

Fenton Fire Protection District

Financial Statements
~
May 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 May 31, 2020, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2020. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in general purpose financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Fenton Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

June 15, 2020

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

MAY 31, 2020 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.87	(1.43)	6.65	(1.65)
February	16.70	13.02	(3.68)	13.00	(3.70)
March	25.00	19.56	(5.44)	19.61	(5.39)
April	33.30	28.03	(5.27)	30.63	(2.67)
✓ May	41.70	34.49	(7.21)	36.87	(4.83)
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$794,165)	1%	\$85,971	(\$619,848)	\$36,091	(\$174,317)
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

			MAY 31, 2020	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2020 - COMPARED TO 2020 BUDGET	MAY 31, 2020	2020	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,580,252	\$13,443,367	(\$4,863,115)	63.83% ✓
Building and other permits	60,387	175,000	(114,613)	34.51% ✓
Ambulance fees, net	301,402	655,000	(353,598)	46.02% ✓
Interest	79,925	185,000	(105,075)	43.20% ✓
Miscellaneous revenue	2,675	6,500	(3,825)	41.15%
Rental income	0	0	0	
COVID-19 Stimulus	19,129		19,129	✓
GEMT revenue	279,547	120,000	159,547	✓ 232.96% ✓
TOTAL REVENUES	\$9,323,317	\$14,584,867	(\$5,261,550)	63.92% ✓
EXPENDITURES				
Bank service charges	\$463	\$2,000	(\$1,537)	23.15%
Building maintenance	27,237	64,398	(37,161)	42.29% ✓
Depreciated assets - capital assets	49,369	302,000	(252,631)	16.35%
Doctors fees & medical exams	820	50,000	(49,180)	1.64%
Dues and subscriptions	5,339	25,882	(20,543)	20.63%
Election expenses	0	0	0	
Equipment maintenance & expensed	36,370	198,425	(162,055)	18.33%
Equipment maintenance & expensed - IT	36,475	70,855	(34,380)	✓ 51.48% ✓
Equipment purchases and replacement	28,117	0	28,117	✓
Gasoline and oil	16,089	60,500	(44,411)	26.59%
Insurance - employee - medical & dental	694,866	2,311,625	(1,616,759)	30.06%
Insurance - general	20,260	436,000	(415,740)	4.65%
Miscellaneous expenses	3,171	12,250	(9,079)	25.89%
Office supplies and expenses	9,851	36,550	(26,699)	26.95%
Payroll taxes	213,369	525,000	(311,631)	40.64%
Professional fees & services	85,829	250,300	(164,471)	34.29%
Professional fees & services - GEMT	102,256	55,000	47,256	✓ 185.92% ✓
Rental Management Fee/repairs	0	0	0	
Salaries	2,828,269	7,314,000	(4,485,731)	38.67%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	6,874	20,000	(13,126)	34.37%
Training and education	21,613	105,780	(84,167)	20.43%
Uniforms	34,200	140,050	(105,850)	24.42%
Utilities	19,360	64,000	(44,640)	30.25%
Vehicle maintenance & repairs	54,195	156,500	(102,305)	34.63%
Work Comp Claims	1,954	5,000	(3,046)	39.08%
TOTAL EXPENDITURES	\$4,296,346	\$12,206,115	(\$7,909,769)	35.20% ✓
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$5,026,971	\$2,378,752	\$2,648,219	211.33%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)	\$0	100.00%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,276,971	\$1,628,752	\$2,648,219	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2020	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2020 - COMPARED TO ACTUAL 2019	ACTUAL	ACTUAL	2020 - 2019 \$	2020 - 2019 %
	2020	2019	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$8,580,252	\$6,038,759	\$2,541,493	✓ 42.09%
Building and other permits	60,387	120,298	(59,911)	✓ -49.80%
Ambulance fees, net	301,402	324,529	(23,127)	✓ -7.13%
Interest	79,925	115,225	(35,300)	✓ -30.64%
Miscellaneous revenue	2,675	857	1,818	212.14%
Rental income	0	5,825	(5,825)	-100.00%
COVID-19 Stimulus	19,129		19,129	✓
GEMT revenue	279,547	121,305	158,242	✓ 130.45%
TOTAL REVENUES	\$9,323,317	\$6,726,798	\$2,596,519	✓ 38.60%
EXPENDITURES				
Bank service charges	\$463	\$340	\$123	36.18%
Building maintenance	27,237	17,669	9,568	54.15%
Depreciated assets - capital assets	49,369	243,421	(194,052)	✓ -79.72%
Doctors fees & medical exams	820	1,564	(744)	-47.57%
Dues and subscriptions	5,339	3,349	1,990	59.42%
Election expenses	0	4	(4)	-100.00%
Equipment maintenance & expensed	36,370	45,907	(9,537)	-20.77%
Equipment maintenance & expensed - IT	36,475	33,047	3,428	10.37%
Equipment purchases and replacement	28,117	3,831	24,286	✓ 633.93%
Gasoline and oil	16,089	22,656	(6,567)	-28.99%
Insurance - employee - medical & dental	694,866	686,609	8,257	1.20%
Insurance - general	20,260	20,930	(670)	-3.20%
Miscellaneous expenses	3,171	3,528	(357)	-10.12%
Office supplies and expenses	9,851	6,237	3,614	57.94%
Payroll taxes	213,369	205,405	7,964	3.88%
Professional fees & services	85,829	56,474	29,355	✓ 51.98%
Professional fees & services - GEMT	102,256	51,516	50,740	✓ 98.49%
Rental Management Fee/repairs	0	658	(658)	-100.00%
Salaries	2,748,830	2,640,787	108,043	✓ 4.09%
Salaries - OT	79,439	83,283	(3,844)	-4.62%
Supplies - cleaning & laundry	6,874	7,086	(212)	✓ -2.99%
Training and education	21,613	37,451	(15,838)	✓ -42.29%
Uniforms	34,200	42,343	(8,143)	-19.23%
Utilities	19,360	20,429	(1,069)	-5.23%
Vehicle maintenance & repairs	54,195	95,728	(41,533)	✓ -43.39%
Work Comp Claims	1,954	1,191	763	64.06%
TOTAL EXPENDITURES	\$4,296,346	\$4,331,443	(\$35,097)	✓ -0.81%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$5,026,971	\$2,395,355	\$2,631,616	✓ 209.86%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$500,000)	\$0	-0.00%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,276,971	\$1,895,355	\$2,631,616	225.66%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				MAY 31, 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	\$1,957,830		\$18,946,928
Building and other permits	175,000		175,000					175,000
Ambulance fees, net		655,000	655,000					655,000
Interest	125,000	60,000	185,000	8,000	1,000	500	75,000	269,500
Miscellaneous revenue	6,000	500	6,500		0		0	6,500
Rental income	0	0	0					0
COVID-19 Stimulus		0	0					0
GEMT revenue		120,000	120,000					120,000
TOTAL REVENUES	\$10,657,504	\$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	16,830	7,052	25,882					25,882
Election expenses	0	0	0					0
Equipment maintenance & expensed	100,020	98,405	198,425					198,425
Equipment maintenance & expensed - IT	70,855		70,855					70,855
Equipment purchases and replacement	0	0	0				10,784,065	10,784,065
Gasoline and oil	42,350	18,150	60,500					60,500
Insurance - employee - medical & dental	1,618,137	693,488	2,311,625					2,311,625
Insurance - general	305,200	130,800	436,000					436,000
Miscellaneous expenses	7,375	4,875	12,250					12,250
Office supplies and expenses	25,585	10,965	36,550					36,550
Payroll taxes	367,500	157,500	525,000					525,000
Professional fees & services	122,710	127,590	250,300			2,700		253,000
Professional fees & services - GEMT		55,000	55,000					55,000
Rental Management Fee/repairs	0	0	0					0
Salaries	5,189,400	2,124,600	7,314,000					7,314,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	14,000	6,000	20,000					20,000
Training and education	63,980	41,820	105,780					105,780
Uniforms	99,780	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				MAY 31, 2020			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$6,607,000	\$1,973,252	\$8,580,252	\$328,528	\$659,182	\$1,299,230		\$10,867,190
Building and other permits	60,387		60,387					60,387
Ambulance fees, net		301,402	301,402					301,402
Interest	62,524	17,401	79,925	2,464	2,700	2,717	73,678	161,484
Miscellaneous revenue	2,675	0	2,675		0		0	2,675
Rental income	0		0					0
COVID-19 Stimulus		19,129	19,129					19,129
GEMT revenue		279,547	279,547					279,547
TOTAL REVENUES	\$6,732,586	\$2,590,731	\$9,323,317	\$330,990	\$661,882	\$1,301,947	\$73,678	\$11,891,814
EXPENDITURES								
Bank service charges	\$22	\$441	\$463					\$463
Building maintenance	19,086	8,171	27,237					27,237
Depreciated assets - capital assets	49,369	0	49,369	0			0	49,369
Doctors fees & medical exams	574	246	820					820
Dues and subscriptions	3,748	1,591	5,339					5,339
Election expenses	0	0	0					0
Equipment maintenance & expensed	4,108	32,264	36,370					36,370
Equipment maintenance & expensed - IT	36,475		36,475					36,475
Equipment purchases and replacement	28,117	0	28,117				2,002,338	2,030,455
Gasoline and oil	11,282	4,827	16,089					16,089
Insurance - employee - medical & dental	486,321	208,545	694,866					694,866
Insurance - general	14,182	6,078	20,260					20,260
Miscellaneous expenses	2,220	951	3,171					3,171
Office supplies and expenses	6,898	2,955	9,851					9,851
Payroll taxes	150,830	62,539	213,369					213,369
Professional fees & services	48,024	37,805	85,829				0	85,829
Professional fees & services - GEMT		102,256	102,256					102,256
Rental Management Fee/repairs	0	0	0					0
Salaries	1,999,158	829,111	2,828,269					2,828,269
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	4,828	2,046	6,874					6,874
Training and education	11,927	9,686	21,613					21,613
Uniforms	23,940	10,260	34,200					34,200
Utilities	13,552	5,808	19,360	29,014				48,374
Vehicle maintenance & repairs	49,541	4,654	54,195					54,195
Work Comp Claims	1,388	586	1,954					1,954
Dispatch - CCE-911			0	197,562				197,562
Pension Contribution					\$1,611,907			1,611,907
Debt Service payments - principal + interest						750,814		750,814
TOTAL EXPENDITURES	\$2,965,526	\$1,330,820	4,296,346	\$226,576	\$1,611,907	\$750,814	\$2,002,338	\$8,887,981
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,767,060	\$1,259,911	\$5,026,971	\$104,414	(\$950,025)	\$551,133	(\$1,928,660)	\$2,803,833
General/Ambulance/Pension Overhead Transfer	(\$750,000)	\$0	(\$750,000)	\$0	\$750,000	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,017,060	\$1,259,911	\$4,276,971	\$104,414	(\$200,025)	\$0	(\$1,928,660)	\$2,252,700

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				MAY 31, 2020			PAGE 7
	OVER (UNDER) BUDGET							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	(\$3,744,504)	(\$1,118,611)	(\$4,863,115)	(\$185,391)	(\$372,832)		\$0	(\$6,079,739)
Building and other permits	(114,613)	0	(114,613)	0	0		0	(114,613)
Ambulance fees, net	0	(353,598)	(353,598)	0	0		0	(353,598)
Interest	(62,476)	(42,699)	(105,075)	(5,538)	1,700		(1,322)	(108,016)
Miscellaneous revenue	(3,325)	(600)	(3,825)	0	0		0	(3,825)
Rental income	0	0	0	0	0		0	0
COVID-19 Stimulus	0	19,129	19,129	0	0		0	19,129
GEMT revenue	0	159,547	159,547	0	0		0	159,547
TOTAL REVENUES	(\$3,924,918)	(\$1,336,832)	(\$5,261,550)	(\$190,927)	(\$371,132)	\$0	(\$1,322)	(\$6,481,114)
EXPENDITURES								
Bank service charges	(\$478)	(\$1,059)	(\$1,537)	\$0	\$0		\$0	(\$1,537)
Building maintenance	(26,013)	(11,148)	(37,161)	0	0		0	(37,161)
Depreciated assets - capital assets	(252,631)	0	(252,631)	0	0		(10,000)	(262,631)
Doctors fees & medical exams	(34,426)	(14,754)	(49,180)	0	0		0	(49,180)
Dues and subscriptions	(15,082)	(5,461)	(20,543)	0	0		0	(20,543)
Election expenses	0	0	0	0	0		0	0
Equipment maintenance & expensed	(95,914)	(66,141)	(162,055)	0	0		0	(162,055)
Equipment maintenance & expensed - IT	(34,380)	0	(34,380)	0	0		0	(34,380)
Equipment purchases and replacement	28,117	0	28,117	0	0		(8,781,727)	(8,753,610)
Gasoline and oil	(31,088)	(13,323)	(44,411)	0	0		0	(44,411)
Insurance - employee - medical & dental	(1,131,816)	(484,943)	(1,616,759)	0	0		0	(1,616,759)
Insurance - general	(291,018)	(124,722)	(415,740)	0	0		0	(415,740)
Miscellaneous expenses	(5,155)	(3,924)	(9,079)	0	0		0	(9,079)
Office supplies and expenses	(18,689)	(8,010)	(26,699)	0	0		0	(26,699)
Payroll taxes	(216,670)	(94,961)	(311,631)	0	0		0	(311,631)
Professional fees & services	(74,686)	(89,786)	(164,471)	0	0		0	(164,471)
Professional fees & services - GEMT	0	47,256	47,256	0	0		0	47,256
Rental Management Fee/repairs	0	0	0	0	0		0	0
Salaries	(3,190,242)	(1,295,489)	(4,485,731)	0	0		0	(4,485,731)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(9,172)	(3,954)	(13,126)	0	0		0	(13,126)
Training and education	(52,033)	(32,134)	(84,167)	0	0		0	(84,167)
Uniforms	(75,820)	(30,030)	(105,850)	0	0		0	(105,850)
Utilities	(31,248)	(13,392)	(44,640)	(88,636)	0		0	(133,276)
Vehicle maintenance & repairs	(70,959)	(31,346)	(102,305)	0	0		0	(102,305)
Work Comp Claims	(2,132)	(914)	(3,046)	0	0		0	(3,046)
Dispatch - CCE-911	0	0	0	(161,438)	0		0	(161,438)
Pension Contribution	0	0	0	0	(171,107)		0	(171,107)
Debt Service payments - principal + interest						(379,625)		(379,625)
TOTAL EXPENDITURES	(\$5,631,535)	(\$2,278,234)	(\$7,909,769)	(\$250,074)	(\$171,107)	(\$379,625)	(\$8,791,727)	(\$17,505,002)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,706,617	\$941,602	\$2,648,219	\$59,147	(\$200,025)	\$379,625	\$8,790,405	\$11,023,888

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

BUDGET TO ACTUAL - ALL FUNDS								
PERCENT OF BUDGET USED					MAY 31, 2020			PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	63.83%	63.82%	63.83%	63.93%	63.87%			64.12%
Building and other permits	34.51%		34.51%					34.51%
Ambulance fees, net		46.02%	46.02%					46.02%
Interest	60.02%	29.00%	43.20%	30.80%			98.24%	69.92%
Miscellaneous revenue	44.68%	0.00%	41.15%					41.15%
Rental Income								
COVID-19 Stimulus								
GEMT revenue		232.96%	232.96%					232.96%
TOTAL REVENUES	63.17%	65.97%	63.92%	63.42%	64.07%		98.24%	64.34%
EXPENDITURES								
Bank service charges	4.40%	✓	23.15%	✓				23.15%
Building maintenance	42.29%	✓	42.30%	✓				42.29%
Depreciated assets - capital assets	16.35%		16.35%				0.00%	15.82%
Doctors fees & medical exams	1.64%	1.64%	1.64%					1.64%
Dues and subscriptions	19.90%	22.56%	20.63%					20.63%
Election expenses								
Equipment maintenance & expensed	4.11%	✓	32.79%	✓				18.33%
Equipment maintenance & expensed - IT	61.48%	✓	51.48%	✓				51.48%
Equipment purchases and replacement							18.57%	18.83%
Gasoline and oil	26.59%	26.60%	26.59%					26.59%
Insurance - employee - medical & dental	30.05%	30.07%	30.06%					30.06%
Insurance - general	4.65%	4.65%	4.65%					4.65%
Miscellaneous expenses	30.10%	19.51%	25.89%					25.89%
Office supplies and expenses	26.95%	26.96%	26.95%					26.95%
Payroll taxes	41.04%	39.71%	40.64%					40.64%
Professional fees & services	39.14%	29.63%	34.29%	✓				33.92%
Professional fees & services - GEMT		186.92%	186.92%	✓				186.92%
Rental Management Fee/repairs								
Salaries	38.52%	39.02%	38.67%					38.67%
Salaries - OT								
Supplies - cleaning & laundry	34.49%	34.10%	34.37%					34.37%
Training and education	18.65%	23.16%	20.43%					20.43%
Uniforms	24.00%	25.47%	24.42%					24.42%
Utilities	30.25%	30.25%	30.25%	24.66%				26.63%
Vehicle maintenance & repairs	41.11%	12.93%	34.63%					34.63%
Work Comp Claims	39.09%	39.07%	39.08%					39.08%
Dispatch - CCE-911				55.03%	✓	90.40%	✓	55.03%
Pension Contribution					90.40%	✓	66.42%	90.40%
Debt Service payments - principal + interest						66.42%	✓	66.42%
TOTAL EXPENDITURES	34.49%	✓ 36.87%	✓ 36.20%	✓ 47.54%	✓ 90.40%	✓ 66.26%	✓ 18.55%	33.68%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			MAY 31, 2020	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,607,000	\$10,351,504	(\$3,744,504)	63.83%
Building and other permits	60,387	175,000	(114,613)	34.51%
Interest	62,524	125,000	(62,476)	50.02%
Miscellaneous revenue	2,675	6,000	(3,325)	44.58%
Rental income	0	0	0	
TOTAL REVENUES	\$6,732,586	\$10,657,504	(\$3,924,918)	63.17%
EXPENDITURES				
Bank service charges	\$22	\$500	(\$478)	4.40%
Building maintenance	19,066	45,079	(26,013)	42.29%
Depreciated assets - capital assets	49,369	302,000	(252,631)	16.35%
Doctors fees & medical exams	574	35,000	(34,426)	1.64%
Dues and subscriptions	3,748	18,830	(15,082)	19.90%
Election expenses		0	0	
Equipment maintenance & expensed	4,106	100,020	(95,914)	4.11%
Equipment maintenance & expensed - IT	36,475	70,855	(34,380)	51.48%
Equipment purchases and replacement	28,117	0	28,117	
Gasoline and oil	11,262	42,350	(31,088)	26.59%
Insurance - employee - medical & dental	486,321	1,618,137	(1,131,816)	30.05%
Insurance - general	14,182	305,200	(291,018)	4.65%
Miscellaneous expenses	2,220	7,375	(5,155)	30.10%
Office supplies and expenses	6,896	25,585	(18,689)	26.95%
Payroll taxes	150,830	367,500	(216,670)	41.04%
Professional fees & services	48,024	122,710	(74,686)	39.14%
Rental Management Fee/repairs		0	0	
Salaries	1,999,158	5,189,400	(3,190,242)	38.52%
Salaries - OT		0	0	
Supplies - cleaning & laundry	4,828	14,000	(9,172)	34.49%
Training and education	11,927	63,960	(52,033)	18.65%
Uniforms	23,940	99,760	(75,820)	24.00%
Utilities	13,552	44,800	(31,248)	30.25%
Vehicle maintenance & repairs	49,541	120,500	(70,959)	41.11%
Work Comp Claims	1,368	3,500	(2,132)	39.09%
TOTAL EXPENDITURES	\$2,965,526	\$8,597,061	(\$5,631,535)	34.49%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,767,060	\$2,060,443	1,706,617	182.83%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)	\$0	
TOTAL OVERHEAD TRANSFERS	(\$750,000)	(\$750,000)	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,017,060	\$1,310,443	\$1,706,617	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			MAY 31, 2020	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,973,252	\$3,091,863	(\$1,118,611)	63.82%
Ambulance fees, net	301,402	655,000	(353,598)	46.02%
Interest	17,401	60,000	(42,599)	29.00%
Miscellaneous revenue	0	500	(500)	0.00%
COVID-19 Stimulus	19,129		19,129	✓
GEMT revenue	279,547	120,000	159,547	✓ 232.96%
TOTAL REVENUES	\$2,590,731	\$3,927,363	(\$1,336,632)	65.97%
EXPENDITURES				
Bank service charges	\$441	\$1,500	(\$1,059)	29.40%
Building maintenance	8,171	19,319	(11,148)	42.30%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	246	15,000	(14,754)	1.64%
Dues and subscriptions	1,591	7,052	(5,461)	22.56%
Election expenses		0	0	
Equipment maintenance & expensed	32,264	98,405	(66,141)	32.79%
Equipment purchases and replacement		0	0	
Gasoline and oil	4,827	18,150	(13,323)	26.60%
Insurance - employee - medical & dental	208,545	693,488	(484,943)	30.07%
Insurance - general	6,078	130,800	(124,722)	4.66%
Miscellaneous expenses	951	4,875	(3,924)	19.51%
Office supplies and expenses	2,955	10,966	(8,010)	26.95%
Payroll taxes	62,539	157,500	(94,961)	39.71%
Professional fees & services	37,805	127,590	(89,785)	29.63%
Professional fees & services - GEMT	102,256	55,000	47,256	✓ 185.92%
Rental Management Fee/repairs		0	0	
Salaries	829,111	2,124,600	(1,295,489)	39.02%
Salaries - OT		0	0	
Supplies - cleaning & laundry	2,046	6,000	(3,954)	34.10%
Training and education	9,686	41,820	(32,134)	23.16%
Uniforms	10,260	40,290	(30,030)	25.47%
Utilities	5,808	19,200	(13,392)	30.25%
Vehicle maintenance & repairs	4,654	36,000	(31,346)	12.93%
Work Comp Claims	586	1,500	(914)	39.07%
TOTAL EXPENDITURES	\$1,330,820	\$3,609,054	(\$2,278,234)	36.87%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,259,911	\$318,309	\$941,602	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,259,911	\$318,309	\$941,602	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			MAY 31, 2020	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$659,182	\$1,032,014	(\$372,832)	63.87%
Interest	2,700	1,000	1,700	270.00%
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$661,882	\$1,033,014	(\$371,132)	64.07%
EXPENDITURES				
Pension Fund	\$1,611,907	\$1,783,014	(\$171,107)	90.40%
TOTAL EXPENDITURES	\$1,611,907	\$1,783,014	(\$171,107)	90.40%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$950,025)	(\$750,000)	(\$200,025)	
TRANSFER FROM GENERAL FUND	\$750,000	\$750,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$200,025)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			MAY 31, 2020	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$328,526	\$513,917	(\$185,391)	63.93%
Interest	2,464	8,000	(5,536)	30.80%
TOTAL REVENUES	\$330,990	\$521,917	(\$190,927)	63.42%
EXPENDITURES				
Dispatching fees	\$197,562	\$359,000	(\$161,438)	55.03%
Telephone	29,014	117,650	(88,636)	24.66%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$226,576	\$476,650	(\$250,074)	47.54%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$104,414	\$45,267	\$59,147	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$104,414	\$45,267	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			MAY 31, 2020	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$1,299,230	\$1,957,630	(\$658,400)	66.37%
Interest	2,717	500	2,217	✓ 543.40%
TOTAL REVENUES	\$1,301,947	\$1,958,130	(\$656,183)	66.49%
EXPENDITURES				
Debt Service	\$750,814	\$1,130,439	(\$379,625)	66.42%
Professional fees	636	2,700	(2,064)	
TOTAL EXPENDITURES	\$751,450	\$1,133,139	(\$381,689)	66.32%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$550,497	\$824,991	(\$274,494)	66.73%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	\$550,497	\$824,991	\$0	66.73%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			MAY 31, 2020	PAGE 14
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	73,678	75,000	(\$1,322)	98.24%
TOTAL REVENUES	\$73,678	\$75,000	(\$1,322)	98.24%
EXPENDITURES				
Depreciated Assets	\$0	\$10,000	(\$10,000)	0.00%
Equipment & Vehicles	138,884	446,486	(307,602)	31.11%
Professional Fees	0		0	
Buildings	1,863,454	10,337,579	(8,474,125)	18.03%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$2,002,338	\$10,794,065	(\$8,791,727)	18.55%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$1,928,660)	(\$10,719,065)	\$8,790,405	17.99%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$10,719,065	(\$10,719,065)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$1,928,660)	(\$10,719,065)	\$0	17.99%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MAY 31, 2020	PAGE 15
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,607,000	\$4,648,382	\$1,958,618	✓ 42.14%
Building and other permits	60,387	120,298	(59,911)	✓ -49.80%
Interest	62,524	87,325	(24,801)	✓ -28.40%
Miscellaneous revenue	2,675	857	1,818	212.14%
Rental Income	0	5,825	(5,825)	-100.00%
TOTAL REVENUES	\$6,732,586	\$4,862,687	\$1,869,899	✓ 38.45%
EXPENDITURES				
Bank service charges	\$22	\$55	(\$33)	-60.00%
Building maintenance	19,066	12,368	6,698	54.16%
Depreciated assets - capital assets	49,369	243,421	(194,052)	✓ -79.72%
Doctors fees & medical exams	574	1,095	(521)	-47.58%
Dues and subscriptions	3,748	2,359	1,389	58.88%
Election expenses	0	3	(3)	-100.00%
Equipment maintenance & expensed	4,106	10,011	(5,905)	-58.99%
Equipment maintenance & expensed - IT	36,475	33,047	3,428	10.37%
Equipment purchases and replacement	28,117	3,831	24,286	✓ 633.93%
Gasoline and oil	11,262	15,859	(4,597)	-28.99%
Insurance - employee - medical & dental	486,321	479,084	7,237	1.51%
Insurance - general	14,182	14,651	(469)	-3.20%
Miscellaneous expenses	2,220	2,496	(276)	-11.06%
Office supplies and expenses	6,896	4,150	2,746	66.17%
Payroll taxes	150,830	145,243	5,587	3.85%
Professional fees & services	48,024	28,565	19,459	✓ 68.12%
Rental Management Fee/repairs	0	658	(658)	✓ -100.00%
Salaries	1,943,551	1,867,929	75,622	✓ 4.05%
Salaries - OT	55,607	58,298	(2,691)	-4.62%
Supplies - cleaning & laundry	4,828	4,960	(132)	-2.66%
Training and education	11,927	20,295	(8,368)	-41.23%
Uniforms	23,940	29,640	(5,700)	-19.23%
Utilities	13,552	14,302	(750)	✓ -5.24%
Vehicle maintenance & repairs	49,541	70,463	(20,922)	✓ -29.69%
Work Comp Claims	1,368	834	534	64.03%
TOTAL EXPENDITURES	\$2,965,526	\$3,063,617	(\$98,091)	✓ -3.20%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,767,060	\$1,799,070	\$1,967,990	✓ 109.39%
General/Ambulance/Dispatch/Pension OH Transfer	(\$750,000)	(\$500,000)	(\$250,000)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,017,060	\$1,299,070	\$1,717,990	132.25%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MAY 31, 2020	PAGE 16
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,973,252	\$1,390,377	\$582,875 ✓	41.92%
Ambulance fees, net	301,402	324,529	(23,127) ✓	-7.13%
Interest	17,401	27,900	(10,499) ✓	-37.63%
Miscellaneous revenue	0	0	0	
COVID-19 Stimulus	19,129	0	19,129 ✓	
GEMT revenue	279,547	121,305	158,242 ✓	130.45%
TOTAL REVENUES	\$2,590,731	\$1,864,111	\$726,620	38.98%
EXPENDITURES				
Bank service charges	\$441	\$285	\$156	54.74%
Building maintenance	8,171	5,301	2,870	54.14%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	246	469	(223)	-47.55%
Dues and subscriptions	1,591	990	601	60.71%
Election expenses	0	1	(1)	-100.00%
Equipment maintenance & expensed	32,264	35,896	(3,632)	-10.12%
Equipment purchases and replacement	0		0	
Gasoline and oil	4,827	6,797	(1,970)	-28.98%
Insurance - employee - medical & dental	208,545	207,525	1,020	0.49%
Insurance - general	6,078	6,279	(201)	-3.20%
Miscellaneous expenses	951	1,032	(81)	-7.85%
Office supplies and expenses	2,955	2,087	868	41.59%
Payroll taxes	62,539	60,162	2,377	3.95%
Professional fees & services	37,805	27,909	9,896	35.46%
Professional fees & services - GEMT	102,256	51,516	50,740 ✓	98.49%
Rental Management Fee/repairs	0		0	
Salaries	805,279	772,858	32,421 ✓	4.19%
Salaries - OT	23,832	24,985	(1,153)	-4.61%
Supplies - cleaning & laundry	2,046	2,126	(80)	-3.76%
Training and education	9,686	17,156	(7,470)	-43.54%
Uniforms	10,260	12,703	(2,443)	-19.23%
Utilities	5,808	6,127	(319)	-5.21%
Vehicle maintenance & repairs	4,654	25,265	(20,611) ✓	-81.58%
Work Comp Claims	586	357	229	64.15%
TOTAL EXPENDITURES	\$1,330,820	\$1,267,826	\$62,994 ✓	4.97%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,259,911	\$596,285	\$663,626	111.29%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,259,911	\$596,285	\$663,626 ✓	111.29%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2020	PAGE 17
CASH RESERVES AS OF	ACTUAL	ACTUAL	2020 - 2019 \$	2020 - 2019 %
MAY 31, 2020	MAY 31, 2020	MAY 31, 2019	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$14,033,561.89	\$8,874,356.07	\$5,159,205.82	58.14%
Simmons Bank - Flexible Spending Account	16,937.98	13,570.13	3,367.85	24.82%
Simmons Bank - Health Reimbursement Account	4,776.28	6,455.51	(1,679.23)	-26.01%
Simmons Bank - Rental Property	0.00	14,048.56	(14,048.56)	-100.00%
Investment account - various	1,142,571.86	1,528,626.41	(386,054.55)	-25.25%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$15,198,033.01	\$10,437,241.68	\$4,760,791.33	45.61%
AMBULANCE FUND:				
Simmons Bank - 3181	\$4,788,093.29	\$2,878,179.44	\$1,909,913.85	66.36%
Meramec Valley Bank - Money Market	7,698.02	7,673.62	24.40	0.32%
Investment account	532,504.09	770,238.99	(237,734.90)	-30.87%
COVID-19 Stimulus	19,129.57	0	19,129.57	
TOTAL AMBULANCE FUND CASH BALANCES	\$5,347,424.97	\$3,656,092.05	\$1,691,332.92	46.26%
TOTAL OPERATING FUND CASH BALANCES	\$20,545,457.98	\$14,093,333.73	\$6,452,124.25	45.78%
LESS: Estimated Remaining 2020 Budget Expenses, net	(\$7,909,769)	(\$6,554,460)	(\$1,355,309.00)	20.68%
ESTIMATED CASH RESERVE	\$12,635,689	\$7,538,874	\$5,096,815.25	67.61%
# of Months - Estimated Reserve	12.42	8.31	4.11	49.49%
Estimated Reserve - %	103.52%	69.25%	34.27%	

2020

Average Rate

0.769% 0.774% 0.307% 0.115% 0.122% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Marquette Valley Bank	2956	Marketplace	0.350%	0.350%	0.290%	0.200%	0.270%							
Fenton FPD	Ambulance	Simmons Bank	3181	Ambulance	1.590%	1.590%	1.240%	0.250%	0.250%							
Fenton FPD	General	Simmons Bank	3207	General	1.590%	1.590%	1.230%	0.250%	0.250%							
Fenton FPD	Pension	Simmons Bank	2944	Pension	1.590%	1.590%	1.340%	0.250%	0.250%							
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	1.590%	1.590%	1.230%	0.250%	0.250%							
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	1.590%	1.590%	0.110%	0.100%	0.100%							
Fenton FPD	General	Simmons Bank	2969	Flexible Spending	1.590%	1.590%	1.120%	0.250%	0.250%							
Fenton FPD	Capital Projects	Simmons Bank	798	Capital Projects 2019	1.590%	1.590%	1.230%	0.250%	0.250%							
Fenton FPD	Debt Service	Simmons Bank	806	Debt Service	0.720%	0.720%	0.530%	0.250%	0.500%							
Fenton FPD	Ambulance	Simmons Bank	942	COVID-19	N/A	N/A	N/A	N/A	0.010%							

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

Alliance
Commerce Simmons Credit Academy Meramec
Bank Bank Union Bank Valley Bank
BauerFinancial.com
Period Ending:

12/31/2019	*****	*****	*****	*****	*****
9/30/2019	*****	*****	*****	*****	*****
6/30/2019	*****	*****	*****	*****	*****
3/31/2019	*****	*****	*****	*****	*****
12/31/2018	*****	*****	*****	*****	*****
9/30/2018	*****	n/a	*****	*****	*****
6/30/2018	*****	n/a	*****	*****	*****
3/31/2018	*****	n/a	*****	*****	*****

BankRate.com
Period Ending:

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

DepositAccounts.com
Period Ending:

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

Ratings Key:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

*

Lowest Rated

**

Adequate
Problematic
Troubled



Data as of Q4 2019
Learn why bank health matters

Health Grade Components

 **Texas Ratio**
 **Texas Ratio Trend**
 **Deposit Growth**
 **Capitalization**

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

OVERALL

FDIC Certificate #	24998
Year Established	1984
Employees	4650
Primary Regulator	FED

PROFIT MARGIN

Return on Assets - YTD	1.63%
Return on Equity - YTD	15.24%
Annual Interest Income	\$920.1MM

ASSETS AND LIABILITIES

Assets	Q4 2019	\$25.96B
	vs Q4 2018	\$25.38B
Loans	Q4 2019	\$14.59B
	vs Q4 2018	\$14.00B
Deposits	Q4 2019	\$20.84B
	vs Q4 2018	\$20.55B
Equity Capital	Q4 2019	\$2.69B
	vs Q4 2018	\$2.59B
Loan Loss Allowance	Q4 2019	\$160.7MM
	vs Q4 2018	\$159.9MM
Unbacked Noncurrent Loans	Q4 2019	\$28.3MM
	vs Q4 2018	\$37.6MM
Real Estate Owned	Q4 2019	\$3.9MM
	vs Q4 2018	\$5.4MM

Health

A+

Data as of Q4 2019

Learn why bank health matters

Health-Grade Components



Texas Ratio



Texas Ratio Trend



Deposit Growth



Capitalization

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

OVERALL

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

ASSETS AND LIABILITIES

Assets	Q4 2019	\$17.66B
	vs Q4 2018	\$16.92B
Loans	Q4 2019	\$12.68B
	vs Q4 2018	\$11.69B
Deposits	Q4 2019	\$13.13B
	vs Q4 2018	\$12.62B
Equity Capital	Q4 2019	\$2.82B
	vs Q4 2018	\$2.36B
Loan Loss Allowance	Q4 2019	\$67.4MM
	vs Q4 2018	\$55.7MM
Unbacked Noncurrent Loans	Q4 2019	\$74.6MM
	vs Q4 2018	\$62.8MM
Real Estate Owned	Q4 2019	\$18.9MM
	vs Q4 2018	\$25.6MM

PROFIT MARGIN

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


Data as of Q4 2019

Learn why bank health matters

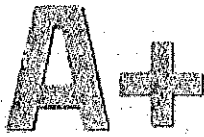
Health Grade Components

 **Texas Ratio**
 **Texas Ratio Trend**
 **Deposit Growth**
 **Capitalization**

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

OVERALL		ASSETS AND LIABILITIES	
NCUA #	63789	Assets	Q4 2019 \$312.0MM vs Q4 2018 \$291.9MM
Year Chartered	1948	Loans	Q4 2019 \$264.5MM vs Q4 2018 \$243.9MM
Employees	67	Deposits	Q4 2019 \$234.0MM vs Q4 2018 \$211.5MM
Primary Regulator		Equity Capital	Q4 2019 \$29.8MM vs Q4 2018 \$27.4MM
Profit Margin		Loan Loss Allowance	Q4 2019 \$1.8MM vs Q4 2018 \$1.6MM
Return on Assets - YTD	0.81%	Unbacked Noncurrent Loans	Q4 2019 \$2.2MM vs Q4 2018 \$2.5MM
Return on Equity - YTD	8.32%	Real Estate Owned	Q4 2019 \$0 vs Q4 2018 \$1.1MM
Annual Interest Income	\$12.2MM		

Health



Data as of Q4 2019

Learn why bank health matters

Health Grade Components

Texas Ratio
 Texas Ratio Trend
 Deposit Growth
 Capitalization

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

OVERALL

FDIC Certificate # 19600
 Year Established 1966
 Employees 659
 Primary Regulator OCC

PROFIT MARGIN

Return on Assets - YTD 0.96%
 Return on Equity - YTD 6.72%
 Annual Interest Income \$76.0MM

ASSETS AND LIABILITIES

Assets	Q4 2019	\$2.10B
	vs Q4 2018	\$1.46B
Loans	Q4 2019	\$1.56B
	vs Q4 2018	\$1.08B
Deposits	Q4 2019	\$1.75B
	vs Q4 2018	\$1.15B
Equity Capital	Q4 2019	\$267.7MM
	vs Q4 2018	\$222.4MM
Loan Loss Allowance	Q4 2019	\$18.8MM
	vs Q4 2018	\$14.4MM
Unbacked Noncurrent Loans	Q4 2019	\$10.2MM
	vs Q4 2018	\$4.7MM
Real Estate Owned	Q4 2019	\$71.00K
	vs Q4 2018	\$94.00K



Data as of Q4 2019

Learn why bank health matters

Health Grade Components



Texas Ratio



Texas Ratio Trend



Deposit Growth



Capitalization



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

OVERALL

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

Profit Margin

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

ASSETS AND LIABILITIES

Assets	Q4 2019	\$123.5MM
	vs Q4 2018	\$117.7MM
Loans	Q4 2019	\$101.7MM
	vs Q4 2018	\$95.4MM
Deposits	Q4 2019	\$100.4MM
	vs Q4 2018	\$91.3MM
Equity Capital	Q4 2019	\$10.4MM
	vs Q4 2018	\$9.7MM
Loan Loss Allowance	Q4 2019	\$963,00K
	vs Q4 2018	\$946,00K
Unbacked Noncurrent Loans	Q4 2019	\$0
	vs Q4 2018	\$0
Real Estate Owned	Q4 2019	\$516,00K
	vs Q4 2018	\$59,00K

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

EMERGENCY CALLS

2020 Calls			
Fire	EMS	Other	TOTAL
68	317	10	395
61	308	10	379
51	282	11	344
51	267	11	329
54	254	5	313
			-
			-
			-
			-
			-
			-
285	1,428	47	1,760
57.00	285.60	9.40	342.60

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

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↑ 0	↓ -27	↑ 2	↓ -25
↑ 1	↓ -38	↓ -5	↓ -42
↓ -17	↓ -75	↑ 6	↓ -86
↓ -22	↓ -68	↑ 4	↓ -86
↓ -33	↓ -106	↓ -1	↓ -140
↓ -71	↓ -314	↑ 6	↓ -379
↓ -15	↓ -53	↑ 0	↓ -67

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 0%	↓ -8%	↑ 25%	↓ -6%
↑ 2%	↓ -11%	↓ -33%	↓ -10%
↓ -25%	↓ -21%	↑ 120%	↓ -20%
↓ -30%	↓ -20%	↑ 57%	↓ -21%
↓ -38%	↓ -29%	↓ -17%	↓ -31%
↓ -8%	↓ -8%	↑ 5%	↓ -8%
↓ -20%	↓ -16%	↑ 2%	↓ -16%

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

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 14,033,561.89	
Simmons Bank-Flexible Spendin	16,937.98	
Simmons Bank-Health Reimburse	4,776.28	
Petty Cash	185.00	
Investment Account	1,142,571.86	
Taxes Receivable - Current	6,568,385.00	
Due From Ambulance	58,886.50	
Due from Capital Projects	649,166.41	
Interest Receivable	8,907.15	
Prepaid Expenses	252,207.01	
Total Current Assets		22,735,585.08
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>22,735,585.08</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 15,250.44	
Accrued Salaries Payable	75,428.47	
Due to Debt Service Fund	649,166.41	
FSA Liability	1,745.32	
IRS Payroll Taxes W/H	7,775.22	
Total Current Liabilities		749,365.86
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	1,980,208.00	
Total Deferred Inflows of Resources		1,980,208.00
Total Liabilities		2,729,573.86
Fund Balance		
Fund Bal-Equip and Veh Replace	2,000,000.00	
Fund Balance-Emergency Prepare	3,000,000.00	
FB Assigned - Future Pension O	3,000,000.00	
Nonspendable- Prepaid Expenses	252,207.01	
FB - Assigned - Future Operat	3,000,000.00	
Fund Balance - Unassigned	5,736,744.33	
Excess Revenue over (under) Ex	3,017,059.88	
Total Fund Balance		20,006,011.22
Total Liab., Def. Inflows & Fund Balance	\$	<u>22,735,585.08</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,789,426.18	99.33	\$ 6,607,000.01	98.13
Interest Income	2,967.65	0.16	62,524.29	0.93
Miscellaneous Revenue	75.00	0.00	425.00	0.01
Permit Revenue	8,970.00	0.50	60,386.86	0.90
Sale of Fixed Assets	0.00	0.00	2,250.00	0.03
Total Revenues	1,801,438.83	100.00	6,732,586.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,801,438.83	100.00	6,732,586.16	100.00
Expenditures				
Salaries	352,734.96	19.58	1,943,551.06	28.87
Salaries OT	8,623.91	0.48	55,607.26	0.83
Depreciated Assets	37,420.37	2.08	49,369.36	0.73
Payroll Taxes	27,037.45	1.50	150,830.46	2.24
Office Supplies	736.46	0.04	6,895.72	0.10
IT Expenses	575.50	0.03	36,475.42	0.54
Gas & Oil-Fuel	1,405.50	0.08	11,262.45	0.17
Bank Charges	0.00	0.00	22.00	0.00
Equipment Purchases	2,116.88	0.12	28,116.50	0.42
Dues & Subscriptions	0.00	0.00	3,747.80	0.06
Insurance - General	3,096.40	0.17	14,181.82	0.21
Insurance - Employee	96,382.05	5.35	486,321.26	7.22
Professional Fees	17,750.81	0.99	48,024.37	0.71
Building Maintenance	2,206.75	0.12	19,065.79	0.28
Equipment Maintenance	112.10	0.01	4,105.95	0.06
Vehicle Maintenance	2,652.85	0.15	49,540.56	0.74
Workers Comp Claims	0.00	0.00	1,367.64	0.02
Doctors Fees	206.50	0.01	574.00	0.01
Misc. Expenses	172.15	0.01	2,220.15	0.03
Training & Education	69.99	0.00	11,927.15	0.18
Uniforms	928.99	0.05	23,939.50	0.36
Supplies-Cleaning & Maint.	264.81	0.01	4,828.05	0.07
Utilities	1,493.03	0.08	13,552.01	0.20
Overhead Transfer	0.00	0.00	750,000.00	11.14
Total Expenditures	555,987.46	30.86	3,715,526.28	55.19
Excess Revenue over (under) Expenditur	\$ 1,245,451.37	69.14	\$ 3,017,059.88	44.81

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 1,789,426.18	99.33	\$ 6,607,000.01	98.13
Interest Income	0.00	0.00	24.60	0.00
Investment Interest	0.00	0.00	6,369.28	0.09
SB Health Reimburse Interest	0.46	0.00	3.48	0.00
SB-Flexible Spending Interest	3.22	0.00	31.19	0.00
SB-General Interest	2,963.97	0.16	56,095.74	0.83
Misc Income	0.00	0.00	200.00	0.00
Fire Reports	75.00	0.00	225.00	0.00
Permit Revenue	0.00	0.00	51,416.86	0.76
Building Permits	8,520.00	0.47	8,520.00	0.13
Re-Occupancy Fees	450.00	0.02	450.00	0.01
Sale of Fixed Assets	0.00	0.00	2,250.00	0.03
Total Revenues	1,801,438.83	100.00	6,732,586.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,801,438.83	100.00	6,732,586.16	100.00
Expenditures				
Salaries-Firefighters	286,879.01	15.92	1,574,989.73	23.39
Salaries-Fire Chief	7,154.63	0.40	39,350.47	0.58
Salaries-Deputy Chiefs	38,218.45	2.12	208,737.68	3.10
Salaries-Admin Assistants	6,250.44	0.35	34,277.32	0.51
Salaries-Office Manager	3,932.63	0.22	21,629.46	0.32
Salaries-Fire Marshall	10,299.80	0.57	61,703.90	0.92
Salaries-Inspectors	0.00	0.00	2,862.50	0.04
Payroll Overtime-FF	6,693.30	0.37	47,243.04	0.70
Payroll Overtime-Deputy Chiefs	1,930.61	0.11	8,364.22	0.12
Banner Fire Equipment	0.00	0.00	5,449.00	0.08
Donatini Inc.	0.00	0.00	6,499.99	0.10
Holmatro	37,420.37	2.08	37,420.37	0.56
FICA/ Medicare	27,037.45	1.50	150,830.46	2.24
Marco	0.00	0.00	268.80	0.00
Office Source	0.00	0.00	957.60	0.01
Commerce Bank-VISA	82.59	0.00	888.41	0.01
Safeguard	329.76	0.02	329.76	0.00
ADP Screening Services	175.44	0.01	703.33	0.01
Rejis Commission	0.00	0.00	81.20	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	11.97	0.00	25.57	0.00
Summer One	136.70	0.01	833.84	0.01
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.03
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Image Trend	0.00	0.00	23,785.08	0.35
First Watch	575.50	0.03	2,877.50	0.04
Miken Technologies	0.00	0.00	1,440.00	0.02
Target Solutions	0.00	0.00	8,067.84	0.12
BRDA Electric	0.00	0.00	305.00	0.00
Sieveling	1,307.71	0.07	11,134.79	0.17
Commerce Bank-VISA	97.79	0.01	127.66	0.00
Simmons Bank Fees	0.00	0.00	22.00	0.00

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

	Current Month		Year to Date	
Sentinel Emergency Solutions	0.00	0.00	3,023.14	0.04
Commerce Bank-VISA	0.00	0.00	713.15	0.01
Knox	0.00	0.00	9,513.00	0.14
Simulaids	0.00	0.00	840.33	0.01
Mirion Technologies	0.00	0.00	1,875.00	0.03
EA Medical	0.00	0.00	10,035.00	0.15
Rock-N-Rescue	2,116.88	0.12	2,116.88	0.03
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.01
Commerce Bank-VISA	0.00	0.00	153.30	0.00
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.03
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.01
McNeil & Company	27.56	0.00	(647.96)	(0.01)
Lakenan	105.00	0.01	262.50	0.00
Standard Insurance	2,963.84	0.16	14,746.05	0.22
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Delta Dental	6,382.10	0.35	31,517.49	0.47
United Healthcare	104,691.18	5.81	514,629.36	7.64
Eyemed	381.46	0.02	1,839.66	0.03
Quality Benefits	1,946.78	0.11	11,954.11	0.18
J W Terrill	0.00	0.00	3,773.59	0.06
PAS	0.00	0.00	2,797.12	0.04
Insurance Reimbursements	(17,019.47)	(0.94)	(84,228.91)	(1.25)
Gold's Gym	0.00	0.00	808.20	0.01
Marsh & McLennan	0.00	0.00	3,230.64	0.05
Rognan & Associates	1,400.00	0.08	7,000.00	0.10
Spector, Wolfe, McLaughlin	2,240.70	0.12	10,295.46	0.15
Darla Sansoucie	0.00	0.00	448.00	0.01
Paylocity	617.50	0.03	2,788.30	0.04
Lockton	0.00	0.00	3,500.00	0.05
Aon Consulting	7,262.61	0.40	7,262.61	0.11
Fick, Eggemeyer & Williamson	6,230.00	0.35	6,230.00	0.09
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.16
Professional Fees Reimbursemen	0.00	0.00	(76.30)	0.00
Blue Chip Exterminating	31.50	0.00	721.35	0.01
Buildingstars	160.30	0.01	801.50	0.01
B&B Distributors	0.00	0.00	465.12	0.01
Commerce Bank-VISA	0.00	0.00	155.82	0.00
Scott Lee Heating	0.00	0.00	260.75	0.00
STL Automatic Door	1,204.35	0.07	5,033.00	0.07
STL Automatic Sprinkler	194.60	0.01	194.60	0.00
Merlo Plumbing	0.00	0.00	127.40	0.00
Sam's Club	0.00	0.00	699.99	0.01
Midwest Alarms	0.00	0.00	2,038.75	0.03
Daniel's Lawn Care	616.00	0.03	2,271.50	0.03
Slyman Bros	0.00	0.00	412.99	0.01
Go Green Solar Lighting	0.00	0.00	5,932.02	0.09
Building Maint Reimbursements	0.00	0.00	(49.00)	0.00
Sentinel Emergency Solutions	87.33	0.00	2,169.11	0.03
Grainger	0.00	0.00	109.72	0.00
K&K Supply	11.19	0.00	11.19	0.00
Commerce Bank-VISA	0.00	0.00	384.73	0.01
Banner Fire Equipment	0.00	0.00	86.80	0.00
Crest Industries	13.58	0.00	24.77	0.00
Lowe's	0.00	0.00	51.00	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00

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

	Current Month		Year to Date	
Rock-N-Rescue	0.00	0.00	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	0.00	0.00	947.59	0.01
Sentinel Emergency Solutions	1,288.29	0.07	13,779.80	0.20
CIT Trucks	849.36	0.05	17,546.06	0.26
Commerce Bank-VISA	156.40	0.01	973.90	0.01
Don's Automotive	52.60	0.00	207.26	0.00
Purcell Tire Company	0.00	0.00	1,953.06	0.03
American Test Center	0.00	0.00	575.00	0.01
MO River Auto Parts	306.20	0.02	422.49	0.01
Leo M Ellebracht	0.00	0.00	13,732.10	0.20
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	25.89	0.00
SSM Health	0.00	0.00	930.51	0.01
Mercy Corp Health	0.00	0.00	437.13	0.01
SSM Health	206.50	0.01	504.00	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Commerce Bank-VISA	172.15	0.01	1,977.79	0.03
Petty Cash	0.00	0.00	37.14	0.00
Sam's	0.00	0.00	205.22	0.00
Commerce Bank-VISA	69.99	0.00	7,973.98	0.12
Sikich	0.00	0.00	590.38	0.01
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	0.00	0.00	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
FDIC	0.00	0.00	4,234.00	0.06
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempp	0.00	0.00	77.16	0.00
Training Reimbursements	0.00	0.00	(1,201.47)	(0.02)
Leon Uniform Company	311.32	0.02	936.67	0.01
Sentinel Emergency Solutions	204.67	0.01	1,411.72	0.02
Leo Ellebrecht	217.00	0.01	2,098.60	0.03
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	0.00	0.00	312.47	0.00
Uniforms - Payroll	0.00	0.00	18,196.88	0.27
K&K Supply	0.00	0.00	1,059.58	0.02
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	0.00	(383.95)	(0.01)
Employee Uniform Reimbursement	196.00	0.01	196.00	0.00
Grainger	99.89	0.01	292.10	0.00
Lowes	0.00	0.00	411.38	0.01
Sam's Club	135.93	0.01	2,105.60	0.03
Commerce Bank-VISA	28.99	0.00	409.74	0.01
Batteries Plus Bulbs	0.00	0.00	207.23	0.00
Cratex Packaging	0.00	0.00	1,055.43	0.02
Wal-Mart	0.00	0.00	142.48	0.00
K&K Supply	0.00	0.00	204.09	0.00
Missouri-American Water	106.98	0.01	1,100.47	0.02
Laclede Gas Company	488.06	0.03	4,166.31	0.06
AmerenUE	639.74	0.04	5,872.17	0.09
MSD	0.00	0.00	1,141.44	0.02
Aspen Waste Systems	258.25	0.01	1,271.62	0.02
Overhead Transfer	0.00	0.00	750,000.00	11.14
Total Expenditures	555,987.46	30.86	3,715,526.28	55.19
Excess Revenue over (under) Expenditur	\$ 1,245,451.37	69.14	\$ 3,017,059.88	44.81

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,789,426.18	\$ 45,874.44	\$ 6,607,000.01	\$ 4,648,381.53
Interest Income	2,967.65	18,912.32	62,524.29	87,325.15
Miscellaneous Revenue	75.00	50.00	425.00	857.40
Permit Revenue	8,970.00	10,275.00	60,386.86	120,298.00
Rental Income	0.00	0.00	0.00	5,825.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	1,801,438.83	75,111.76	6,732,586.16	4,862,687.08
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,801,438.83	75,111.76	6,732,586.16	4,862,687.08
Expenditures				
Salaries	352,734.96	503,565.59	1,943,551.06	1,867,929.36
Salaries OT	8,623.91	17,164.04	55,607.26	58,298.01
Election Expenses	0.00	(11.16)	0.00	2.84
Depreciated Assets	37,420.37	(72.00)	49,369.36	0.00
Payroll Taxes	27,037.45	38,923.07	150,830.46	145,242.78
Office Supplies	736.46	424.55	6,895.72	4,150.05
IT Expenses	575.50	20,566.97	36,475.42	33,047.32
Gas & Oil-Fuel	1,405.50	2,818.63	11,262.45	15,858.69
Bank Charges	0.00	0.00	22.00	55.26
Equipment Purchases	2,116.88	0.00	28,116.50	3,830.58
Dues & Subscriptions	0.00	52.50	3,747.80	2,359.30
Insurance - General	3,096.40	2,961.24	14,181.82	14,651.20
Insurance - Employee	96,382.05	93,220.19	486,321.26	479,084.35
Professional Fees	17,750.81	8,719.85	48,024.37	28,564.95
Building Maintenance	2,206.75	2,086.41	19,065.79	12,367.91
Equipment Maintenance	112.10	672.90	4,105.95	10,010.59
Vehicle Maintenance	2,652.85	24,508.62	49,540.56	70,462.66
Workers Comp Claims	0.00	481.33	1,367.64	833.52
Rental Management Fee	0.00	0.00	0.00	657.75
Mortgage Payments	0.00	0.00	0.00	243,421.47
Doctors Fees	206.50	248.31	574.00	1,095.31
Misc. Expenses	172.15	198.20	2,220.15	2,495.56
Training & Education	69.99	4,390.87	11,927.15	20,295.17
Uniforms	928.99	2,690.94	23,939.50	29,639.53
Supplies-Cleaning & Maint.	264.81	1,425.16	4,828.05	4,960.23
Utilities	1,493.03	2,053.27	13,552.01	14,302.21
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Expenditures	555,987.46	727,089.48	3,715,526.28	3,563,616.60
Excess Revenue over (under) Expenditur	\$ 1,245,451.37	\$ (651,977.72)	\$ 3,017,059.88	\$ 1,299,070.48

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 1,789,426.18	\$ 45,874.44	\$ 6,607,000.01	\$ 4,648,381.53
Interest Income	0.00	0.00	24.60	0.00
Investment Interest	0.00	0.00	6,369.28	1,556.62
Property Rental Interest	0.00	29.13	0.00	126.24
SB Health Reimburse Interest	0.46	0.66	3.48	1.99
SB-Flexible Spending Interest	3.22	21.95	31.19	75.10
SB-General Interest	2,963.97	18,860.58	56,095.74	85,565.20
Misc Income	0.00	50.00	200.00	857.40
Fire Reports	75.00	0.00	225.00	0.00
Permit Revenue	0.00	0.00	51,416.86	93,925.00
Building Permits	8,520.00	9,825.00	8,520.00	25,223.00
Re-Occupancy Fees	450.00	450.00	450.00	1,150.00
Upper End Property	0.00	0.00	0.00	5,825.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	1,801,438.83	75,111.76	6,732,586.16	4,862,687.08
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,801,438.83	75,111.76	6,732,586.16	4,862,687.08
Expenditures				
Salaries-Firefighters	286,879.01	423,619.98	1,574,989.73	1,539,679.15
Salaries-Fire Chief	7,154.63	10,419.23	39,350.47	38,203.88
Salaries-Deputy Chiefs	38,218.45	37,433.78	208,737.68	174,636.28
Salaries-Admin Assistants	6,250.44	8,079.40	34,277.32	29,891.40
Salaries-Office Manager	3,932.63	5,726.70	21,629.46	20,924.40
Salaries-Fire Marshall	10,299.80	15,224.00	61,703.90	55,150.50
Salaries-Inspectors	0.00	3,062.50	2,862.50	9,443.75
Payroll Overtime-FF	6,693.30	17,164.04	47,243.04	58,298.01
Payroll Overtime-Deputy Chiefs	1,930.61	0.00	8,364.22	0.00
St. Louis Cty Board of Electio	0.00	(11.16)	0.00	2.84
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Public Safety Outfitters	0.00	(72.00)	0.00	0.00
Donatini Inc.	0.00	0.00	6,499.99	0.00
Holmatro	37,420.37	0.00	37,420.37	0.00
FICA/ Medicare	27,037.45	38,923.07	150,830.46	145,242.78
Marco	0.00	36.40	268.80	182.00
Office Source	0.00	241.71	957.60	717.15
Commerce Bank-VISA	82.59	29.04	888.41	1,552.56
MO Lawyers Media	0.00	0.00	0.00	14.62
Safeguard	329.76	0.00	329.76	0.00
ADP Screening Services	175.44	0.00	703.33	629.22
Rejis Commission	0.00	7.00	81.20	14.00
Copy Source	0.00	0.00	0.00	50.05
Wal-Mart	0.00	0.00	19.54	27.92
UPS	11.97	0.00	25.57	24.42
Summer One	136.70	110.40	833.84	866.26
The Emblem Authority	0.00	0.00	165.90	103.95
Quantum Technologies	0.00	0.00	0.00	78.47
Speed-E-Way Printing	0.00	0.00	0.00	105.61
Martiz Convention	0.00	0.00	2,348.77	0.00
Jody Franey	0.00	0.00	140.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Office Supplies - Undefined	0.00	0.00	0.00	(216.18)
Image Trend	0.00	1,255.47	23,785.08	7,273.82
First Watch	575.50	575.50	2,877.50	2,877.50
Miken Technologies	0.00	0.00	1,440.00	0.00
Sikich	0.00	1,215.00	0.00	1,215.00
Commerce Bank-VISA	0.00	610.00	0.00	610.00
ESO Solutions	0.00	0.00	0.00	4,160.00
Gerstner Electric	0.00	16,911.00	0.00	16,911.00
Target Solutions	0.00	0.00	8,067.84	0.00
BRDA Electric	0.00	0.00	305.00	0.00
Sieveling	1,307.71	2,642.69	11,134.79	15,633.64
Commerce Bank-VISA	97.79	51.00	127.66	100.11
Fabick	0.00	124.94	0.00	124.94
Reliance Bank Fees	0.00	0.00	0.00	55.26
Simmons Bank Fees	0.00	0.00	22.00	0.00
Sentinel Emergency Solutions	0.00	0.00	3,023.14	1,767.30
Commerce Bank-VISA	0.00	0.00	713.15	0.00
Project Lifesaver	0.00	0.00	0.00	2,063.28
Knox	0.00	0.00	9,513.00	0.00
Simulaids	0.00	0.00	840.33	0.00
Mirion Technologies	0.00	0.00	1,875.00	0.00
EA Medical	0.00	0.00	10,035.00	0.00
Rock-N-Rescue	2,116.88	0.00	2,116.88	0.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	889.00	875.00
Commerce Bank-VISA	0.00	52.50	153.30	184.80
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	35.00	24.50
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	50.00
Across the Street Productions	0.00	0.00	1,750.00	770.00
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	27.56	0.00	(647.96)	276.68
Lakenan	105.00	105.00	262.50	210.00
Standard Insurance	2,963.84	2,803.74	14,746.05	14,112.02
The Cincinnati Ins Co	0.00	52.50	0.00	52.50
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Delta Dental	6,382.10	5,831.55	31,517.49	29,230.03
United Healthcare	104,691.18	102,864.92	514,629.36	522,028.49
Eyemed	381.46	372.26	1,839.66	1,841.92
Quality Benefits	1,946.78	4,266.95	11,954.11	12,547.13
J W Terrill	0.00	258.44	3,773.59	1,281.28
PAS	0.00	0.00	2,797.12	2,797.12
Insurance Reimbursements	(17,019.47)	(21,241.60)	(84,228.91)	(92,845.78)
Gold's Gym	0.00	867.67	808.20	2,204.16
Marsh & McLennan	0.00	0.00	3,230.64	0.00
Rognan & Associates	1,400.00	1,225.00	7,000.00	6,125.00
Spector, Wolfe, McLaughlin	2,240.70	2,912.70	10,295.46	11,212.59
Darla Sansoucie	0.00	644.00	448.00	1,260.00
Paylocity	617.50	567.65	2,788.30	2,580.05
Lockton	0.00	0.00	3,500.00	3,500.00
Aon Consulting	7,262.61	3,370.50	7,262.61	3,887.31
Fick, Eggemeyer & Williamson	6,230.00	0.00	6,230.00	0.00
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.00
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Blue Chip Exterminating	31.50	182.70	721.35	464.80
Buildingstars	160.30	160.30	801.50	1,081.50
B&B Distributors	0.00	0.00	465.12	177.80
Commerce Bank-VISA	0.00	0.00	155.82	837.38
BRDA Electric	0.00	147.00	0.00	1,424.50
Lawn Systems	0.00	0.00	0.00	351.75
Scott Lee Heating	0.00	0.00	260.75	0.00
STL Automatic Door	1,204.35	66.50	5,033.00	5,224.31
STL Automatic Sprinkler	194.60	383.60	194.60	383.60
Pfizinger Graphics	0.00	0.00	0.00	563.50
Merlo Plumbing	0.00	0.00	127.40	244.24
Sam's Club	0.00	0.00	699.99	239.61
Lowe's	0.00	183.81	0.00	183.81
Midwest Alarms	0.00	0.00	2,038.75	197.75
Lowes	0.00	0.00	0.00	30.86
Bopp Landscaping	0.00	420.00	0.00	420.00
Daniel's Lawn Care	616.00	542.50	2,271.50	542.50
Slyman Bros	0.00	0.00	412.99	0.00
Go Green Solar Lighting	0.00	0.00	5,932.02	0.00
Building Maint Reimbursements	0.00	0.00	(49.00)	0.00
Sentinel Emergency Solutions	87.33	475.20	2,169.11	5,024.84
Dobbs Tire	0.00	0.00	0.00	20.92
Grainger	0.00	0.00	109.72	0.00
K&K Supply	11.19	20.14	11.19	182.51
Commerce Bank-VISA	0.00	0.00	384.73	1,190.24
Banner Fire Equipment	0.00	0.00	86.80	685.11
Crest Industries	13.58	46.02	24.77	56.73
Lowes	0.00	21.98	51.00	343.73
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Commerce-VISA	0.00	109.56	0.00	109.56
Lion	0.00	0.00	0.00	1,741.60
Arco Lawn Equipment	0.00	0.00	0.00	5.32
Sam's Club	0.00	0.00	0.00	90.03
Pfizinger Graphics	0.00	0.00	0.00	140.00
Rock-N-Rescue	0.00	0.00	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	0.00	0.00	947.59	0.00
Sentinel Emergency Solutions	1,288.29	23,609.47	13,779.80	34,940.00
Affton Radiator	0.00	562.38	0.00	562.38
CIT Trucks	849.36	160.17	17,546.06	9,850.78
Kelly's Auto Repair	0.00	0.00	0.00	223.53
Commerce Bank-VISA	156.40	0.00	973.90	0.00
Public Safety Outfitters	0.00	72.00	0.00	8,615.86
Don's Automotive	52.60	0.00	207.26	768.64
Metro Electric Supply	0.00	104.60	0.00	104.60
Purcell Tire Company	0.00	0.00	1,953.06	538.88
American Test Center	0.00	0.00	575.00	2,942.95
Pfizinger Graphics	0.00	0.00	0.00	619.50
Clark Power Services	0.00	0.00	0.00	6,155.54
Pro Fusion Fab	0.00	0.00	0.00	5,140.00
MO River Auto Parts	306.20	0.00	422.49	0.00
Leo M Ellebracht	0.00	0.00	13,732.10	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	25.89	0.00
SSM Health	0.00	0.00	930.51	0.00
Mercy Corp Health	0.00	481.33	437.13	794.05
Commerce Bank-VISA	0.00	0.00	0.00	39.47

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Rental Management Fee	0.00	0.00	0.00	657.75
Reliance Bank-Mortgage Interes	0.00	0.00	0.00	421.47
Reliance Bank-Mort. Principle	0.00	0.00	0.00	243,000.00
Mercy Corporate Health	0.00	216.81	0.00	216.81
SSM Health	206.50	31.50	504.00	738.50
Athletico LTD	0.00	0.00	70.00	140.00
Commerce Bank-VISA	172.15	126.84	1,977.79	1,163.07
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	40.59
Sam's	0.00	0.00	205.22	262.05
Pfizinger Graphics	0.00	40.00	0.00	40.00
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	31.36	0.00	284.09
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	0.00	0.00	98.06
Leon Uniform	0.00	0.00	0.00	137.88
Jefferson Cty Fire Investigato	0.00	0.00	0.00	375.00
Commerce Bank-VISA	69.99	4,243.41	7,973.98	7,703.86
Sikich	0.00	0.00	590.38	677.99
Joel Cooper	0.00	0.00	0.00	84.00
Sunset Printing	0.00	0.00	0.00	1,117.13
WFM Special Tees	0.00	0.00	0.00	142.80
Gina Anderson	0.00	55.37	90.67	339.75
Wal-Mart	0.00	0.00	36.93	0.00
Mike Martin	0.00	37.88	0.00	37.88
John Medlock	0.00	0.00	25.50	134.70
John Zelch	0.00	0.00	0.00	52.85
Lowes	0.00	0.00	0.00	140.22
Pennwell/ FDIC	0.00	0.00	0.00	5,845.75
Nate Miller	0.00	0.00	0.00	57.29
Ben Schwable	0.00	0.00	0.00	55.44
Rob Miller	0.00	0.00	0.00	251.80
Stephanie Spaniol	0.00	0.00	0.00	70.00
West County EMS & Fire	0.00	0.00	0.00	980.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	125.00
PAS	0.00	0.00	0.00	175.00
Trident Rescue	0.00	0.00	0.00	525.00
Brandon Meyer	0.00	0.00	0.00	112.00
Monarch FPD	0.00	0.00	0.00	262.50
SCESA	0.00	0.00	0.00	35.00
Anthony Schrempf	0.00	0.00	0.00	112.00
Tom Mueller	0.00	0.00	0.00	828.00
Caleb Herrell	0.00	54.21	0.00	54.21
FDIC	0.00	0.00	4,234.00	0.00
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	0.00	0.00	(1,201.47)	0.00
Leon Uniform Company	311.32	0.00	936.67	237.97
Sentinel Emergency Solutions	204.67	0.00	1,411.72	675.01
Leo Ellebrecht	217.00	0.00	2,098.60	5,998.53
Weber Fire & Safety	0.00	0.00	39.90	0.00
Firemaster	0.00	304.01	0.00	1,616.02
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	0.00	0.00	312.47	1,246.59
Uniforms - Payroll	0.00	0.00	18,196.88	16,628.34
MacQueen Emergency Group	0.00	0.00	0.00	284.54
The Emblem Authority	0.00	0.00	0.00	145.60
AHS Rescue	0.00	2,397.43	0.00	2,397.43

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
K&K Supply	0.00	0.00	1,059.58	0.00
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	(10.50)	(383.95)	(31.50)
Employee Uniform Reimbursement	196.00	0.00	196.00	(63.00)
Grainger	99.89	341.73	292.10	359.43
Lowes	0.00	0.00	411.38	243.76
Sam's Club	135.93	1,045.91	2,105.60	2,412.44
Commerce Bank-VISA	28.99	37.52	409.74	245.81
Batteries Plus Bulbs	0.00	0.00	207.23	184.80
Cratex Packaging	0.00	0.00	1,055.43	403.10
Wal-Mart	0.00	0.00	142.48	697.40
K&K Supply	0.00	0.00	204.09	28.12
United Laboratories	0.00	0.00	0.00	385.37
Missouri-American Water	106.98	0.00	1,100.47	714.19
Laclede Gas Company	488.06	297.19	4,166.31	4,944.87
AmerenUE	639.74	1,362.72	5,872.17	6,507.33
MSD	0.00	182.74	1,141.44	1,073.17
Aspen Waste Systems	258.25	210.62	1,271.62	1,062.65
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Expenditures	<u>555,987.46</u>	<u>727,089.48</u>	<u>3,715,526.28</u>	<u>3,563,616.60</u>
Excess Revenues over (under) Expenditu	\$ <u>1,245,451.37</u>	\$ <u>(651,977.72)</u>	\$ <u>3,017,059.88</u>	\$ <u>1,299,070.48</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,789,426.18	99.33	\$ 6,607,000.01	98.13
Interest Income	2,967.65	0.16	62,524.29	0.93
Miscellaneous Revenue	75.00	0.00	425.00	0.01
Permit Revenue	8,970.00	0.50	60,386.86	0.90
Sale of Fixed Assets	0.00	0.00	2,250.00	0.03
Total Revenues	1,801,438.83	100.00	6,732,586.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,801,438.83	100.00	6,732,586.16	100.00
Expenditures				
Salaries-Firefighters	286,879.01	15.92	1,574,989.73	23.39
Salaries-Fire Chief	7,154.63	0.40	39,350.47	0.58
Salaries-Deputy Chiefs	38,218.45	2.12	208,737.68	3.10
Salaries-Admin Assistants	6,250.44	0.35	34,277.32	0.51
Salaries-Office Manager	3,932.63	0.22	21,629.46	0.32
Salaries-Fire Marshall	10,299.80	0.57	61,703.90	0.92
Salaries-Inspectors	0.00	0.00	2,862.50	0.04
Total - Salaries	352,734.96	19.58	1,943,551.06	28.87
Salaries OT	8,623.91	0.48	55,607.26	0.83
Total - OT Salaries	8,623.91	0.48	55,607.26	0.83
Total - Election Expenses	0.00	0.00	0.00	0.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.08
Donatini Inc.	0.00	0.00	6,499.99	0.10
Holmatro	37,420.37	2.08	37,420.37	0.56
Total - Depreciated Assets	37,420.37	2.08	49,369.36	0.73
FICA/ Medicare	27,037.45	1.50	150,830.46	2.24
Total - Payroll Taxes	27,037.45	1.50	150,830.46	2.24
Marco	0.00	0.00	268.80	0.00
Office Source	0.00	0.00	957.60	0.01
Commerce Bank-VISA	82.59	0.00	888.41	0.01
Safeguard	329.76	0.02	329.76	0.00
ADP Screening Services	175.44	0.01	703.33	0.01
Rejis Commission	0.00	0.00	81.20	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	11.97	0.00	25.57	0.00
Summer One	136.70	0.01	833.84	0.01
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.03
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Total - Office Supplies	736.46	0.04	6,895.72	0.10
Image Trend	0.00	0.00	23,785.08	0.35
First Watch	575.50	0.03	2,877.50	0.04
Miken Technologies	0.00	0.00	1,440.00	0.02
Target Solutions	0.00	0.00	8,067.84	0.12

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

	Current Month		Year to Date	
BRDA Electric	0.00	0.00	305.00	0.00
Total - IT Expenses	575.50	0.03	36,475.42	0.54
Sieveking	1,307.71	0.07	11,134.79	0.17
Commerce Bank-VISA	97.79	0.01	127.66	0.00
Total - Gas & Oil/ Fuel	1,405.50	0.08	11,262.45	0.17
Bank Charges	0.00	0.00	22.00	0.00
Total - Bank Charges	0.00	0.00	22.00	0.00
Sentinel Emergency Solutions	0.00	0.00	3,023.14	0.04
Commerce Bank-VISA	0.00	0.00	713.15	0.01
Knox	0.00	0.00	9,513.00	0.14
Simulaids	0.00	0.00	840.33	0.01
Mirion Technologies	0.00	0.00	1,875.00	0.03
EA Medical	0.00	0.00	10,035.00	0.15
Rock-N-Rescue	2,116.88	0.12	2,116.88	0.03
Total - Equipment Purchases	2,116.88	0.12	28,116.50	0.42
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.01
Commerce Bank-VISA	0.00	0.00	153.30	0.00
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.03
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.01
Total - Dues & Subscriptions	0.00	0.00	3,747.80	0.06
McNeil & Company	27.56	0.00	(647.96)	(0.01)
Lakenan	105.00	0.01	262.50	0.00
Standard Insurance	2,963.84	0.16	14,746.05	0.22
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Total - Insurance/ General	3,096.40	0.17	14,181.82	0.21
Delta Dental	6,382.10	0.35	31,517.49	0.47
United Healthcare	104,691.18	5.81	514,629.36	7.64
Eyemed	381.46	0.02	1,839.66	0.03
Quality Benefits	1,946.78	0.11	11,954.11	0.18
J W Terrill	0.00	0.00	3,773.59	0.06
PAS	0.00	0.00	2,797.12	0.04
Insurance Reimbursements	(17,019.47)	(0.94)	(84,228.91)	(1.25)
Gold's Gym	0.00	0.00	808.20	0.01
Marsh & McLennan	0.00	0.00	3,230.64	0.05
Total - Insurance/ Employee	96,382.05	5.35	486,321.26	7.22
Rognan & Associates	1,400.00	0.08	7,000.00	0.10
Spector, Wolfe, McLaughlin	2,240.70	0.12	10,295.46	0.15
Darla Sansoucie	0.00	0.00	448.00	0.01
Paylocity	617.50	0.03	2,788.30	0.04
Lockton	0.00	0.00	3,500.00	0.05
Aon Consulting	7,262.61	0.40	7,262.61	0.11
Fick, Eggemeyer & Williamson	6,230.00	0.35	6,230.00	0.09
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.16
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00
Total - Professional Fees	17,750.81	0.99	48,024.37	0.71
Blue Chip Exterminating	31.50	0.00	721.35	0.01
Buildingstars	160.30	0.01	801.50	0.01

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

	Current Month		Year to Date	
B&B Distributors	0.00	0.00	465.12	0.01
Commerce Bank-VISA	0.00	0.00	155.82	0.00
Scott Lee Heating	0.00	0.00	260.75	0.00
STL Automatic Door	1,204.35	0.07	5,033.00	0.07
STL Automatic Sprinkler	194.60	0.01	194.60	0.00
Merlo Plumbing	0.00	0.00	127.40	0.00
Sam's Club	0.00	0.00	699.99	0.01
Midwest Alarms	0.00	0.00	2,038.75	0.03
Daniel's Lawn Care	616.00	0.03	2,271.50	0.03
Slyman Bros	0.00	0.00	412.99	0.01
Go Green Solar Lighting	0.00	0.00	5,932.02	0.09
Building Maint Reimbursements	0.00	0.00	(49.00)	0.00
Total - Building Maintenance	2,206.75	0.12	19,065.79	0.28
Sentinel Emergency Solutions	87.33	0.00	2,169.11	0.03
Grainger	0.00	0.00	109.72	0.00
K&K Supply	11.19	0.00	11.19	0.00
Commerce Bank-VISA	0.00	0.00	384.73	0.01
Banner Fire Equipment	0.00	0.00	86.80	0.00
Crest Industries	13.58	0.00	24.77	0.00
Lowe's	0.00	0.00	51.00	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Rock-N-Rescue	0.00	0.00	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	0.00	0.00	947.59	0.01
Total - Equipment Maintenance	112.10	0.01	4,105.95	0.06
Sentinel Emergency Solutions	1,288.29	0.07	13,779.80	0.20
CIT Trucks	849.36	0.05	17,546.06	0.26
Commerce Bank-VISA	156.40	0.01	973.90	0.01
Don's Automotive	52.60	0.00	207.26	0.00
Purcell Tire Company	0.00	0.00	1,953.06	0.03
American Test Center	0.00	0.00	575.00	0.01
MO River Auto Parts	306.20	0.02	422.49	0.01
Leo M Ellebracht	0.00	0.00	13,732.10	0.20
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	25.89	0.00
Total - Vehicle Maintenance	2,652.85	0.15	49,540.56	0.74
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	930.51	0.01
Mercy Corp Health	0.00	0.00	437.13	0.01
Total - Worker's Comp Claims	0.00	0.00	1,367.64	0.02
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	206.50	0.01	504.00	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Total - Doctors Fees	206.50	0.01	574.00	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	172.15	0.01	1,977.79	0.03
Petty Cash	0.00	0.00	37.14	0.00
Sam's	0.00	0.00	205.22	0.00
Total - Misc Expenses	172.15	0.01	2,220.15	0.03

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

	Current Month		Year to Date	
Commerce Bank-VISA	69.99	0.00	7,973.98	0.12
Sikich	0.00	0.00	590.38	0.01
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	0.00	0.00	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
FDIC	0.00	0.00	4,234.00	0.06
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	0.00	0.00	(1,201.47)	(0.02)
Total - Training & Education	69.99	0.00	11,927.15	0.18
Leon Uniform Company	311.32	0.02	936.67	0.01
Sentinel Emergency Solutions	204.67	0.01	1,411.72	0.02
Leo Ellebrecht	217.00	0.01	2,098.60	0.03
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	0.00	0.00	312.47	0.00
Uniforms - Payroll	0.00	0.00	18,196.88	0.27
K&K Supply	0.00	0.00	1,059.58	0.02
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	0.00	(383.95)	(0.01)
Employee Uniform Reimbursement	196.00	0.01	196.00	0.00
Total - Uniforms	928.99	0.05	23,939.50	0.36
Grainger	99.89	0.01	292.10	0.00
Lowes	0.00	0.00	411.38	0.01
Sam's Club	135.93	0.01	2,105.60	0.03
Commerce Bank-VISA	28.99	0.00	409.74	0.01
Batteries Plus Bulbs	0.00	0.00	207.23	0.00
Cratex Packaging	0.00	0.00	1,055.43	0.02
Wal-Mart	0.00	0.00	142.48	0.00
K&K Supply	0.00	0.00	204.09	0.00
Total - Supplies/ Cleaning & Maintenance	264.81	0.01	4,828.05	0.07
Missouri-American Water	106.98	0.01	1,100.47	0.02
Laclede Gas Company	488.06	0.03	4,166.31	0.06
AmerenUE	639.74	0.04	5,872.17	0.09
MSD	0.00	0.00	1,141.44	0.02
Aspen Waste Systems	258.25	0.01	1,271.62	0.02
Total - Utilities	1,493.03	0.08	13,552.01	0.20
Overhead Transfer	0.00	0.00	750,000.00	11.14
Total - Overhead Transfers	0.00	0.00	750,000.00	11.14
Total Expenditures	555,987.46	30.86	3,715,526.28	55.19
Excess Revenue over (under) Expenditure \$	1,245,451.37	69.14	\$ 3,017,059.88	44.81

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 1,789,426.18	45,874.44	\$ 6,607,000.01	4,648,381.53
Interest Income	2,967.65	18,912.32	62,524.29	87,325.15
Miscellaneous Revenue	75.00	50.00	425.00	857.40
Permit Revenue	8,970.00	10,275.00	60,386.86	120,298.00
Rental Income	0.00	0.00	0.00	5,825.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	1,801,438.83	75,111.76	6,732,586.16	4,862,687.08
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,801,438.83	75,111.76	6,732,586.16	4,862,687.08
Expenditures				
Salaries-Firefighters	286,879.01	423,619.98	1,574,989.73	1,539,679.15
Salaries-Fire Chief	7,154.63	10,419.23	39,350.47	38,203.88
Salaries-Deputy Chiefs	38,218.45	37,433.78	208,737.68	174,636.28
Salaries-Admin Assistants	6,250.44	8,079.40	34,277.32	29,891.40
Salaries-Office Manager	3,932.63	5,726.70	21,629.46	20,924.40
Salaries-Fire Marshall	10,299.80	15,224.00	61,703.90	55,150.50
Salaries-Inspectors	0.00	3,062.50	2,862.50	9,443.75
Total - Salaries	352,734.96	503,565.59	1,943,551.06	1,867,929.36
Salaries OT	8,623.91	17,164.04	55,607.26	58,298.01
Total - OT Salaries	8,623.91	17,164.04	55,607.26	58,298.01
St. Louis Cty Board of Electio	0.00	(11.16)	0.00	2.84
Total - Election Expenses	0.00	(11.16)	0.00	2.84
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Public Safety Outfitters	0.00	(72.00)	0.00	0.00
Donatini Inc.	0.00	0.00	6,499.99	0.00
Holmatro	37,420.37	0.00	37,420.37	0.00
Total - Depreciated Assets	37,420.37	(72.00)	49,369.36	0.00
FICA/ Medicare	27,037.45	38,923.07	150,830.46	145,242.78
Total - Payroll Taxes	27,037.45	38,923.07	150,830.46	145,242.78
Marco	0.00	36.40	268.80	182.00
Office Source	0.00	241.71	957.60	717.15
Commerce Bank-VISA	82.59	29.04	888.41	1,552.56
MO Lawyers Media	0.00	0.00	0.00	14.62
Safeguard	329.76	0.00	329.76	0.00
ADP Screening Services	175.44	0.00	703.33	629.22
Rejis Commission	0.00	7.00	81.20	14.00
Copy Source	0.00	0.00	0.00	50.05
Wal-Mart	0.00	0.00	19.54	27.92
UPS	11.97	0.00	25.57	24.42
Summer One	136.70	110.40	833.84	866.26
The Emblem Authority	0.00	0.00	165.90	103.95
Quantum Technologies	0.00	0.00	0.00	78.47
Speed-E-Way Printing	0.00	0.00	0.00	105.61
Martiz Convention	0.00	0.00	2,348.77	0.00
Jody Franey	0.00	0.00	140.00	0.00

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Office Supplies - Undefined	0.00	0.00	0.00	(216.18)
Total - Office Supplies	736.46	424.55	6,895.72	4,150.05
Image Trend	0.00	1,255.47	23,785.08	7,273.82
First Watch	575.50	575.50	2,877.50	2,877.50
Miken Technologies	0.00	0.00	1,440.00	0.00
Sikich	0.00	1,215.00	0.00	1,215.00
Commerce Bank-VISA	0.00	610.00	0.00	610.00
ESO Solutions	0.00	0.00	0.00	4,160.00
Gerstner Electric	0.00	16,911.00	0.00	16,911.00
Target Solutions	0.00	0.00	8,067.84	0.00
BRDA Electric	0.00	0.00	305.00	0.00
Total - IT Expenses	575.50	20,566.97	36,475.42	33,047.32
Sieveking	1,307.71	2,642.69	11,134.79	15,633.64
Commerce Bank-VISA	97.79	51.00	127.66	100.11
Fabick	0.00	124.94	0.00	124.94
Total - Gas & Oil/ Fuel	1,405.50	2,818.63	11,262.45	15,858.69
Bank Charges	0.00	0.00	22.00	55.26
Total - Bank Charges	0.00	0.00	22.00	55.26
Sentinel Emergency Solutions	0.00	0.00	3,023.14	1,767.30
Commerce Bank-VISA	0.00	0.00	713.15	0.00
Project Lifesaver	0.00	0.00	0.00	2,063.28
Knox	0.00	0.00	9,513.00	0.00
Simulaids	0.00	0.00	840.33	0.00
Mirion Technologies	0.00	0.00	1,875.00	0.00
EA Medical	0.00	0.00	10,035.00	0.00
Rock-N-Rescue	2,116.88	0.00	2,116.88	0.00
Total - Equipment Purchases	2,116.88	0.00	28,116.50	3,830.58
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	889.00	875.00
Commerce Bank-VISA	0.00	52.50	153.30	184.80
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	35.00	24.50
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	50.00
Across the Street Productions	0.00	0.00	1,750.00	770.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.00
Total - Dues & Subscriptions	0.00	52.50	3,747.80	2,359.30
McNeil & Company	27.56	0.00	(647.96)	276.68
Lakenan	105.00	105.00	262.50	210.00
Standard Insurance	2,963.84	2,803.74	14,746.05	14,112.02
The Cincinnati Ins Co	0.00	52.50	0.00	52.50
Insurance Reimbursements	0.00	0.00	(178.77)	0.00
Total - Insurance/ General	3,096.40	2,961.24	14,181.82	14,651.20
Delta Dental	6,382.10	5,831.55	31,517.49	29,230.03
United Healthcare	104,691.18	102,864.92	514,629.36	522,028.49
Eyemed	381.46	372.26	1,839.66	1,841.92
Quality Benefits	1,946.78	4,266.95	11,954.11	12,547.13
J W Terrill	0.00	258.44	3,773.59	1,281.28
PAS	0.00	0.00	2,797.12	2,757.12

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Insurance Reimbursements	(17,019.47)	(21,241.60)	(84,228.91)	(92,845.78)
Gold's Gym	0.00	867.67	808.20	2,204.16
Marsh & McLennan	0.00	0.00	3,230.64	0.00
Total - Insurance/ Employee	96,382.05	93,220.19	486,321.26	479,084.35
Rognan & Associates	1,400.00	1,225.00	7,000.00	6,125.00
Spector, Wolfe, McLaughlin	2,240.70	2,912.70	10,295.46	11,212.59
Darla Sansoucie	0.00	644.00	448.00	1,260.00
Paylocity	617.50	567.65	2,788.30	2,580.05
Lockton	0.00	0.00	3,500.00	3,500.00
Aon Consulting	7,262.61	3,370.50	7,262.61	3,887.31
Fick, Eggemeyer & Williamson	6,230.00	0.00	6,230.00	0.00
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	0.00	0.00	10,500.00	0.00
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00
Total - Professional Fees	17,750.81	8,719.85	48,024.37	28,564.95
Blue Chip Exterminating	31.50	182.70	721.35	464.80
Buildingstars	160.30	160.30	801.50	1,081.50
B&B Distributors	0.00	0.00	465.12	177.80
Commerce Bank-VISA	0.00	0.00	155.82	837.38
BRDA Electric	0.00	147.00	0.00	1,424.50
Lawn Systems	0.00	0.00	0.00	351.75
Scott Lee Heating	0.00	0.00	260.75	0.00
STL Automatic Door	1,204.35	66.50	5,033.00	5,224.31
STL Automatic Sprinkler	194.60	383.60	194.60	383.60
Pfizinger Graphics	0.00	0.00	0.00	563.50
Merlo Plumbing	0.00	0.00	127.40	244.24
Sam's Club	0.00	0.00	699.99	239.61
Lowe's	0.00	183.81	0.00	183.81
Midwest Alarms	0.00	0.00	2,038.75	197.75
Lowe's	0.00	0.00	0.00	30.86
Bopp Landscaping	0.00	420.00	0.00	420.00
Daniel's Lawn Care	616.00	542.50	2,271.50	542.50
Slyman Bros	0.00	0.00	412.99	0.00
Go Green Solar Lighting	0.00	0.00	5,932.02	0.00
Building Maint Reimbursements	0.00	0.00	(49.00)	0.00
Total - Building Maintenance	2,206.75	2,086.41	19,065.79	12,367.91
Sentinel Emergency Solutions	87.33	475.20	2,169.11	5,024.84
Dobbs Tire	0.00	0.00	0.00	20.92
Grainger	0.00	0.00	109.72	0.00
K&K Supply	11.19	20.14	11.19	182.51
Commerce Bank-VISA	0.00	0.00	384.73	1,190.24
Banner Fire Equipment	0.00	0.00	86.80	685.11
Crest Industries	13.58	46.02	24.77	56.73
Lowe's	0.00	21.98	51.00	343.73
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Commerce-VISA	0.00	109.56	0.00	109.56
Lion	0.00	0.00	0.00	1,741.60
Arco Lawn Equipment	0.00	0.00	0.00	5.32
Sam's Club	0.00	0.00	0.00	90.03
Pfizinger Graphics	0.00	0.00	0.00	140.00
Rock-N-Rescue	0.00	0.00	103.40	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Vinyl Images	0.00	0.00	947.59	0.00
Total - Equipment Maintenance	112.10	672.90	4,105.95	10,011.50

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Sentinel Emergency Solutions	1,288.29	23,609.47	13,779.80	34,940.00
Affton Radiator	0.00	562.38	0.00	562.38
CIT Trucks	849.36	160.17	17,546.06	9,850.78
Kelly's Auto Repair	0.00	0.00	0.00	223.53
Commerce Bank-VISA	156.40	0.00	973.90	0.00
Public Safety Outfitters	0.00	72.00	0.00	8,615.86
Don's Automotive	52.60	0.00	207.26	768.64
Metro Electric Supply	0.00	104.60	0.00	104.60
Purcell Tire Company	0.00	0.00	1,953.06	538.88
American Test Center	0.00	0.00	575.00	2,942.95
Pfizinger Graphics	0.00	0.00	0.00	619.50
Clark Power Services	0.00	0.00	0.00	6,155.54
Pro Fusion Fab	0.00	0.00	0.00	5,140.00
MO River Auto Parts	306.20	0.00	422.49	0.00
Leo M Ellebracht	0.00	0.00	13,732.10	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Sam's Club	0.00	0.00	25.89	0.00
Total - Vehicle Maintenance	2,652.85	24,508.62	49,540.56	70,462.66
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	930.51	0.00
Mercy Corp Health	0.00	481.33	437.13	794.05
Commerce Bank-VISA	0.00	0.00	0.00	39.47
Total - Worker's Comp Claims	0.00	481.33	1,367.64	833.52
Rental Management Fee	0.00	0.00	0.00	657.75
Total - Rental Management Fee	0.00	0.00	0.00	657.75
Reliance Bank-Mortgage Interest	0.00	0.00	0.00	421.47
Reliance Bank-Mort. Principle	0.00	0.00	0.00	243,000.00
Total - Mortgage Payments	0.00	0.00	0.00	243,421.47
Mercy Corporate Health	0.00	216.81	0.00	216.81
SSM Health	206.50	31.50	504.00	738.50
Athletico LTD	0.00	0.00	70.00	140.00
Total - Doctors Fees	206.50	248.31	574.00	1,095.31
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	172.15	126.84	1,977.79	1,163.07
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	40.59
Sam's	0.00	0.00	205.22	262.05
Pfizinger Graphics	0.00	40.00	0.00	40.00
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	31.36	0.00	284.09
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	0.00	0.00	98.06
Leon Uniform	0.00	0.00	0.00	137.88
Total - Misc Expenses	172.15	198.20	2,220.15	2,495.56
Jefferson Cty Fire Investigato	0.00	0.00	0.00	375.00
Commerce Bank-VISA	69.99	4,243.41	7,973.98	7,703.86
Sikich	0.00	0.00	590.38	677.99
Joel Cooper	0.00	0.00	0.00	84.00
Sunset Printing	0.00	0.00	0.00	1,117.12
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See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
WFM Special Tees	0.00	0.00	0.00	142.80
Gina Anderson	0.00	55.37	90.67	339.75
Wal-Mart	0.00	0.00	36.93	0.00
Mike Martin	0.00	37.88	0.00	37.88
John Medlock	0.00	0.00	25.50	134.70
John Zelch	0.00	0.00	0.00	52.85
Lowes	0.00	0.00	0.00	140.22
Pennwell/ FDIC	0.00	0.00	0.00	5,845.75
Nate Miller	0.00	0.00	0.00	57.29
Ben Schwable	0.00	0.00	0.00	55.44
Rob Miller	0.00	0.00	0.00	251.80
Stephanie Spaniol	0.00	0.00	0.00	70.00
West County EMS & Fire	0.00	0.00	0.00	980.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	125.00
PAS	0.00	0.00	0.00	175.00
Trident Rescue	0.00	0.00	0.00	525.00
Brandon Meyer	0.00	0.00	0.00	112.00
Monarch FPD	0.00	0.00	0.00	262.50
SCESA	0.00	0.00	0.00	35.00
Anthony Schrempf	0.00	0.00	0.00	112.00
Tom Mueller	0.00	0.00	0.00	828.00
Caleb Herrell	0.00	54.21	0.00	54.21
FDIC	0.00	0.00	4,234.00	0.00
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	0.00	0.00	(1,201.47)	0.00
Total - Training & Education	69.99	4,390.87	11,927.15	20,295.17
Leon Uniform Company	311.32	0.00	936.67	237.97
Sentinel Emergency Solutions	204.67	0.00	1,411.72	675.01
Leo Ellebrecht	217.00	0.00	2,098.60	5,998.53
Weber Fire & Safety	0.00	0.00	39.90	0.00
Firemaster	0.00	304.01	0.00	1,616.02
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	0.00	0.00	312.47	1,246.59
Uniforms - Payroll	0.00	0.00	18,196.88	16,628.34
MacQueen Emergency Group	0.00	0.00	0.00	284.54
The Emblem Authority	0.00	0.00	0.00	145.60
AHS Rescue	0.00	2,397.43	0.00	2,397.43
K&K Supply	0.00	0.00	1,059.58	0.00
John Zelch	0.00	0.00	71.63	0.00
Uniform Reimbursements	0.00	(10.50)	(383.95)	(31.50)
Employee Uniform Reimbursement	196.00	0.00	196.00	(63.00)
Total - Uniforms	928.99	2,690.94	23,939.50	29,639.53
Grainger	99.89	341.73	292.10	359.43
Lowes	0.00	0.00	411.38	243.76
Sam's Club	135.93	1,045.91	2,105.60	2,412.44
Commerce Bank-VISA	28.99	37.52	409.74	245.81
Batteries Plus Bulbs	0.00	0.00	207.23	184.80
Cratex Packaging	0.00	0.00	1,055.43	403.10
Wal-Mart	0.00	0.00	142.48	697.40
K&K Supply	0.00	0.00	204.09	28.12
United Laboratories	0.00	0.00	0.00	385.37
Total - Supplies/ Cleaning & Maintenance	264.81	1,425.16	4,828.05	4,960.23
Missouri-American Water	106.98	0.00	1,100.47	714.19
Laclede Gas Company	488.06	297.19	4,166.31	4,944.87

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
AmerenUE	639.74	1,362.72	5,872.17	6,507.33
MSD	0.00	182.74	1,141.44	1,073.17
Aspen Waste Systems	258.25	210.62	1,271.62	1,062.65
Total - Utilities	<u>1,493.03</u>	<u>2,053.27</u>	<u>13,552.01</u>	<u>14,302.21</u>
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>750,000.00</u>	<u>500,000.00</u>
Total Expenditures	<u>555,987.46</u>	<u>727,089.48</u>	<u>3,715,526.28</u>	<u>3,563,616.60</u>
Excess Revenue over (under) Expenditur	<u>\$ 1,245,451.37</u>	<u>(651,977.72)</u>	<u>\$ 3,017,059.88</u>	<u>1,299,070.48</u>

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

ASSETS

Current Assets		
Simmons Bank - 3181	\$	4,788,093.29
MVB Money Market		7,698.02
Investment Account		532,504.09
COVID-19 Fund		19,129.57
Taxes Receivable - Current		1,961,744.00
Ambulance Billing Receivable		178,751.00
Interest Receivable		6,744.27
Prepaid Expenses		112,049.80
Total Current Assets		7,606,714.04
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>7,606,714.04</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	15,646.45
Accrued Salaries Payable		31,384.72
Due to General		58,886.50
IRS Payroll Taxes W/H		2,390.93
Total Current Liabilities		108,308.60
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		591,418.00
Total Deferred Inflows of Resources		591,418.00
Total Liabilities		699,726.60
Fund Balance		
Nonspendable- Prepaid Expenses		112,049.80
Fund Balance - Restricted		5,535,026.43
Excess Revenue over (under) Ex		1,259,911.21
Total Fund Balance		6,906,987.44
Total Liab., Def. Inflows & Fund Balance	\$	<u>7,606,714.04</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 534,598.33	61.61	\$ 1,973,251.54	76.17
Ambulance Service Charge	52,596.55	6.06	301,402.24	11.63
Interest Income	925.22	0.11	17,401.45	0.67
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.74
GEMT Revenue	279,546.59	32.22	279,546.59	10.79
Total Revenues	867,666.69	100.00	2,590,731.23	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	867,666.69	100.00	2,590,731.23	100.00
Expenditures				
Salaries	146,757.92	16.91	805,279.13	31.08
Salaries OT	3,695.96	0.43	23,831.70	0.92
Payroll Taxes	11,256.45	1.30	62,538.55	2.41
Office Supplies	315.63	0.04	2,955.30	0.11
Gas & Oil-Fuel	602.35	0.07	4,826.73	0.19
Bank Charges	82.00	0.01	441.00	0.02
Dues & Subscriptions	0.00	0.00	1,591.20	0.06
Insurance - General	1,327.02	0.15	6,077.91	0.23
Insurance - Employee	41,345.80	4.77	208,544.77	8.05
Professional Fee	10,811.10	1.25	37,805.18	1.46
GEMT Fees	0.00	0.00	102,256.48	3.95
Building Maintenance	945.75	0.11	8,171.12	0.32
Equipment Maintenance	5,537.78	0.64	32,264.35	1.25
Vehicle Maintenance	22.54	0.00	4,653.90	0.18
Workers Comp Claims	0.00	0.00	586.13	0.02
Doctors Fees	88.50	0.01	246.00	0.01
Misc Expenses	73.78	0.01	951.49	0.04
Training & Education	1,380.00	0.16	9,685.63	0.37
Uniforms	398.14	0.05	10,259.75	0.40
Supplies-Cleaning & Maint.	113.50	0.01	2,045.68	0.08
Utilities	639.87	0.07	5,808.02	0.22
Total Expenditures	225,394.09	25.98	1,330,820.02	51.37
Excess Revenue over (under) Expenditur	\$ 642,272.60	74.02	\$ 1,259,911.21	48.63

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 534,598.33	61.61	\$ 1,973,251.54	76.17
Ambulance Service Charge	3,007.64	0.35	3,007.64	0.12
Ambulance Service Charge	50,435.57	5.81	302,482.44	11.68
Ambulance Refunds	(846.66)	(0.10)	(4,087.84)	(0.16)
MVB Interest	1.10	0.00	8.68	0.00
Simmons Bank Interest	923.96	0.11	17,392.61	0.67
Simmons Bank COVID Interest	0.16	0.00	0.16	0.00
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.74
GEMT Revenue	279,546.59	32.22	279,546.59	10.79
Total Revenues	867,666.69	100.00	2,590,731.23	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	867,666.69	100.00	2,590,731.23	100.00
Expenditures				
Salaries-Fire Chief	3,066.27	0.35	16,864.49	0.65
Salaries-Deputy Chiefs	16,379.33	1.89	89,458.99	3.45
Salaries-Admin Assistants	2,678.76	0.31	14,690.28	0.57
Salaries-Office Manager	1,685.41	0.19	9,269.76	0.36
Salaries-EMT/Paramedic	122,948.15	14.17	674,995.61	26.05
Payroll OT-Ambulance	2,868.56	0.33	20,247.03	0.78
Payroll OT - Deputy Chiefs	827.40	0.10	3,584.67	0.14
PR Taxes - FICA/ Medicare	11,256.45	1.30	62,538.55	2.41
Ambulance Exp Transfer	315.63	0.04	2,955.30	0.11
Ambulance Exp Transfer	602.35	0.07	4,826.73	0.19
Simmons Bank	82.00	0.01	441.00	0.02
Ambulance Transfer	0.00	0.00	1,591.20	0.06
Ambulance Exp Transfer	1,327.02	0.15	6,077.91	0.23
Ambulance Exp Transfer	41,345.80	4.77	208,544.77	8.05
Rognan & Associates	600.00	0.07	3,000.00	0.12
Spector, Wolfe, McLaughlin	960.30	0.11	4,412.34	0.17
Darla Sansoucie	0.00	0.00	192.00	0.01
Paylocity	264.65	0.03	1,194.99	0.05
Lockton	0.00	0.00	1,500.00	0.06
Aon Consulting	3,112.55	0.36	3,112.55	0.12
EMS/Mc	115.96	0.01	5,972.10	0.23
Fick, Eggemeyer & Williamson	2,670.00	0.31	2,670.00	0.10
EMS/MC C/C Fees	3,087.64	0.36	11,201.20	0.43
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.17
GEMT Fees	0.00	0.00	102,256.48	3.95
Ambulance Transfer	945.75	0.11	8,171.12	0.32
Stryker	0.00	0.00	5,198.40	0.20
Airgas	192.94	0.02	935.53	0.04
SSM Health	2,894.31	0.33	7,151.13	0.28
Boundtree	1,837.64	0.21	17,151.41	0.66
Commerce Bank-VISA	33.15	0.00	33.15	0.00
Arrow International	0.00	0.00	429.66	0.02
Grainger	0.00	0.00	346.21	0.01
K&K Supply	0.00	0.00	128.52	0.00
St. Louis County Treasurer	297.56	0.03	297.56	0.01
Traffic Control Company	314.14	0.04	314.14	0.01
Ambulance Transfer	(31.96)	0.00	278.64	0.01

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

	Current Month		Year to Date	
K&K Car Repair	0.00	0.00	2,182.11	0.08
Purcell Tire	0.00	0.00	2,195.40	0.08
Ambulance Expl Transfer	22.54	0.00	276.39	0.01
Ambulance Exp Transfer	0.00	0.00	586.13	0.02
Ambulance Exp Transfer	88.50	0.01	246.00	0.01
Ambulance Transfer	73.78	0.01	951.49	0.04
Commerce Bank-VISA	0.00	0.00	4,456.18	0.17
SSM Health	0.00	0.00	242.00	0.01
ET&C Group	1,350.00	0.16	1,350.00	0.05
EMST	0.00	0.00	1,200.00	0.05
Ambulance Exp Transfer	30.00	0.00	2,437.45	0.09
Ambulance Exp Transfer	398.14	0.05	2,461.09	0.09
Uniforms - Payroll	0.00	0.00	7,798.66	0.30
Ambulance Transfer	113.50	0.01	2,045.68	0.08
Ambulance Exp Transfer	639.87	0.07	5,808.02	0.22
Total Expenditures	225,394.09	25.98	1,330,820.02	51.37
Excess Revenue over (under) Expenditur	\$ 642,272.60	74.02	\$ 1,259,911.21	48.63

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 534,598.33	\$ 13,656.82	\$ 1,973,251.54	\$ 1,390,377.30
Ambulance Service Charge	52,596.55	88,544.92	301,402.24	324,529.70
Interest Income	925.22	5,836.38	17,401.45	27,899.51
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.00
GEMT Revenue	279,546.59	121,304.80	279,546.59	121,304.80
Total Revenues	<u>867,666.69</u>	<u>229,342.92</u>	<u>2,590,731.23</u>	<u>1,864,111.31</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>867,666.69</u>	<u>229,342.92</u>	<u>2,590,731.23</u>	<u>1,864,111.31</u>
Expenditures				
Salaries	146,757.92	207,976.72	805,279.13	772,857.85
Salaries OT	3,695.96	7,356.02	23,831.70	24,984.87
Election Expenses	0.00	(4.78)	0.00	1.22
Depreciated Assets	0.00	(18.00)	0.00	0.00
Payroll Taxes	11,256.45	16,093.87	62,538.55	60,161.58
Office Supplies	315.63	181.95	2,955.30	2,087.40
Gas & Oil-Fuel	602.35	1,207.97	4,826.73	6,796.58
Bank Charges	82.00	0.00	441.00	284.50
Dues & Subscriptions	0.00	22.50	1,591.20	989.70
Insurance - General	1,327.02	1,269.10	6,077.91	6,279.08
Insurance - Employee	41,345.80	41,064.59	208,544.77	207,524.57
Professional Fee	10,811.10	7,490.01	37,805.18	27,909.49
GEMT Fees	0.00	0.00	102,256.48	51,515.72
Building Maintenance	945.75	894.17	8,171.12	5,300.54
Equipment Maintenance	5,537.78	3,565.85	32,264.35	35,895.71
Vehicle Maintenance	22.54	15,681.78	4,653.90	25,264.70
Workers Comp Claims	0.00	206.28	586.13	357.22
Doctors Fees	88.50	106.42	246.00	469.42
Misc Expenses	73.78	247.79	951.49	1,031.93
Training & Education	1,380.00	1,553.48	9,685.63	17,155.59
Uniforms	398.14	1,153.26	10,259.75	12,702.64
Supplies-Cleaning & Maint.	113.50	610.78	2,045.68	2,125.81
Utilities	639.87	879.93	5,808.02	6,129.36
Total Expenditures	<u>225,394.09</u>	<u>307,539.69</u>	<u>1,330,820.02</u>	<u>1,267,825.48</u>
Excess Revenue over (under) Expenditur	\$ <u>642,272.60</u>	\$ <u>(78,196.77)</u>	\$ <u>1,259,911.21</u>	\$ <u>596,285.83</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 534,598.33	\$ 13,656.82	\$ 1,973,251.54	\$ 1,390,377.30
Ambulance Service Charge	3,007.64	0.00	3,007.64	0.00
Ambulance Service Charge	50,435.57	88,544.92	302,482.44	325,965.85
Ambulance Refunds	(846.66)	0.00	(4,087.84)	(1,436.15)
MVB Interest	1.10	1.30	8.68	6.34
Simmons Bank Interest	923.96	5,835.08	17,392.61	27,893.17
Simmons Bank COVID Interest	0.16	0.00	0.16	0.00
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.00
GEMT Revenue	279,546.59	121,304.80	279,546.59	121,304.80
Total Revenues	867,666.69	229,342.92	2,590,731.23	1,864,111.31
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	867,666.69	229,342.92	2,590,731.23	1,864,111.31
Expenditures				
Salaries-Paramedics	0.00	(0.03)	0.00	(0.03)
Salaries-Fire Chief	3,066.27	4,465.39	16,864.49	16,373.07
Salaries-Deputy Chiefs	16,379.33	16,043.05	89,458.99	74,844.13
Salaries-Admin Assistants	2,678.76	3,462.60	14,690.28	12,810.60
Salaries-Office Manager	1,685.41	2,454.30	9,269.76	8,967.60
Salaries-EMT/Paramedic	122,948.15	181,551.41	674,995.61	659,862.48
Payroll OT-Ambulance	2,868.56	7,356.02	20,247.03	24,984.87
Payroll OT - Deputy Chiefs	827.40	0.00	3,584.67	0.00
General Exp Transfer	0.00	(4.78)	0.00	1.22
Ambulance Exp Transfer	0.00	(18.00)	0.00	0.00
PR Taxes - FICA/ Medicare	11,256.45	16,093.87	62,538.55	60,161.58
Ambulance Exp Transfer	315.63	181.95	2,955.30	2,087.40
Ambulance Exp Transfer	602.35	1,207.97	4,826.73	6,796.58
Simmons Bank	82.00	0.00	441.00	284.50
Ambulance Transfer	0.00	22.50	1,591.20	989.70
Ambulance Exp Transfer	1,327.02	1,269.10	6,077.91	6,279.08
Ambulance Exp Transfer	41,345.80	41,064.59	208,544.77	207,524.57
Rognan & Associates	600.00	525.00	3,000.00	2,625.00
Spector, Wolfe, McLaughlin	960.30	1,248.30	4,412.34	4,805.39
Darla Sansoucie	0.00	276.00	192.00	540.00
Paylocity	264.65	243.28	1,194.99	1,105.74
Lockton	0.00	0.00	1,500.00	1,500.00
Aon Consulting	3,112.55	1,444.50	3,112.55	1,665.99
EMS/Mc	115.96	1,402.24	5,972.10	4,689.28
Fick, Eggemeyer & Williamson	2,670.00	0.00	2,670.00	0.00
EMS/MC C/C Fees	3,087.64	2,350.69	11,201.20	10,978.09
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.00
GEMT Fees	0.00	0.00	102,256.48	51,515.72
Ambulance Transfer	945.75	894.17	8,171.12	5,300.54
Physio-Control	0.00	0.00	0.00	6,065.40
Stryker	0.00	0.00	5,198.40	0.00
Airgas	192.94	709.83	935.53	1,839.69
SSM Health	2,894.31	1,028.15	7,151.13	2,552.34
Boundtree	1,837.64	1,599.22	17,151.41	15,801.26
St. Clare Hospital	0.00	0.00	0.00	7,296.52

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank-VISA	33.15	143.93	33.15	423.09
Arrow International	0.00	0.00	429.66	209.50
Grainger	0.00	0.00	346.21	183.56
K&K Supply	0.00	0.00	128.52	0.00
St. Louis County Treasurer	297.56	0.00	297.56	0.00
Traffic Control Company	314.14	0.00	314.14	0.00
Ambulance Transfer	(31.96)	84.72	278.64	1,524.37
K&K Car Repair	0.00	200.00	2,182.11	3,338.43
Kelly's Auto Parts	0.00	307.38	0.00	462.94
Purcell Tire	0.00	860.67	2,195.40	1,263.03
Dave Sinclair Ford	0.00	13,806.42	0.00	13,806.42
Emergency Services Supply	0.00	489.31	0.00	489.31
Ambulance Expl Transfer	22.54	18.00	276.39	5,904.57
Ambulance Exp Transfer	0.00	206.28	586.13	357.22
Ambulance Exp Transfer	88.50	106.42	246.00	469.42
CLIA Laboratory	0.00	180.00	0.00	180.00
John Medlock	0.00	0.00	0.00	23.50
Ambulance Transfer	73.78	67.79	951.49	828.43
Commerce Bank-VISA	0.00	0.00	4,456.18	6,631.79
SSM St. Mary's	0.00	0.00	0.00	16.50
American College of Emergency	0.00	0.00	0.00	2,117.00
Premier Entertainment	0.00	350.00	0.00	350.00
SSM Health	0.00	0.00	242.00	0.00
Anna Brown	0.00	0.00	0.00	280.00
Caleb Herrell	0.00	0.00	0.00	140.00
Jason Lampe	0.00	0.00	0.00	160.00
Dan Sutton	0.00	0.00	0.00	240.00
Stephanie Spaniol	0.00	0.00	0.00	240.00
Adam Magrecki	0.00	0.00	0.00	320.00
ET&C Group	1,350.00	0.00	1,350.00	1,750.00
Chris McCarthy	0.00	0.00	0.00	105.74
Mercy Hospital South	0.00	0.00	0.00	700.00
Rob Miller	0.00	24.68	0.00	24.68
Sonia Palmisano	0.00	120.00	0.00	120.00
Vinyl Images	0.00	813.44	0.00	813.44
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	30.00	245.36	2,437.45	3,146.44
Ambulance Exp Transfer	398.14	1,153.26	2,461.09	5,576.21
Uniforms - Payroll	0.00	0.00	7,798.66	7,126.43
Ambulance Transfer	113.50	610.78	2,045.68	2,125.81
Ambulance Exp Transfer	639.87	879.93	5,808.02	6,129.36
Total Expenditures	225,394.09	307,539.69	1,330,820.02	1,267,825.48
Excess Revenues over (under) Expenditu	\$ 642,272.60	\$ (78,196.77)	\$ 1,259,911.21	\$ 596,285.83

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 534,598.33	61.61	\$ 1,973,251.54	76.17
Ambulance Service Charge	52,596.55	6.06	301,402.24	11.63
Interest Income	925.22	0.11	17,401.45	0.67
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.74
GEMT Revenue	279,546.59	32.22	279,546.59	10.79
Total Revenues	867,666.69	100.00	2,590,731.23	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	867,666.69	100.00	2,590,731.23	100.00
Expenditures				
Salaries-Fire Chief	3,066.27	0.35	16,864.49	0.65
Salaries-Deputy Chiefs	16,379.33	1.89	89,458.99	3.45
Salaries-Admin Assistants	2,678.76	0.31	14,690.28	0.57
Salaries-Office Manager	1,685.41	0.19	9,269.76	0.36
Salaries-EMT/Paramedic	122,948.15	14.17	674,995.61	26.05
Total - Salaries	146,757.92	16.91	805,279.13	31.08
Salaries OT	3,695.96	0.43	23,831.70	0.92
Total - OT Salaries	3,695.96	0.43	23,831.70	0.92
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	11,256.45	1.30	62,538.55	2.41
Total - Payroll Taxes	11,256.45	1.30	62,538.55	2.41
Ambulance Exp Transfer	315.63	0.04	2,955.30	0.11
Total - Office Supplies	315.63	0.04	2,955.30	0.11
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	602.35	0.07	4,826.73	0.19
Total - Gas & Oil/ Fuel	602.35	0.07	4,826.73	0.19
Bank Charges	82.00	0.01	441.00	0.02
Total - Bank Charges	82.00	0.01	441.00	0.02
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	0.00	0.00	1,591.20	0.06
Total - Dues & Subscriptions	0.00	0.00	1,591.20	0.06
Ambulance Exp Transfer	1,327.02	0.15	6,077.91	0.23
Total - Insurance/ General	1,327.02	0.15	6,077.91	0.23
Ambulance Exp Transfer	41,345.80	4.77	208,544.77	8.05
Total - Insurance/ Employee	41,345.80	4.77	208,544.77	8.05
Rognan & Associates	600.00	0.07	3,000.00	0.12
Spector, Wolfe, McLaughlin	960.30	0.11	4,412.34	0.17
Darla Sansoucie	0.00	0.00	192.00	0.01

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

	Current Month		Year to Date	
Paylocity	264.65	0.03	1,194.99	0.05
Lockton	0.00	0.00	1,500.00	0.06
Aon Consulting	3,112.55	0.36	3,112.55	0.12
EMS/Mc	115.96	0.01	5,972.10	0.23
Pick, Eggemeyer & Williamson	2,670.00	0.31	2,670.00	0.10
EMS/MC C/C Fees	3,087.64	0.36	11,201.20	0.43
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.17
Total - Professional Fees	10,811.10	1.25	37,805.18	1.46
GEMT Fees	0.00	0.00	102,256.48	3.95
Total - GEMT Fees	0.00	0.00	102,256.48	3.95
Ambulance Transfer	945.75	0.11	8,171.12	0.32
Total - Building Maintenance	945.75	0.11	8,171.12	0.32
Stryker	0.00	0.00	5,198.40	0.20
Airgas	192.94	0.02	935.53	0.04
SSM Health	2,894.31	0.33	7,151.13	0.28
Boundtree	1,837.64	0.21	17,151.41	0.66
Commerce Bank-VISA	33.15	0.00	33.15	0.00
Arrow International	0.00	0.00	429.66	0.02
Grainger	0.00	0.00	346.21	0.01
K&K Supply	0.00	0.00	128.52	0.00
St. Louis County Treasurer	297.56	0.03	297.56	0.01
Traffic Control Company	314.14	0.04	314.14	0.01
Ambulance Transfer	(31.96)	0.00	278.64	0.01
Total - Equipment Maintenance	5,537.78	0.64	32,264.35	1.25
K&K Car Repair	0.00	0.00	2,182.11	0.08
Purcell Tire	0.00	0.00	2,195.40	0.08
Ambulance Expl Transfer	22.54	0.00	276.39	0.01
Total - Vehicle Maintenance	22.54	0.00	4,653.90	0.18
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	586.13	0.02
Total - Worker's Comp Claims	0.00	0.00	586.13	0.02
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	88.50	0.01	246.00	0.01
Total - Doctors Fees	88.50	0.01	246.00	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
Ambulance Transfer	73.78	0.01	951.49	0.04
Total - Misc Expenses	73.78	0.01	951.49	0.04
Commerce Bank-VISA	0.00	0.00	4,456.18	0.17
SSM Health	0.00	0.00	242.00	0.01
ET&C Group	1,350.00	0.16	1,350.00	0.05
EMST	0.00	0.00	1,200.00	0.05
Ambulance Exp Transfer	30.00	0.00	2,437.45	0.09
Total - Training & Education	1,380.00	0.16	9,685.63	0.37
Ambulance Exp Transfer	398.14	0.05	2,461.09	0.09

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

	Current Month		Year to Date	
Uniforms - Payroll	0.00	0.00	7,798.66	0.30
Total - Uniforms	398.14	0.05	10,259.75	0.40
Ambulance Transfer	113.50	0.01	2,045.68	0.08
Total - Supplies/ Cleaning & Maintenan	113.50	0.01	2,045.68	0.08
Ambulance Exp Transfer	639.87	0.07	5,808.02	0.22
Total - Utilities	639.87	0.07	5,808.02	0.22
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	225,394.09	25.98	1,330,820.02	51.37
Excess Revenue over (under) Expenditur \$	642,272.60	74.02	\$ 1,259,911.21	48.63

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 534,598.33	13,656.82	\$ 1,973,251.54	1,390,377.30
Ambulance Service Charge	52,596.55	88,544.92	301,402.24	324,529.70
Interest Income	925.22	5,836.38	17,401.45	27,899.51
COVID-19 Stimulus Income	0.00	0.00	19,129.41	0.00
GEMT Revenue	279,546.59	121,304.80	279,546.59	121,304.80
Total Revenues	867,666.69	229,342.92	2,590,731.23	1,864,111.31
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	867,666.69	229,342.92	2,590,731.23	1,864,111.31
Expenditures				
Salaries-Paramedics	0.00	(0.03)	0.00	(0.03)
Salaries-Fire Chief	3,066.27	4,465.39	16,864.49	16,373.07
Salaries-Deputy Chiefs	16,379.33	16,043.05	89,458.99	74,844.13
Salaries-Admin Assistants	2,678.76	3,462.60	14,690.28	12,810.60
Salaries-Office Manager	1,685.41	2,454.30	9,269.76	8,967.60
Salaries-EMT/Paramedic	122,948.15	181,551.41	674,995.61	659,862.48
Total - Salaries	146,757.92	207,976.72	805,279.13	772,857.85
Salaries OT	3,695.96	7,356.02	23,831.70	24,984.87
Total - OT Salaries	3,695.96	7,356.02	23,831.70	24,984.87
General Exp Transfer	0.00	(4.78)	0.00	1.22
Total - Election Expenses	0.00	(4.78)	0.00	1.22
Ambulance Exp Transfer	0.00	(18.00)	0.00	0.00
Total - Depreciated Assets	0.00	(18.00)	0.00	0.00
PR Taxes - FICA/ Medicare	11,256.45	16,093.87	62,538.55	60,161.58
Total - Payroll Taxes	11,256.45	16,093.87	62,538.55	60,161.58
Ambulance Exp Transfer	315.63	181.95	2,955.30	2,087.40
Total - Office Supplies	315.63	181.95	2,955.30	2,087.40
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	602.35	1,207.97	4,826.73	6,796.58
Total - Gas & Oil/ Fuel	602.35	1,207.97	4,826.73	6,796.58
Bank Charges	82.00	0.00	441.00	284.50
Total - Bank Charges	82.00	0.00	441.00	284.50
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	0.00	22.50	1,591.20	989.70
Total - Dues & Subscriptions	0.00	22.50	1,591.20	989.70
Ambulance Exp Transfer	1,327.02	1,269.10	6,077.91	6,279.08
Total - Insurance/ General	1,327.02	1,269.10	6,077.91	6,279.08
Ambulance Exp Transfer	41,345.80	41,064.59	208,544.77	207,524.57
Total - Insurance/ Employee	41,345.80	41,064.59	208,544.77	207,524.57

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Rognan & Associates	600.00	525.00	3,000.00	2,625.00
Spector, Wolfe, McLaughlin	960.30	1,248.30	4,412.34	4,805.39
Darla Sansoucie	0.00	276.00	192.00	540.00
Paylocity	264.65	243.28	1,194.99	1,105.74
Lockton	0.00	0.00	1,500.00	1,500.00
Aon Consulting	3,112.55	1,444.50	3,112.55	1,665.99
EMS/Mc	115.96	1,402.24	5,972.10	4,689.28
Fick, Eggemeyer & Williamson	2,670.00	0.00	2,670.00	0.00
EMS/MC C/C Fees	3,087.64	2,350.69	11,201.20	10,978.09
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	0.00	0.00	4,500.00	0.00
Total - Professional Fees	10,811.10	7,490.01	37,805.18	27,909.49
GEMT Fees	0.00	0.00	102,256.48	51,515.72
Total - GEMT Fees	0.00	0.00	102,256.48	51,515.72
Ambulance Transfer	945.75	894.17	8,171.12	5,300.54
Total - Building Maintenance	945.75	894.17	8,171.12	5,300.54
Physio-Control	0.00	0.00	0.00	6,065.40
Stryker	0.00	0.00	5,198.40	0.00
Airgas	192.94	709.83	935.53	1,839.69
SSM Health	2,894.31	1,028.15	7,151.13	2,552.34
Boundtree	1,837.64	1,599.22	17,151.41	15,801.26
St. Clare Hospital	0.00	0.00	0.00	7,296.50
Commerce Bank-VISA	33.15	143.93	33.15	423.09
Arrow International	0.00	0.00	429.66	209.50
Grainger	0.00	0.00	346.21	183.56
K&K Supply	0.00	0.00	128.52	0.00
St. Louis County Treasurer	297.56	0.00	297.56	0.00
Traffic Control Company	314.14	0.00	314.14	0.00
Ambulance Transfer	(31.96)	84.72	278.64	1,524.37
Total - Equipment Maintenance	5,537.78	3,565.85	32,264.35	35,895.71
K&K Car Repair	0.00	200.00	2,182.11	3,338.43
Kelly's Auto Parts	0.00	307.38	0.00	462.94
Purcell Tire	0.00	860.67	2,195.40	1,263.03
Dave Sinclair Ford	0.00	13,806.42	0.00	13,806.42
Emergency Services Supply	0.00	489.31	0.00	489.31
Ambulance Expl Transfer	22.54	18.00	276.39	5,904.57
Total - Vehicle Maintenance	22.54	15,681.78	4,653.90	25,264.70
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	206.28	586.13	357.22
Total - Worker's Comp Claims	0.00	206.28	586.13	357.22
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	88.50	106.42	246.00	469.42
Total - Doctors Fees	88.50	106.42	246.00	469.42
Total - Rental Repair	0.00	0.00	0.00	0.00
CLIA Laboratory	0.00	180.00	0.00	180.00
John Medlock	0.00	0.00	0.00	22.50

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ambulance Transfer	73.78	67.79	951.49	828.43
Total - Misc Expenses	73.78	247.79	951.49	1,031.93
Commerce Bank-VISA	0.00	0.00	4,456.18	6,631.79
SSM St. Mary's	0.00	0.00	0.00	16.50
American College of Emergency	0.00	0.00	0.00	2,117.00
Premier Entertainment	0.00	350.00	0.00	350.00
SSM Health	0.00	0.00	242.00	0.00
Anna Brown	0.00	0.00	0.00	280.00
Caleb Herrell	0.00	0.00	0.00	140.00
Jason Lampe	0.00	0.00	0.00	160.00
Dan Sutton	0.00	0.00	0.00	240.00
Stephanie Spaniol	0.00	0.00	0.00	240.00
Adam Magrecki	0.00	0.00	0.00	320.00
ET&C Group	1,350.00	0.00	1,350.00	1,750.00
Chris McCarthy	0.00	0.00	0.00	105.74
Mercy Hospital South	0.00	0.00	0.00	700.00
Rob Miller	0.00	24.68	0.00	24.68
Sonia Palmisano	0.00	120.00	0.00	120.00
Vinyl Images	0.00	813.44	0.00	813.44
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	30.00	245.36	2,437.45	3,146.44
Total - Training & Education	1,380.00	1,553.48	9,685.63	17,155.59
Ambulance Exp Transfer	398.14	1,153.26	2,461.09	5,576.21
Uniforms - Payroll	0.00	0.00	7,798.66	7,126.43
Total - Uniforms	398.14	1,153.26	10,259.75	12,702.64
Ambulance Transfer	113.50	610.78	2,045.68	2,125.81
Total - Supplies/ Cleaning & Maintenan	113.50	610.78	2,045.68	2,125.81
Ambulance Exp Transfer	639.87	879.93	5,808.02	6,129.36
Total - Utilities	639.87	879.93	5,808.02	6,129.36
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	225,394.09	307,539.69	1,330,820.02	1,267,825.48
Excess Revenue over (under) Expenditur \$	642,272.60	(78,196.77) \$	1,259,911.21	596,285.83

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

ASSETS

Current Assets		
Simmons Bank	\$	699,553.48
Investments		217,386.25
Taxes Receivable - Current		326,338.00
Interest Receivable		1,126.84
Prepaid Expenses		1,103.62
Total Current Assets		1,245,508.19
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>1,245,508.19</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	<u>3,577.38</u>
Total Current Liabilities		3,577.38
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		<u>98,383.00</u>
Total Deferred Inflows of Resources		<u>98,383.00</u>
Total Liabilities		101,960.38
Fund Balance		
Nonspendable- Prepaid Expense		1,103.62
Fund Balance - Restricted		1,038,030.03
Excess Revenue over (under) Ex		<u>104,414.16</u>
Total Fund Balance		<u>1,143,547.81</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,245,508.19</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 89,004.73	99.85	\$ 328,525.94	99.26
Interest Income	136.46	0.15	2,464.28	0.74
Total Revenues	<u>89,141.19</u>	100.00	<u>330,990.22</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>89,141.19</u>	100.00	<u>330,990.22</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	197,562.28	59.69
Telephone Expenses	1,599.36	1.79	8,099.56	2.45
Communication Expense	3,260.55	3.66	20,914.22	6.32
Total Expenditures	<u>4,859.91</u>	5.45	<u>226,576.06</u>	68.45
Excess Revenue over (under) Expenditur	\$ <u>84,281.28</u>	94.55	\$ <u>104,414.16</u>	31.55

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 89,004.73	99.85	\$ 328,525.94	99.26
Simmons Bank Interest	136.46	0.15	2,464.28	0.74
Total Revenues	89,141.19	100.00	330,990.22	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	89,141.19	100.00	330,990.22	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	197,562.28	59.69
Charter Communications	1,126.74	1.26	5,477.94	1.66
AT&T	709.12	0.80	3,550.12	1.07
Telephone Reimbursements	(236.50)	(0.27)	(928.50)	(0.28)
Charter Communications	949.00	1.06	4,745.00	1.43
Commerce Bank-VISA	289.28	0.32	2,498.21	0.75
Miken Technologies	1,403.67	1.57	10,442.97	3.16
AT&T	618.60	0.69	3,093.00	0.93
Tom Dimercurio	0.00	0.00	135.04	0.04
Total Expenditures	4,859.91	5.45	226,576.06	68.45
Excess Revenue over (under) Expenditur	\$ 84,281.28	94.55	\$ 104,414.16	31.55

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

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 89,004.73	\$ 2,290.28	\$ 328,525.94	\$ 233,069.75
Interest Income	136.46	1,008.21	2,464.28	4,658.81
Total Revenues	<u>89,141.19</u>	<u>3,298.49</u>	<u>330,990.22</u>	<u>237,728.56</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>89,141.19</u>	<u>3,298.49</u>	<u>330,990.22</u>	<u>237,728.56</u>
Expenditures				
Dispatching Services	0.00	0.00	197,562.28	177,755.12
Telephone Expenses	1,599.36	1,488.42	8,099.56	8,335.67
Communication Expense	3,260.55	1,904.55	20,914.22	17,547.76
Total Expenditures	<u>4,859.91</u>	<u>3,392.97</u>	<u>226,576.06</u>	<u>203,638.55</u>
Excess Revenue over (under) Expenditur	\$ <u>84,281.28</u>	\$ <u>(94.48)</u>	\$ <u>104,414.16</u>	\$ <u>34,090.01</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 89,004.73	\$ 2,290.28	\$ 328,525.94	\$ 233,069.75
Simmons Bank Interest	136.46	1,008.21	2,464.28	4,658.81
Total Revenues	<u>89,141.19</u>	<u>3,298.49</u>	<u>330,990.22</u>	<u>237,728.56</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>89,141.19</u>	<u>3,298.49</u>	<u>330,990.22</u>	<u>237,728.56</u>
Expenditures				
Central County Emergency 911	0.00	0.00	197,562.28	177,755.12
Charter Communications	1,126.74	1,068.94	5,477.94	5,245.78
AT&T	709.12	708.98	3,550.12	3,999.39
Telephone Reimbursements	(236.50)	(289.50)	(928.50)	(909.50)
Charter Communications	949.00	0.00	4,745.00	3,796.00
Commerce Bank-VISA	289.28	0.00	2,498.21	1,633.14
Miken Technologies	1,403.67	1,409.67	10,442.97	7,116.33
AT&T	618.60	494.88	3,093.00	2,842.84
Wireless USA	0.00	0.00	0.00	366.45
Public Safety Upfitters	0.00	0.00	0.00	1,395.00
BRDA Electric	0.00	0.00	0.00	398.00
Tom Dimercurio	0.00	0.00	135.04	0.00
Total Expenditures	<u>4,859.91</u>	<u>3,392.97</u>	<u>226,576.06</u>	<u>203,638.55</u>
Excess Revenues over (under) Expenditu	\$ <u>84,281.28</u>	\$ <u>(94.48)</u>	\$ <u>104,414.16</u>	\$ <u>34,090.01</u>

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

ASSETS

Current Assets		
Simmons Bank - 2944	\$	202,642.03
Investments		34,271,506.00
Investments-Emp 457 Plan		7,066,403.58
Taxes Receivable - Current		654,906.00
Total Current Assets		42,195,457.61
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>42,195,457.61</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	7,066,403.58
Total Current Liabilities		7,066,403.58
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		197,438.00
Total Deferred Inflows of Resources		197,438.00
Total Liabilities		7,263,841.58
Fund Balance		
Held in Trust for Emp Retire		35,131,640.69
Excess Revenue over (under) Ex		(200,024.66)
Total Fund Balance		34,931,616.03
Total Liab., Def. Inflows & Fund Balance	\$	<u>42,195,457.61</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 178,587.99	99.96	\$ 659,182.05	46.69
Interest Income	70.80	0.04	2,700.29	0.19
Overhead Transfer	0.00	0.00	750,000.00	53.12
Total Revenues	<u>178,658.79</u>	100.00	<u>1,411,882.34</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>178,658.79</u>	100.00	<u>1,411,882.34</u>	100.00
Expenditures				
Bank Charges	26.00	0.01	41.00	0.00
Benefit Payments	402,966.50	225.55	1,611,866.00	114.16
Total Expenditures	<u>402,992.50</u>	225.57	<u>1,611,907.00</u>	114.17
Excess Revenue over (under) Expenditur	\$ <u>(224,333.71)</u>	(125.57)	\$ <u>(200,024.66)</u>	(14.17)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 178,587.99	99.96	\$ 659,182.05	46.69
Simmons Bank Interest	70.80	0.04	2,700.29	0.19
Overhead Transfer	0.00	0.00	750,000.00	53.12
Total Revenues	<u>178,658.79</u>	<u>100.00</u>	<u>1,411,882.34</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>178,658.79</u>	<u>100.00</u>	<u>1,411,882.34</u>	<u>100.00</u>
Expenditures				
Simmons Bank	26.00	0.01	41.00	0.00
Voya	402,966.50	225.55	1,611,866.00	114.16
Total Expenditures	<u>402,992.50</u>	<u>225.57</u>	<u>1,611,907.00</u>	<u>114.17</u>
Excess Revenue over (under) Expenditur	\$ <u>(224,333.71)</u>	<u>(125.57)</u>	\$ <u>(200,024.66)</u>	<u>(14.17)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 178,587.99	\$ 4,537.46	\$ 659,182.05	\$ 462,126.79
Interest Income	70.80	49.99	2,700.29	2,602.68
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Revenues	<u>178,658.79</u>	<u>4,587.45</u>	<u>1,411,882.34</u>	<u>964,729.47</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>178,658.79</u>	<u>4,587.45</u>	<u>1,411,882.34</u>	<u>964,729.47</u>
Expenditures				
Bank Charges	26.00	0.00	41.00	0.00
Benefit Payments	<u>402,966.50</u>	<u>0.00</u>	<u>1,611,866.00</u>	<u>1,300,346.94</u>
Total Expenditures	<u>402,992.50</u>	<u>0.00</u>	<u>1,611,907.00</u>	<u>1,300,346.94</u>
Excess Revenue over (under) Expenditur	\$ <u>(224,333.71)</u>	\$ <u>4,587.45</u>	\$ <u>(200,024.66)</u>	\$ <u>(335,617.47)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 178,587.99	\$ 4,537.46	\$ 659,182.05	\$ 462,126.79
Simmons Bank Interest	70.80	49.99	2,700.29	2,602.68
Overhead Transfer	0.00	0.00	750,000.00	500,000.00
Total Revenues	<u>178,658.79</u>	<u>4,587.45</u>	<u>1,411,882.34</u>	<u>964,729.47</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>178,658.79</u>	<u>4,587.45</u>	<u>1,411,882.34</u>	<u>964,729.47</u>
Expenditures				
Simmons Bank	26.00	0.00	41.00	0.00
Voya	402,966.50	0.00	1,611,866.00	1,300,346.94
Total Expenditures	<u>402,992.50</u>	<u>0.00</u>	<u>1,611,907.00</u>	<u>1,300,346.94</u>
Excess Revenues over (under) Expenditu	\$ <u>(224,333.71)</u>	\$ <u>4,587.45</u>	\$ <u>(200,024.66)</u>	\$ <u>(335,617.47)</u>

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

ASSETS

Current Assets		
Simmons Bank	\$	1,332,141.16
Taxes Receivable		1,300,891.00
Due From General Fund		649,166.41
Total Current Assets		3,282,198.57
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>3,282,198.57</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Due To Capital Projects Fund	\$	649,166.41
Total Current Liabilities		649,166.41
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		392,187.00
Total Deferred Inflows of Resources		392,187.00
Total Liabilities		1,041,353.41
Fund Balance		
Fund Balance - Assigned		1,690,347.65
Excess Revenue over (under) Ex		550,497.51
Total Fund Balance		2,240,845.16
Total Liab, Def Infs & Fund Balance	\$	<u>3,282,198.57</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 351,913.50	99.87	\$ 1,299,230.44	99.79
Simmons Bank	467.94	0.13	2,716.95	0.21
Total Revenues	<u>352,381.44</u>	100.00	<u>1,301,947.39</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>352,381.44</u>	100.00	<u>1,301,947.39</u>	100.00
Expenditures				
UMB Bank	318.00	0.09	636.00	0.05
Bond Interest	0.00	0.00	750,813.88	57.67
Total Expenditures	<u>318.00</u>	0.09	<u>751,449.88</u>	57.72
Excess of Revenue over (under) Expend	\$ <u>352,063.44</u>	99.91	\$ <u>550,497.51</u>	42.28

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 351,913.50	\$ 0.00	\$ 1,299,230.44	\$ 0.00
Simmons Bank	467.94	0.17	2,716.95	0.17
Total Revenues	352,381.44	0.17	1,301,947.39	0.17
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	352,381.44	0.17	1,301,947.39	0.17
Expenditures				
Simmons Bank Charges	0.00	0.00	0.00	8.00
UMB Bank	318.00	0.00	636.00	0.00
Bond Interest	0.00	0.00	750,813.88	0.00
Total Expenditures	318.00	0.00	751,449.88	8.00
Excess Revenue over (under) Expend	\$ 352,063.44	\$ 0.17	\$ 550,497.51	\$ (7.83)

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

ASSETS

Current Assets		
Simmons Bank - 0798	\$	16,243,331.41
Due From Debt Service Fund		649,166.41
Prepaid Expenses		213,479.00
Total Current Assets		17,105,976.82
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>17,105,976.82</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	38,140.80
Due To General Fund		649,166.41
Total Current Liabilities		687,307.21
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		687,307.21
Fund Balance		
Fund Balance - Restricted		18,347,330.28
Excess Revenue over (under) Ex		(1,928,660.67)
Total Fund Balance		16,418,669.61
Total Liab., Def. Inflows & Fund Balance	\$	<u>17,105,976.82</u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 3,770.83	100.00	\$ 73,677.79	100.00
Total Revenues	<u>3,770.83</u>	<u>100.00</u>	<u>73,677.79</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,770.83</u>	<u>100.00</u>	<u>73,677.79</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	1,592,928.93	12,243.46	1,655,436.29	2,246.86
Bldg Construction House 3	154,372.24	4,093.85	208,018.36	282.34
Vehicles	0.00	0.00	40,109.81	54.44
Vehicles-Apparatus	<u>47,288.00</u>	<u>1,254.05</u>	<u>98,774.00</u>	<u>134.06</u>
Total Expenditures	<u>1,794,589.17</u>	<u>17,591.36</u>	<u>2,002,338.46</u>	<u>2,717.70</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,790,818.34)</u>	<u>(47,491.3</u>	\$ <u>(1,928,660.67)</u>	<u>(2,617.70</u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 3,770.83	100.00	\$ 73,677.79	100.00
Total Revenues	<u>3,770.83</u>	<u>100.00</u>	<u>73,677.79</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,770.83</u>	<u>100.00</u>	<u>73,677.79</u>	<u>100.00</u>
Expenditures				
ArchImages	73,891.41	1,959.55	136,098.77	184.72
St. Louis Title Company	1,517,399.79	10,240.47	1,517,399.79	2,059.51
Shannon & Wilson	1,637.73	43.43	1,637.73	2.22
City of Fenton	0.00	0.00	300.00	0.41
ArchImages	4,401.26	116.72	33,252.63	45.13
MSD	0.00	0.00	9,128.50	12.39
St. Louis County Treasurer	0.00	0.00	11,986.25	16.27
Travelers	0.00	0.00	3,680.00	4.99
Lawlor Corporation	149,970.98	3,977.13	149,970.98	203.55
Troutt & Sons	0.00	0.00	35,330.00	47.95
Donatini Inc.	0.00	0.00	4,779.81	6.49
Weis Fire & Safety	47,288.00	1,254.05	98,774.00	134.06
Total Expenditures	<u>1,794,589.17</u>	<u>17,591.36</u>	<u>2,002,338.46</u>	<u>2,717.70</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,790,818.34)</u>	<u>(47,491.3</u>	\$ <u>(1,928,660.67)</u>	<u>(2,617.70)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	21,235,838.04
Simmons Bank Interest	3,770.83	38,943.99	73,677.79	109,828.97
Total Revenues	<u>3,770.83</u>	<u>38,943.99</u>	<u>73,677.79</u>	<u>21,345,667.01</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,770.83</u>	<u>38,943.99</u>	<u>73,677.79</u>	<u>21,345,667.01</u>
Expenditures				
Bld Construction House2	1,592,928.93	0.00	1,655,436.29	7,620.45
Bldg Construction House 3	154,372.24	0.00	208,018.36	84,324.05
Lease Expenses	0.00	0.00	0.00	706,228.82
Firefighting & Rescue Equip	0.00	0.00	0.00	82,258.12
Vehicles	0.00	0.00	40,109.81	43,167.00
Vehicles-Apparatus	47,288.00	0.00	98,774.00	223,073.00
Bond Issuance Fees	0.00	0.00	0.00	99,527.90
Communications	0.00	0.00	0.00	2,553.98
Total Expenditures	<u>1,794,589.17</u>	<u>0.00</u>	<u>2,002,338.46</u>	<u>1,248,753.32</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,790,818.34)</u>	<u>38,943.99</u>	\$ <u>(1,928,660.67)</u>	<u>20,096,913.69</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	21,235,838.04
Simmons Bank Interest	3,770.83	38,943.99	73,677.79	109,828.97
Total Revenues	3,770.83	38,943.99	73,677.79	21,345,667.01
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,770.83	38,943.99	73,677.79	21,345,667.01
Expenditures				
ArchImages	73,891.41	0.00	136,098.77	7,620.45
St. Louis Title Company	1,517,399.79	0.00	1,517,399.79	0.00
Shannon & Wilson	1,637.73	0.00	1,637.73	0.00
City of Fenton	0.00	0.00	300.00	0.00
ArchImages	4,401.26	0.00	33,252.63	84,324.05
MSD	0.00	0.00	9,128.50	0.00
St. Louis County Treasurer	0.00	0.00	11,986.25	0.00
Travelers	0.00	0.00	3,680.00	0.00
Lawlor Corporation	149,970.98	0.00	149,970.98	0.00
Lease Interest	0.00	0.00	0.00	23,251.95
Clayton Holding Lease	0.00	0.00	0.00	383,160.24
Commerce Bank Lease	0.00	0.00	0.00	299,816.63
Sentinel Emergency	0.00	0.00	0.00	10,990.12
MacQueen Emergency	0.00	0.00	0.00	71,268.00
Don Brown Chevrolet	0.00	0.00	0.00	43,167.00
Troutt & Sons	0.00	0.00	35,330.00	0.00
Donatini Inc.	0.00	0.00	4,779.81	0.00
American Response Vehicles	0.00	0.00	0.00	223,073.00
Weis Fire & Safety	47,288.00	0.00	98,774.00	0.00
Island Tech Services	0.00	0.00	0.00	1,380.00
CCE-911	0.00	0.00	0.00	1,173.98
Bond Issuance Fees	0.00	0.00	0.00	649.00
Gilmore & Bell	0.00	0.00	0.00	43,000.00
McLiney & Company	0.00	0.00	0.00	10,000.00
S&P Global	0.00	0.00	0.00	22,000.00
Thompson Coburn LLP	0.00	0.00	0.00	20,000.00
UMB	0.00	0.00	0.00	300.00
Stifel Bank	0.00	0.00	0.00	2,578.90
MO State Auditor	0.00	0.00	0.00	1,000.00
Total Expenditures	1,794,589.17	0.00	2,002,338.46	1,248,753.32
Excess Revenue over (under) Expenditur	\$ (1,790,818.34)	38,943.99	\$ (1,928,660.67)	20,096,913.69