | 0.00 |
| General Exp Transfer | 0.00 | 6.00 | 0.00 | 6.00 |
| PR Taxes - FICA/ Medicare | 11,215.81 | 10,651.72 | 23,039.81 | 22,021.32 |
| Ambulance Exp Transfer | 199.12 | 284.74 | 1,858.18 | 830.95 |
| Ambulance Exp Transfer | 1,218.29 | 1,428.33 | 2,863.93 | 2,550.35 |
| Simmons Bank | 94.00 | 88.50 | 189.00 | 171.00 |
| Ambulance Transfer | 65.70 | 56.70 | 1,546.20 | 956.70 |
| Ambulance Exp Transfer | 1,000.23 | 1,231.63 | 2,318.14 | 2,572.14 |
| Ambulance Exp Transfer | 42,091.49 | 41,706.33 | 82,773.63 | 82,390.97 |
| Rognan & Associates | 600.00 | 525.00 | 1,200.00 | 1,050.00 |
| Spector, Wolfe, McLaughlin | 846.45 | 932.55 | 1,707.75 | 1,588.04 |
| Darla Sansoucie | 0.00 | 0.00 | 0.00 | 264.00 |
| Paylocity | 356.51 | 334.47 | 547.64 | 509.83 |
| Aon Consulting | 0.00 | 221.49 | 0.00 | 221.49 |
| EMS/Mc | 0.00 | 1,468.72 | 2,325.38 | 2,578.51 |
| EMS/MC C/C Fees | 3,449.62 | 1,507.77 | 5,267.61 | 3,501.46 |
| Simmons Bank | 0.00 | 0.00 | 50.00 | 0.00 |
| Ambulance Transfer | 2,057.72 | 488.40 | 3,257.57 | 3,074.47 |
| Physio-Control | 0.00 | 0.00 | 0.00 | 5,198.40 |
| Stryker | 0.00 | 0.00 | 5,198.40 | 0.00 |
| Airgas | 115.93 | 233.80 | 320.25 | 371.25 |
| SSM Health | 1,502.32 | 303.22 | 3,755.50 | 566.22 |
| Boundtree | 7,447.46 | 2,400.79 | 10,574.29 | 4,555.19 |
| St. Clare Hospital | 0.00 | 0.00 | 0.00 | 5,474.23 |
| Commerce Bank-VISA | 0.00 | 279.16 | 0.00 | 279.16 |
| Ambulance Transfer | 223.48 | 964.26 | 389.44 | 964.26 |
| K&K Car Repair | 2,182.11 | 0.00 | 2,182.11 | 0.00 |
| Kelly's Auto Parts | 0.00 | 22.58 | 0.00 | 155.56 |
| Purcell Tire | 134.20 | 27.82 | 134.20 | 372.40 |
| Ambulance Expl Transfer | 187.56 | 395.84 | 187.56 | 421.10 |
| Ambulance Exp Transfer | 187.34 | 0.00 | 187.34 | 0.00 |
| Ambulance Exp Transfer | 30.00 | 0.00 | 30.00 | 205.50 |
| Ambulance Transfer | 72.45 | 257.50 | 270.41 | 556.23 |
| Commerce Bank-VISA | 0.00 | 0.00 | 0.00 | 1,608.74 |

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| American College of Emergency | 0.00 | 2,117.00 | 0.00 | 2,117.00 |
| Anna Brown | 0.00 | 0.00 | 0.00 | 120.00 |
| Caleb Herrell | 0.00 | 0.00 | 0.00 | 140.00 |
| Jason Lampe | 0.00 | 0.00 | 0.00 | 160.00 |
| Dan Sutton | 0.00 | 120.00 | 0.00 | 240.00 |
| Stephanie Spaniol | 0.00 | 240.00 | 0.00 | 240.00 |
| Adam Magrecki | 0.00 | 320.00 | 0.00 | 320.00 |
| EMST | 0.00 | 0.00 | 1,200.00 | 0.00 |
| Ambulance Exp Transfer | 1,239.72 | 861.68 | 2,029.58 | 920.18 |
| Ambulance Exp Transfer | 131.99 | 490.00 | 996.85 | 2,668.94 |
| Uniforms - Payroll | 0.00 | 0.00 | 7,798.66 | 7,126.43 |
| Ambulance Transfer | 1,015.92 | 863.62 | 1,347.66 | 1,182.63 |
| Ambulance Exp Transfer | 1,285.39 | 1,628.19 | 2,736.31 | 2,809.32 |
| Total Expenditures | 229,184.05 | 215,113.86 | 469,128.67 | 450,733.78 |
| Excess Revenues over (under) Expenditu | $ (135,258.46) | $ (125,446.80) | $ 1,031,742.10 | $ 981,421.96 |

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 29,104.98 | 30.99 | $ 1,375,318.21 | 91.63 |
| Ambulance Service Charge | 59,245.47 | 63.08 | 114,479.06 | 7.63 |
| Interest Income | 5,575.14 | 5.94 | 11,073.50 | 0.74 |
| Total Revenues | 93,925.59 | 100.00 | 1,500,870.77 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 93,925.59 | 100.00 | 1,500,870.77 | 100.00 |
| Expenditures | | | | |
| Salaries-Fire Chief | 3,066.27 | 3.26 | 6,132.54 | 0.41 |
| Salaries-Deputy Chiefs | 16,349.33 | 17.41 | 32,729.20 | 2.18 |
| Salaries-Admin Assistants | 2,678.76 | 2.85 | 5,357.52 | 0.36 |
| Salaries-Office Manager | 1,685.41 | 1.79 | 3,370.82 | 0.22 |
| Salaries-EMT/Paramedic | 122,222.04 | 130.13 | 244,051.48 | 16.26 |
| Total - Salaries | 146,001.81 | 155.44 | 291,641.56 | 19.43 |
| Salaries OT | 4,231.43 | 4.51 | 9,203.71 | 0.61 |
| Total - OT Salaries | 4,231.43 | 4.51 | 9,203.71 | 0.61 |
| 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 | 11,215.81 | 11.94 | 23,039.81 | 1.54 |
| Total - Payroll Taxes | 11,215.81 | 11.94 | 23,039.81 | 1.54 |
| Ambulance Exp Transfer | 199.12 | 0.21 | 1,858.18 | 0.12 |
| Total - Office Supplies | 199.12 | 0.21 | 1,858.18 | 0.12 |
| Total - IT Expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Exp Transfer | 1,218.29 | 1.30 | 2,863.93 | 0.19 |
| Total - Gas & Oil/ Fuel | 1,218.29 | 1.30 | 2,863.93 | 0.19 |
| Bank Charges | 94.00 | 0.10 | 189.00 | 0.01 |
| Total - Bank Charges | 94.00 | 0.10 | 189.00 | 0.01 |
| Total - Equipment Purchases | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Transfer | 65.70 | 0.07 | 1,546.20 | 0.10 |
| Total - Dues & Subscriptions | 65.70 | 0.07 | 1,546.20 | 0.10 |
| Ambulance Exp Transfer | 1,000.23 | 1.06 | 2,318.14 | 0.15 |
| Total - Insurance/ General | 1,000.23 | 1.06 | 2,318.14 | 0.15 |
| Ambulance Exp Transfer | 42,091.49 | 44.81 | 82,773.63 | 5.52 |
| Total - Insurance/ Employee | 42,091.49 | 44.81 | 82,773.63 | 5.52 |
| Rognan & Associates | 600.00 | 0.64 | 1,200.00 | 0.08 |
| Spector, Wolfe, McLaughlin | 846.45 | 0.90 | 1,707.75 | 0.11 |
| Paylocity | 356.51 | 0.38 | 547.64 | 0.04 |
| EMS/Mc | 0.00 | 0.00 | 2,325.38 | 0.15 |
| EMS/MC C/C Fees | 3,449.62 | 3.67 | 5,267.61 | 0.35 |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Simmons Bank | 0.00 | 0.00 | 50.00 | 0.00 |
| Total - Professional Fees | 5,252.58 | 5.59 | 11,098.38 | 0.74 |
| Ambulance Transfer | 2,057.72 | 2.19 | 3,257.57 | 0.22 |
| Total - Building Maintenance | 2,057.72 | 2.19 | 3,257.57 | 0.22 |
| Stryker | 0.00 | 0.00 | 5,198.40 | 0.35 |
| Airgas | 115.93 | 0.12 | 320.25 | 0.02 |
| SSM Health | 1,502.32 | 1.60 | 3,755.50 | 0.25 |
| Boundtree | 7,447.46 | 7.93 | 10,574.29 | 0.70 |
| Ambulance Transfer | 223.48 | 0.24 | 389.44 | 0.03 |
| Total - Equipment Maintenance | 9,289.19 | 9.89 | 20,237.88 | 1.35 |
| K&K Car Repair | 2,182.11 | 2.32 | 2,182.11 | 0.15 |
| Purcell Tire | 134.20 | 0.14 | 134.20 | 0.01 |
| Ambulance Expl Transfer | 187.56 | 0.20 | 187.56 | 0.01 |
| Total - Vehicle Maintenance | 2,503.87 | 2.67 | 2,503.87 | 0.17 |
| Total - Lease Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Exp Transfer | 187.34 | 0.20 | 187.34 | 0.01 |
| Total - Worker's Comp Claims | 187.34 | 0.20 | 187.34 | 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 |
| Ambulance Exp Transfer | 30.00 | 0.03 | 30.00 | 0.00 |
| Total - Doctors Fees | 30.00 | 0.03 | 30.00 | 0.00 |
| Total - Rental Repair | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Transfer | 72.45 | 0.08 | 270.41 | 0.02 |
| Total - Misc Expenses | 72.45 | 0.08 | 270.41 | 0.02 |
| EMST | 0.00 | 0.00 | 1,200.00 | 0.08 |
| Ambulance Exp Transfer | 1,239.72 | 1.32 | 2,029.58 | 0.14 |
| Total - Training & Education | 1,239.72 | 1.32 | 3,229.58 | 0.22 |
| Ambulance Exp Transfer | 131.99 | 0.14 | 996.85 | 0.07 |
| Uniforms - Payroll | 0.00 | 0.00 | 7,798.66 | 0.52 |
| Total - Uniforms | 131.99 | 0.14 | 8,795.51 | 0.59 |
| Ambulance Transfer | 1,015.92 | 1.08 | 1,347.66 | 0.09 |
| Total - Supplies/ Cleaning & Maintenan | 1,015.92 | 1.08 | 1,347.66 | 0.09 |
| Ambulance Exp Transfer | 1,285.39 | 1.37 | 2,736.31 | 0.18 |
| Total - Utilities | 1,285.39 | 1.37 | 2,736.31 | 0.18 |
| Total - Overhead Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 229,184.05 | 244.01 | 469,128.67 | 31.26 |
| Excess Revenue over (under) Expenditur | $ (135,258.46) | (144.01) | $ 1,031,742.10 | 68.74 |

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | This Year Current Month | Last Year Current Month | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 29,104.98 | 33,080.60 | $ 1,375,318.21 | 1,313,752.31 |
| Ambulance Service Charge | 59,245.47 | 50,836.14 | 114,479.06 | 107,866.83 |
| Interest Income | 5,575.14 | 5,750.32 | 11,073.50 | 10,536.60 |
| Total Revenues | 93,925.59 | 89,667.06 | 1,500,870.77 | 1,432,155.74 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 93,925.59 | 89,667.06 | 1,500,870.77 | 1,432,155.74 |
| Expenditures | | | | |
| Salaries-Fire Chief | 3,066.27 | 2,976.92 | 6,132.54 | 5,953.84 |
| Salaries-Deputy Chiefs | 16,349.33 | 13,748.04 | 32,729.20 | 27,128.58 |
| Salaries-Admin Assistants | 2,678.76 | 2,337.00 | 5,357.52 | 4,674.00 |
| Salaries-Office Manager | 1,685.41 | 1,627.20 | 3,370.82 | 3,254.40 |
| Salaries-EMT/Paramedic | 122,222.04 | 119,507.18 | 244,051.48 | 240,232.29 |
| Total - Salaries | 146,001.81 | 140,196.34 | 291,641.56 | 281,243.11 |
| Salaries OT | 4,231.43 | 2,459.71 | 9,203.71 | 6,431.20 |
| Total - OT Salaries | 4,231.43 | 2,459.71 | 9,203.71 | 6,431.20 |
| General Exp Transfer | 0.00 | 6.00 | 0.00 | 6.00 |
| Total - Election Expenses | 0.00 | 6.00 | 0.00 | 6.00 |
| Total - Depreciated Assets | 0.00 | 0.00 | 0.00 | 0.00 |
| PR Taxes - FICA/ Medicare | 11,215.81 | 10,651.72 | 23,039.81 | 22,021.32 |
| Total - Payroll Taxes | 11,215.81 | 10,651.72 | 23,039.81 | 22,021.32 |
| Ambulance Exp Transfer | 199.12 | 284.74 | 1,858.18 | 830.95 |
| Total - Office Supplies | 199.12 | 284.74 | 1,858.18 | 830.95 |
| Total - IT Expenses | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Exp Transfer | 1,218.29 | 1,428.33 | 2,863.93 | 2,550.35 |
| Total - Gas & Oil/ Fuel | 1,218.29 | 1,428.33 | 2,863.93 | 2,550.35 |
| Bank Charges | 94.00 | 88.50 | 189.00 | 171.00 |
| Total - Bank Charges | 94.00 | 88.50 | 189.00 | 171.00 |
| Total - Equipment Purchases | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Transfer | 65.70 | 56.70 | 1,546.20 | 956.70 |
| Total - Dues & Subscriptions | 65.70 | 56.70 | 1,546.20 | 956.70 |
| Ambulance Exp Transfer | 1,000.23 | 1,231.63 | 2,318.14 | 2,572.14 |
| Total - Insurance/ General | 1,000.23 | 1,231.63 | 2,318.14 | 2,572.14 |
| Ambulance Exp Transfer | 42,091.49 | 41,706.33 | 82,773.63 | 82,390.97 |
| Total - Insurance/ Employee | 42,091.49 | 41,706.33 | 82,773.63 | 82,390.97 |
| Rognan & Associates | 600.00 | 525.00 | 1,200.00 | 1,050.00 |
| Spector, Wolfe, McLaughlin | 846.45 | 932.55 | 1,707.75 | 1,588.04 |
| Darla Sansoucie | 0.00 | 0.00 | 0.00 | 264.00 |

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | This Year Current Month | Last Year Current Month | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|
| Paylocity | 356.51 | 334.47 | 547.64 | 509.83 |
| Aon Consulting | 0.00 | 221.49 | 0.00 | 221.49 |
| EMS/Mc | 0.00 | 1,468.72 | 2,325.38 | 2,578.51 |
| EMS/MC C/C Fees | 3,449.62 | 1,507.77 | 5,267.61 | 3,501.46 |
| Simmons Bank | 0.00 | 0.00 | 50.00 | 0.00 |
| Total - Professional Fees | 5,252.58 | 4,990.00 | 11,098.38 | 9,713.33 |
| Ambulance Transfer | 2,057.72 | 488.40 | 3,257.57 | 3,074.47 |
| Total - Building Maintenance | 2,057.72 | 488.40 | 3,257.57 | 3,074.47 |
| Physio-Control | 0.00 | 0.00 | 0.00 | 5,198.40 |
| Stryker | 0.00 | 0.00 | 5,198.40 | 0.00 |
| Airgas | 115.93 | 233.80 | 320.25 | 371.25 |
| SSM Health | 1,502.32 | 303.22 | 3,755.50 | 566.22 |
| Boundtree | 7,447.46 | 2,400.79 | 10,574.29 | 4,555.19 |
| St. Clare Hospital | 0.00 | 0.00 | 0.00 | 5,474.23 |
| Commerce Bank-VISA | 0.00 | 279.16 | 0.00 | 279.16 |
| Ambulance Transfer | 223.48 | 964.26 | 389.44 | 964.26 |
| Total - Equipment Maintenance | 9,289.19 | 4,181.23 | 20,237.88 | 17,408.71 |
| K&K Car Repair | 2,182.11 | 0.00 | 2,182.11 | 0.00 |
| Kelly's Auto Parts | 0.00 | 22.58 | 0.00 | 155.56 |
| Purcell Tire | 134.20 | 27.82 | 134.20 | 372.40 |
| Ambulance Expl Transfer | 187.56 | 395.84 | 187.56 | 421.10 |
| Total - Vehicle Maintenance | 2,503.87 | 446.24 | 2,503.87 | 949.06 |
| Total - Lease Expense | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Exp Transfer | 187.34 | 0.00 | 187.34 | 0.00 |
| Total - Worker's Comp Claims | 187.34 | 0.00 | 187.34 | 0.00 |
| 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 | 30.00 | 0.00 | 30.00 | 205.50 |
| Total - Doctors Fees | 30.00 | 0.00 | 30.00 | 205.50 |
| Total - Rental Repair | 0.00 | 0.00 | 0.00 | 0.00 |
| Ambulance Transfer | 72.45 | 257.50 | 270.41 | 556.23 |
| Total - Misc Expenses | 72.45 | 257.50 | 270.41 | 556.23 |
| Commerce Bank-VISA | 0.00 | 0.00 | 0.00 | 1,608.24 |
| American College of Emergency | 0.00 | 2,117.00 | 0.00 | 2,117.00 |
| Anna Brown | 0.00 | 0.00 | 0.00 | 120.00 |
| Caleb Herrell | 0.00 | 0.00 | 0.00 | 140.00 |
| Jason Lampe | 0.00 | 0.00 | 0.00 | 160.00 |
| Dan Sutton | 0.00 | 120.00 | 0.00 | 240.00 |
| Stephanie Spaniol | 0.00 | 240.00 | 0.00 | 240.00 |
| Adam Magrecki | 0.00 | 320.00 | 0.00 | 320.00 |
| EMST | 0.00 | 0.00 | 1,200.00 | 0.00 |
| Ambulance Exp Transfer | 1,239.72 | 861.68 | 2,029.58 | 920.18 |
| Total - Training & Education | 1,239.72 | 3,658.68 | 3,229.58 | 5,865.42 |
| Ambulance Exp Transfer | 131.99 | 490.00 | 996.85 | 2,668.94 |
| Uniforms - Payroll | 0.00 | 0.00 | 7,798.66 | 7,126.43 |
| Total - Uniforms | 131.99 | 490.00 | 8,795.51 | 9,795.37 |

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | This Year Current Month | Last Year Current Month | | This Year Year to Date | Last Year Year to Date |
|---|---|---|---|---|---|---|
| Ambulance Transfer | | 1,015.92 | 863.62 | | 1,347.66 | 1,182.63 |
| Total - Supplies/ Cleaning & Maintenan | | 1,015.92 | 863.62 | | 1,347.66 | 1,182.63 |
| Ambulance Exp Transfer | | 1,285.39 | 1,628.19 | | 2,736.31 | 2,809.32 |
| Total - Utilities | | 1,285.39 | 1,628.19 | | 2,736.31 | 2,809.32 |
| Total - Overhead Transfers | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Total Expenditures | | 229,184.05 | 215,113.86 | | 469,128.67 | 450,733.78 |
| Excess Revenue over (under) Expenditur | $ | (135,258.46) | (125,446.80) | $ | 1,031,742.10 | 981,421.96 |

# Fenton FPD - Dispatch
## Balance Sheet - Governmental Funds - Modified Accrual Basis
### February 29, 2020

ASSETS

| | | |
|---|---|---|
| Current Assets | | |
| Simmons Bank | $ 617,574.86 | |
| Investments | 217,386.25 | |
| Taxes Receivable - Current | 315,343.00 | |
| Prepaid Expenses | 1,103.62 | |
| Total Current Assets | | 1,151,407.73 |
| Property and Equipment | | |
| Total Property and Equipment | | 0.00 |
| Other Assets | | |
| Total Other Assets | | 0.00 |
| Total Assets | | $ 1,151,407.73 |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

| | | |
|---|---|---|
| Current Liabilities | | |
| Total Current Liabilities | | 0.00 |
| Deferred Inflows of Resources | | |
| Unavailable Revenue - Def Tax | $ 96,238.00 | |
| Total Deferred Inflows of Resources | | 96,238.00 |
| Total Liabilities | | 96,238.00 |
| Fund Balance | | |
| Fund Balance - Restricted | 1,032,734.19 | |
| Excess Revenue over (under) Ex | 22,435.54 | |
| Total Fund Balance | | 1,055,169.73 |
| Total Liab., Def. Inflows & Fund Balance | | $ 1,151,407.73 |

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Tax Revenues | $ | 4,846.32 | 86.67 | $ | 228,971.56 | 99.32 |
| Interest Income | | 745.29 | 13.33 | | 1,578.75 | 0.68 |
| Total Revenues | | 5,591.61 | 100.00 | | 230,550.31 | 100.00 |
| Cost of Sales | | | | | | |
| Total Cost of Sales | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Gross Profit | | 5,591.61 | 100.00 | | 230,550.31 | 100.00 |
| Expenditures | | | | | | |
| Dispatching Services | | 0.00 | 0.00 | | 197,562.28 | 85.69 |
| Telephone Expenses | | 1,544.80 | 27.63 | | 3,225.92 | 1.40 |
| Communication Expense | | 2,156.31 | 38.56 | | 7,326.57 | 3.18 |
| Total Expenditures | | 3,701.11 | 66.19 | | 208,114.77 | 90.27 |
| Excess Revenue over (under) Expenditur | $ | 1,890.50 | 33.81 | $ | 22,435.54 | 9.73 |

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Collection - Current | $ 4,846.32 | 86.67 | $ 228,971.56 | 99.32 |
| Simmons Bank Interest | 745.29 | 13.33 | 1,578.75 | 0.68 |
| Total Revenues | 5,591.61 | 100.00 | 230,550.31 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 5,591.61 | 100.00 | 230,550.31 | 100.00 |
| Expenditures | | | | |
| Central County Emergency 911 | 0.00 | 0.00 | 197,562.28 | 85.69 |
| Charter Communications | 1,070.42 | 19.14 | 2,150.68 | 0.93 |
| AT&T | 709.88 | 12.70 | 1,421.24 | 0.62 |
| Telephone Reimbursements | (235.50) | (4.21) | (346.00) | (0.15) |
| Charter Communications | 0.00 | 0.00 | 1,898.00 | 0.82 |
| Commerce Bank-VISA | 0.00 | 0.00 | 1,245.99 | 0.54 |
| Miken Technologies | 1,402.67 | 25.09 | 2,810.34 | 1.22 |
| AT&T | 618.60 | 11.06 | 1,237.20 | 0.54 |
| Tom Dimercurio | 135.04 | 2.42 | 135.04 | 0.06 |
| Total Expenditures | 3,701.11 | 66.19 | 208,114.77 | 90.27 |
| Excess Revenue over (under) Expenditur | $ 1,890.50 | 33.81 | $ 22,435.54 | 9.73 |

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| This Year | | Current Month Last Year | | Current Month This Year | | Year to Date Last Year | | Year to Date |
|---|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | | |
| Tax Revenues | $ | 4,846.32 | $ | 5,544.77 | $ | 228,971.56 | $ | 220,227.25 |
| Interest Income | | 745.29 | | 849.18 | | 1,578.75 | | 1,789.10 |
| Total Revenues | | 5,591.61 | | 6,393.95 | | 230,550.31 | | 222,016.35 |
| Cost of Sales | | | | | | | | |
| Total Cost of Sales | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| Gross Profit | | 5,591.61 | | 6,393.95 | | 230,550.31 | | 222,016.35 |
| Expenditures | | | | | | | | |
| Dispatching Services | | 0.00 | | 0.00 | | 197,562.28 | | 177,755.12 |
| Telephone Expenses | | 1,544.80 | | 1,724.27 | | 3,225.92 | | 3,744.91 |
| Communication Expense | | 2,156.31 | | 3,713.44 | | 7,326.57 | | 7,188.98 |
| Total Expenditures | | 3,701.11 | | 5,437.71 | | 208,114.77 | | 188,689.01 |
| Excess Revenue over (under) Expenditur | $ | 1,890.50 | $ | 956.24 | $ | 22,435.54 | $ | 33,327.34 |

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Collection - Current | $ 4,846.32 | $ 5,544.77 | $ 228,971.56 | $ 220,227.25 |
| Simmons Bank Interest | 745.29 | 849.18 | 1,578.75 | 1,789.10 |
| Total Revenues | 5,591.61 | 6,393.95 | 230,550.31 | 222,016.35 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 5,591.61 | 6,393.95 | 230,550.31 | 222,016.35 |
| Expenditures | | | | |
| Central County Emergency 911 | 0.00 | 0.00 | 197,562.28 | 177,755.12 |
| Charter Communications | 1,070.42 | 1,042.73 | 2,150.68 | 2,089.66 |
| AT&T | 709.88 | 789.54 | 1,421.24 | 1,871.25 |
| Telephone Reimbursements | (235.50) | (108.00) | (346.00) | (216.00) |
| Charter Communications | 0.00 | 949.00 | 1,898.00 | 1,898.00 |
| Commerce Bank-VISA | 0.00 | 723.85 | 1,245.99 | 911.44 |
| Miken Technologies | 1,402.67 | 1,400.67 | 2,810.34 | 2,796.34 |
| AT&T | 618.60 | 414.92 | 1,237.20 | 1,358.20 |
| Wireless USA | 0.00 | 225.00 | 0.00 | 225.00 |
| Tom Dimercurio | 135.04 | 0.00 | 135.04 | 0.00 |
| Total Expenditures | 3,701.11 | 5,437.71 | 208,114.77 | 188,689.01 |
| Excess Revenues over (under) Expenditu | $ 1,890.50 | $ 956.24 | $ 22,435.54 | $ 33,327.34 |

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 29, 2020

ASSETS

| | | |
|---|---|---|
| Current Assets | | |
| Simmons Bank - 2944 | $ 863,905.11 | |
| Investments | 34,271,506.00 | |
| Investments-Emp 457 Plan | 7,066,403.58 | |
| Taxes Receivable - Current | 626,685.00 | |
| Total Current Assets | | 42,828,499.69 |
| Property and Equipment | | |
| Total Property and Equipment | | 0.00 |
| Other Assets | | |
| Total Other Assets | | 0.00 |
| Total Assets | | $ 42,828,499.69 |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

| | | |
|---|---|---|
| Current Liabilities | | |
| Amount Due - Emp DC Plan | $ 7,066,403.58 | |
| Total Current Liabilities | | 7,066,403.58 |
| Deferred Inflows of Resources | | |
| Unavailable Revenue - Def Tax | 191,255.00 | |
| Total Deferred Inflows of Resources | | 191,255.00 |
| Total Liabilities | | 7,257,658.58 |
| Fund Balance | | |
| Held in Trust for Emp Retire | 35,109,602.69 | |
| Excess Revenue over (under) Ex | 461,238.42 | |
| Total Fund Balance | | 35,570,841.11 |
| Total Liab., Def. Inflows & Fund Balance | | $ 42,828,499.69 |

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 9,721.85 | 90.35 | $ 459,443.86 | 99.61 |
| Interest Income | 1,038.36 | 9.65 | 1,794.56 | 0.39 |
| Total Revenues | 10,760.21 | 100.00 | 461,238.42 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 10,760.21 | 100.00 | 461,238.42 | 100.00 |
| Expenditures | | | | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess Revenue over (under) Expenditur | $ 10,760.21 | 100.00 | $ 461,238.42 | 100.00 |

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Tax Collection - Current | $ | 9,721.85 | 90.35 | $ | 459,443.86 | 99.61 |
| Simmons Bank Interest | | 1,038.36 | 9.65 | | 1,794.56 | 0.39 |
| Total Revenues | | 10,760.21 | 100.00 | | 461,238.42 | 100.00 |
| Cost of Sales | | | | | | |
| Total Cost of Sales | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Gross Profit | | 10,760.21 | 100.00 | | 461,238.42 | 100.00 |
| Expenditures | | | | | | |
| Total Expenditures | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Excess Revenue over (under) Expenditur | $ | 10,760.21 | 100.00 | $ | 461,238.42 | 100.00 |

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenues | $ 9,721.85 | $ 10,997.06 | $ 459,443.86 | $ 436,653.82 |
| Interest Income | 1,038.36 | 1,372.65 | 1,794.56 | 2,267.54 |
| Total Revenues | 10,760.21 | 12,369.71 | 461,238.42 | 438,921.36 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 10,760.21 | 12,369.71 | 461,238.42 | 438,921.36 |
| Expenditures | | | | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess Revenue over (under) Expenditur | $ 10,760.21 | $ 12,369.71 | $ 461,238.42 | $ 438,921.36 |

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Collection - Current | $ 9,721.85 | $ 10,997.06 | $ 459,443.86 | $ 436,653.82 |
| Simmons Bank Interest | 1,038.36 | 1,372.65 | 1,794.56 | 2,267.54 |
| Total Revenues | 10,760.21 | 12,369.71 | 461,238.42 | 438,921.36 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 10,760.21 | 12,369.71 | 461,238.42 | 438,921.36 |
| Expenditures | | | | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess Revenues over (under) Expenditu | $ 10,760.21 | $ 12,369.71 | $ 461,238.42 | $ 438,921.36 |

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 29, 2020

## ASSETS

| | | |
|---|---|---|
| Current Assets | | |
| Simmons Bank | $ 940,843.47 | |
| Due From General Fund | 649,166.41 | |
| Total Current Assets | | 1,590,009.88 |
| Property and Equipment | | |
| Total Property and Equipment | | 0.00 |
| Other Assets | | |
| Total Other Assets | | 0.00 |
| Total Assets | | $ 1,590,009.88 |

## LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

| | | |
|---|---|---|
| Current Liabilities | | |
| Due To Capital Projects Fund | $ 649,166.41 | |
| Total Current Liabilities | | 649,166.41 |
| Deferred Inflows of Resources | | |
| Total Deferred Inflows of Resources | | 0.00 |
| Total Liabilities | | 649,166.41 |
| Fund Balance | | |
| Fund Balance - Assigned | 781,643.65 | |
| Excess Revenue over (under) Ex | 159,199.82 | |
| Total Fund Balance | | 940,843.47 |
| Total Liab, Def Infls & Fund Balance | | $ 1,590,009.88 |

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Tax Revenue-Current | $ | 18,457.39 | 95.79 | $ | 908,581.29 | 99.84 |
| Simmons Bank | | 811.20 | 4.21 | | 1,432.41 | 0.16 |
| Total Revenues | | 19,268.59 | 100.00 | | 910,013.70 | 100.00 |
| Cost of Sales | | | | | | |
| Total Cost of Sales | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Gross Profit | | 19,268.59 | 100.00 | | 910,013.70 | 100.00 |
| Expenditures | | | | | | |
| Bond Interest | | 750,813.88 | 3,896.57 | | 750,813.88 | 82.51 |
| Total Expenditures | | 750,813.88 | 3,896.57 | | 750,813.88 | 82.51 |
| Excess of Revenue over (under) Expend | $ | (731,545.29) | (3,796.57 | $ | 159,199.82 | 17.49 |

Fenton FPD - Debt Service
Statements of Revenues and Expenditures
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Tax Revenue-Current | $ 18,457.39 | $ 0.00 | $ 908,581.29 | $ 0.00 |
| Simmons Bank | 811.20 | 0.00 | 1,432.41 | 0.00 |
| Total Revenues | 19,268.59 | 0.00 | 910,013.70 | 0.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 19,268.59 | 0.00 | 910,013.70 | 0.00 |
| Expenditures | | | | |
| Bond Interest | 750,813.88 | 0.00 | 750,813.88 | 0.00 |
| Total Expenditures | 750,813.88 | 0.00 | 750,813.88 | 0.00 |
| Excess Revenue over (under) Expend | $ (731,545.29) | $ 0.00 | $ 159,199.82 | $ 0.00 |

# Fenton FPD - Capital Projects
## Balance Sheet - Governmental Funds - Modified Accrual Basis
February 29, 2020

### ASSETS

| | | |
|---|---|---|
| **Current Assets** | | |
| Simmons Bank - 0798 | $ 18,095,043.82 | |
| Due From Debt Service Fund | 649,166.41 | |
| Prepaid Expenses | 213,479.00 | |
| Total Current Assets | | 18,957,689.23 |
| **Property and Equipment** | | |
| Total Property and Equipment | | 0.00 |
| **Other Assets** | | |
| Total Other Assets | | 0.00 |
| Total Assets | | $ 18,957,689.23 |

### LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

| | | |
|---|---|---|
| **Current Liabilities** | | |
| Due To General Fund | $ 649,166.41 | |
| Total Current Liabilities | | 649,166.41 |
| **Deferred Inflows of Resources** | | |
| Total Deferred Inflows of Resources | | 0.00 |
| Total Liabilities | | 649,166.41 |
| **Fund Balance** | | |
| Fund Balance - Restricted | 18,385,471.08 | |
| Excess Revenue over (under) Ex | (76,948.26) | |
| Total Fund Balance | | 18,308,522.82 |
| Total Liab., Def. Inflows & Fund Balance | | $ 18,957,689.23 |

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month | | | Year to Date | |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Simmons Bank Interest | $ | 21,949.22 | 100.00 | $ | 48,033.33 | 100.00 |
| Total Revenues | | 21,949.22 | 100.00 | | 48,033.33 | 100.00 |
| Cost of Sales | | | | | | |
| Total Cost of Sales | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Gross Profit | | 21,949.22 | 100.00 | | 48,033.33 | 100.00 |
| Expenditures | | | | | | |
| Bld Construction House2 | | 23,226.68 | 105.82 | | 36,366.76 | 75.71 |
| Bldg Construction House 3 | | 12,128.11 | 55.26 | | 37,128.83 | 77.30 |
| Vehicles | | 51,486.00 | 234.57 | | 51,486.00 | 107.19 |
| Total Expenditures | | 86,840.79 | 395.64 | | 124,981.59 | 260.20 |
| Excess Revenue over (under) Expenditur | $ | (64,891.57) | (295.64) | $ | (76,948.26) | (160.20) |

# Fenton FPD - Capital Projects
## Statement of Revenues and Expenditures - Modified Accrual Basis
## For the Two Months Ending February 29, 2020

| | Current Month | | Year to Date | |
|---|---|---|---|---|
| Revenues | | | | |
| Simmons Bank Interest | $ 21,949.22 | 100.00 | $ 48,033.33 | 100.00 |
| Total Revenues | 21,949.22 | 100.00 | 48,033.33 | 100.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 21,949.22 | 100.00 | 48,033.33 | 100.00 |
| Expenditures | | | | |
| ArchImages | 22,926.68 | 104.45 | 36,066.76 | 75.09 |
| City of Fenton | 300.00 | 1.37 | 300.00 | 0.62 |
| ArchImages | 2,999.61 | 13.67 | 28,000.33 | 58.29 |
| MSD | 9,128.50 | 41.59 | 9,128.50 | 19.00 |
| Weis Fire & Safety | 51,486.00 | 234.57 | 51,486.00 | 107.19 |
| Total Expenditures | 86,840.79 | 395.64 | 124,981.59 | 260.20 |
| Excess Revenue over (under) Expenditur | $ (64,891.57) | (295.64) | $ (76,948.26) | (160.20) |

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | Current Month This Year | Current Month Last Year | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|
| Revenues | | | | |
| Simmons Bank Interest | $ 21,949.22 | 0.00 | $ 48,033.33 | 0.00 |
| Total Revenues | 21,949.22 | 0.00 | 48,033.33 | 0.00 |
| Cost of Sales | | | | |
| Total Cost of Sales | 0.00 | 0.00 | 0.00 | 0.00 |
| Gross Profit | 21,949.22 | 0.00 | 48,033.33 | 0.00 |
| Expenditures | | | | |
| Bld Construction House2 | 23,226.68 | 2,536.75 | 36,366.76 | 5,706.75 |
| Bldg Construction House 3 | 12,128.11 | 29,507.42 | 37,128.83 | 29,507.42 |
| Firefighting & Rescue Equip | 0.00 | 6,282.89 | 0.00 | 77,550.89 |
| Vehicles | 51,486.00 | 0.00 | 51,486.00 | 43,167.00 |
| Bond Issuance Fees | 0.00 | 0.00 | 0.00 | 1,000.00 |
| Total Expenditures | 86,840.79 | 38,327.06 | 124,981.59 | 156,932.06 |
| Excess Revenue over (under) Expenditur | $ (64,891.57) | (38,327.06) | $ (76,948.26) | (156,932.06) |

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 29, 2020

| | | Current Month This Year | Current Month Last Year | | Year to Date This Year | Year to Date Last Year |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Simmons Bank Interest | $ | 21,949.22 | 0.00 | $ | 48,033.33 | 0.00 |
| Total Revenues | | 21,949.22 | 0.00 | | 48,033.33 | 0.00 |
| Cost of Sales | | | | | | |
| Total Cost of Sales | | 0.00 | 0.00 | | 0.00 | 0.00 |
| Gross Profit | | 21,949.22 | 0.00 | | 48,033.33 | 0.00 |
| Expenditures | | | | | | |
| ArchImages | | 22,926.68 | 2,536.75 | | 36,066.76 | 5,706.75 |
| City of Fenton | | 300.00 | 0.00 | | 300.00 | 0.00 |
| ArchImages | | 2,999.61 | 29,507.42 | | 28,000.33 | 29,507.42 |
| MSD | | 9,128.50 | 0.00 | | 9,128.50 | 0.00 |
| Sentinel Emergency | | 0.00 | 6,282.89 | | 0.00 | 6,282.89 |
| MacQueen Emergency | | 0.00 | 0.00 | | 0.00 | 71,268.00 |
| Don Brown Chevrolet | | 0.00 | 0.00 | | 0.00 | 43,167.00 |
| Weis Fire & Safety | | 51,486.00 | 0.00 | | 51,486.00 | 0.00 |
| MO State Auditor | | 0.00 | 0.00 | | 0.00 | 1,000.00 |
| Total Expenditures | | 86,840.79 | 38,327.06 | | 124,981.59 | 156,932.06 |
| Excess Revenue over (under) Expenditur | $ | (64,891.57) | (38,327.06) | $ | (76,948.26) | (156,932.06) |