

Fenton Fire Protection District

Financial Statements
~
March 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 March 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

April 18, 2020

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

MARCH 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				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$662,208)	1%	\$85,971	(\$467,680)	\$36,091	(\$194,528)
2019	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	10.20	1.90	7.41	(0.89)
February	16.70	16.89	0.19	14.14	(2.56)
March	25.00	23.84	(1.16)	21.65	(3.35)
April	33.30	30.38	(2.92)	30.05	(3.25)
May	41.70	39.84	(1.86)	39.68	(2.02)
June	50.00	49.57	(0.43)	49.72	(0.28)
July	58.30	58.79	0.49	59.30	1.00
August	66.60	65.57	(1.03)	66.10	(0.50)
September	75.00	72.54	(2.46)	73.24	(1.76)
October	83.30	81.74	(1.56)	82.58	(0.72)
November	91.60	88.64	(2.96)	89.84	(1.76)
December	100.00	95.07	(4.93)	96.47	(3.53)
(\$550,983)	1%	\$85,971	(\$423,681)	\$36,091	(\$127,302)
2018	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00	27.77	2.77	21.73	(3.27)
April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
June	50.00	51.08	1.08	46.53	(3.47)
July	58.30	57.43	(0.87)	53.92	(4.38)
August	66.60	63.17	(3.43)	60.85	(5.75)
September	75.00	75.84	0.84	67.58	(7.42)
October	83.30	83.36	0.06	75.45	(7.85)
November	91.60	83.33	(8.27)	84.48	(7.12)
December	100.00	91.31	(8.69)	92.42	(7.58)
(\$1,020,606)	1%	\$85,971	(\$747,076)	\$36,091	(\$273,530)
2017	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
March	25.00	26.16	1.16	21.21	(3.79)
April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
July	58.30	57.70	(0.60)	54.08	(4.22)
August	66.60	64.57	(2.03)	61.00	(5.60)
September	75.00	71.48	(3.52)	67.99	(7.01)
October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
December	100.00	107.53	7.53	91.89	(8.11)
\$354,576	1%	\$85,971	\$647,346	\$36,091	(\$292,769)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			MARCH 31, 2020	PAGE 3
ACTUAL 2020 - COMPARED TO 2020 BUDGET	MARCH 31, 2020	2020	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$6,180,960	\$13,443,367	(\$7,262,407)	45.98%
Building and other permits	48,626	175,000	(126,374)	27.79%
Ambulance fees, net	191,119	775,000	(583,881)	24.66%
Interest	72,303	185,000	(112,697)	39.08%
Miscellaneous revenue	2,499	6,500	(4,001)	38.45%
Rental income	0	0	0	
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,495,507	\$14,584,867	(\$8,089,360)	44.54%
EXPENDITURES				
Bank service charges	\$296	\$2,000	(\$1,704)	14.80%
Building maintenance	12,069	64,398	(52,329)	18.74%
Depreciated assets - capital assets	11,949	302,000	(290,051)	3.96%
Doctors fees & medical exams	100	50,000	(49,900)	0.20%
Dues and subscriptions	5,339	25,882	(20,543)	20.63%
Election expenses	0	0	0	
Equipment maintenance & expensed	60,126	269,280	(209,154)	22.33%
Equipment purchases and replacement	14,090	0	14,090	
Gasoline and oil	11,943	60,500	(48,557)	19.74%
Insurance - employee - medical & dental	419,043	2,311,625	(1,892,582)	18.13%
Insurance - general	11,761	436,000	(424,239)	2.70%
Mortgage interest payments/expense	0	0	0	
Miscellaneous expenses	2,170	12,250	(10,080)	17.71%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	7,558	36,550	(28,992)	20.68%
Payroll taxes	118,932	525,000	(406,068)	22.65%
Professional fees & services	47,724	305,300	(257,576)	15.63%
Rental Management Fee/repairs	0	0	0	
Salaries	1,565,399	7,314,000	(5,748,601)	21.40%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	5,648	20,000	(14,352)	28.24%
Training and education	21,740	105,780	(84,040)	20.55%
Uniforms	29,583	140,050	(110,467)	21.12%
Utilities	13,152	64,000	(50,848)	20.55%
Vehicle maintenance & repairs	29,112	156,500	(127,388)	18.60%
Work Comp Claims	1,592	5,000	(3,408)	31.84%
TOTAL EXPENDITURES	\$2,389,326	\$12,206,115	(\$9,816,789)	19.57%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,106,181	\$2,378,752	\$1,727,429	172.62%
General/Ambulance/Pension Overhead Transfer	\$0	(\$750,000)	\$0	-0.00%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,106,181	\$1,628,752	\$1,727,429	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			MARCH 31, 2020	PAGE 4
ACTUAL 2020 - COMPARED TO ACTUAL 2019	ACTUAL	ACTUAL	2020 - 2019 \$	2020 - 2019 %
	2020	2019	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,180,960	\$5,891,078	\$289,882	✓ 4.92%
Building and other permits	48,626	47,709	917	✓ 1.92%
Ambulance fees, net	191,119	165,404	25,715	✓ 15.55%
Interest	72,303	66,754	5,549	8.31%
Miscellaneous revenue	2,499	757	1,742	230.12%
Rental income	0	4,360	(4,360)	-100.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,495,507	\$6,176,052	\$319,455	✓ 5.17%
EXPENDITURES				
Bank service charges	\$296	\$304	(\$8)	-2.63%
Building maintenance	12,069	11,943	126	✓ 1.06%
Depreciated assets - capital assets	11,949	243,421	(231,472)	✓ -95.09%
Doctors fees & medical exams	100	1,110	(1,010)	-90.99%
Dues and subscriptions	5,339	3,239	2,100	64.83%
Election expenses	0	20	(20)	✓ -100.00%
Equipment maintenance & expensed	60,126	44,605	15,521	✓ 34.80%
Equipment purchases and replacement	14,090	3,831	10,259	267.79%
Gasoline and oil	11,943	13,248	(1,305)	-9.85%
Insurance - employee - medical & dental	419,043	413,571	5,472	1.32%
Insurance - general	11,761	12,694	(933)	-7.35%
Mortgage Interest payments/expense	0	0	0	
Miscellaneous expenses	2,170	2,589	(419)	-16.18%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	7,558	4,536	3,022	66.62%
Payroll taxes	118,932	114,630	4,302	✓ 3.75%
Professional fees & services	47,724	31,488	16,236	✓ 51.56%
Rental Management Fee/repairs	0	529	(529)	✓ -100.00%
Salaries	1,514,445	1,459,971	54,474	✓ 3.73%
Salaries - OT	50,954	49,361	1,593	3.23%
Supplies - cleaning & laundry	5,648	4,967	681	13.71%
Training and education	21,740	24,288	(2,548)	-10.49%
Uniforms	29,583	35,696	(6,113)	-17.13%
Utilities	13,152	13,434	(282)	-2.10%
Vehicle maintenance & repairs	29,112	36,667	(7,555)	-20.60%
Work Comp Claims	1,592	503	1,089	216.50%
TOTAL EXPENDITURES	\$2,389,326	\$2,526,645	(\$137,319)	✓ -5.43%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,106,181	\$3,649,407	\$456,774	✓ 112.52%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,106,181	\$3,649,407	\$456,774	✓ 112.52%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				MARCH 31, 2020			PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$10,351,504	\$3,091,863	\$13,443,367	\$513,917	\$1,032,014	\$1,957,630		\$16,948,928
Building and other permits	175,000		175,000					175,000
Ambulance fees, net		775,000	775,000					775,000
Interest	125,000	60,000	185,000	8,000	1,000	500	75,000	269,500
Miscellaneous revenue	8,000	500	8,500		0		0	6,500
Rental income	0		0					0
Financing Source - Loan Proceeds	0		0					0
TOTAL REVENUES	\$10,657,504	\$3,927,363	\$14,584,867	\$521,917	\$1,033,014	\$1,958,130	\$75,000	\$18,172,928
EXPENDITURES								
Bank service charges	\$500	\$1,500	\$2,000					\$2,000
Building maintenance	45,079	19,319	64,398					64,398
Depreciated assets - capital assets	302,000	0	302,000	0				312,000
Doctors fees & medical exams	35,000	15,000	50,000				\$10,000	50,000
Dues and subscriptions	18,830	7,052	25,882					25,882
Election expenses	0	0	0					0
Equipment maintenance & expensed	170,875	98,405	269,280					269,280
Equipment purchases and replacement	0	0	0				10,784,065	10,784,065
Gasoline and oil	42,350	18,150	60,500					60,500
Insurance - employee - medical & dental	1,618,137	693,488	2,311,625					2,311,625
Insurance - general	305,200	130,800	436,000					436,000
Mortgage Interest payments/expense	0	0	0					0
Miscellaneous expenses	7,375	4,875	12,250					12,250
Lease expenses - principal & interest	0	0	0					0
Office supplies and expenses	25,585	10,965	36,550					36,550
Payroll taxes	367,500	157,500	525,000					525,000
Professional fees & services	122,710	162,590	305,300			2,700		308,000
Rental Management Fee/repairs	0	0	0					0
Salaries	5,189,400	2,124,600	7,314,000					7,314,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	14,000	6,000	20,000					20,000
Training and education	83,960	41,820	125,780					125,780
Uniforms	99,750	40,250	140,000					140,000
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				MARCH 31, 2020			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$4,759,619	\$1,421,341	\$6,180,960	\$236,638	\$474,813	\$936,696		\$7,829,109
Building and other permits	48,626		48,626					48,626
Ambulance fees, net		191,119	191,119					191,119
Interest	56,704	15,599	72,303	2,201	2,563	1,849	66,212	145,128
Miscellaneous revenue	2,499	0	2,499		0			2,499
Rental income	0		0					0
Lease expenses - principal & interest	0		0					0
TOTAL REVENUES	\$4,867,448	\$1,628,059	\$6,495,507	\$238,839	\$477,376	\$938,547	\$66,212	\$8,216,481
EXPENDITURES								
Bank service charges	\$22	\$274	\$296					\$296
Building maintenance	8,448	3,621	12,069					12,069
Depreciated assets - capital assets	11,949	0	11,949	0			0	11,949
Doctors fees & medical exams	70	30	100					100
Dues and subscriptions	3,748	1,591	5,339					5,339
Election expenses	0	0	0					0
Equipment maintenance & expensed	35,870	24,456	60,126					60,126
Equipment purchases and replacement	14,090	0	14,090				207,749	221,839
Gasoline and oil	8,360	3,583	11,943					11,943
Insurance - employee - medical & dental	293,248	125,795	419,043					419,043
Insurance - general	8,233	3,528	11,761					11,761
Mortgage interest payments/expense	0	0	0					0
Miscellaneous expenses	1,519	651	2,170					2,170
Lease expenses - principal & interest	0	0	0					0
Office supplies and expenses	5,291	2,267	7,558					7,558
Payroll taxes	84,165	34,767	118,932					118,932
Professional fees & services	25,718	22,008	47,724				0	47,724
Rental Management Fee/repairs	0	0	0					0
Salaries	1,107,682	457,717	1,565,399					1,565,399
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	3,970	1,678	5,648					5,648
Training and education	13,357	8,383	21,740					21,740
Uniforms	20,708	8,875	29,583					29,583
Utilities	9,206	3,946	13,152	16,591				29,743
Vehicle maintenance & repairs	25,178	3,934	29,112					29,112
Work Comp Claims	1,114	478	1,592					1,592
Dispatch - CCE-911			0	197,562				197,562
Pension Contribution					\$402,967			402,967
Debt Service payments - principal + interest						750,814		750,814
TOTAL EXPENDITURES	\$1,681,744	\$707,582	2,389,326	\$214,153	\$402,967	\$750,814	\$207,749	\$3,965,009
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,185,704	\$920,477	\$4,106,181	\$24,686	\$74,409	\$187,733	(\$141,537)	\$4,251,472
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$500,000	\$0		\$500,000
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,185,704	\$920,477	\$4,106,181	\$24,686	\$574,409	\$0	(\$141,537)	\$4,563,739

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	OVER (UNDER) BUDGET					MARCH 31, 2020		PAGE 7
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	(\$5,591,885)	(\$1,670,522)	(\$7,262,407)	(\$277,279)	(\$557,201)		\$0	(\$9,117,819)
Building and other permits	(126,374)	0	(126,374)	0	0		0	(126,374)
Ambulance fees, net	0	(583,881)	(583,881)	0	0		0	(583,881)
Interest	(88,296)	(44,401)	(112,697)	(5,799)	1,563		(8,788)	(124,372)
Miscellaneous revenue	(3,501)	(500)	(4,001)	0	0		0	(4,001)
Rental income	0	0	0	0	0		0	0
Financing Source - Loan Proceeds	0	0	0	0	0		0	0
TOTAL REVENUES	(\$5,790,056)	(\$2,299,304)	(\$8,089,360)	(\$283,078)	(\$555,638)	\$0	(\$8,788)	(\$9,956,447)
EXPENDITURES								
Bank service charges	(\$478)	(\$1,226)	(\$1,704)	\$0	\$0		\$0	(\$1,704)
Building maintenance	(36,631)	(15,698)	(52,329)	0	0		0	(52,329)
Depreciated assets - capital assets	(290,051)	0	(290,051)	0	0		0	(290,051)
Doctors fees & medical exams	(34,930)	(14,970)	(49,900)	0	0		(10,000)	(300,051)
Dues and subscriptions	(15,082)	(5,461)	(20,543)	0	0		0	(49,900)
Election expenses	0	0	0	0	0		0	(20,543)
Equipment maintenance & expensed	(135,205)	(73,949)	(209,154)	0	0		0	0
Equipment purchases and replacement	14,090	0	14,090	0	0		0	(209,154)
Gasoline and oil	(33,990)	(14,567)	(48,557)	0	0		(10,576,316)	(10,562,226)
Insurance - employee - medical & dental	(1,324,899)	(567,693)	(1,892,592)	0	0		0	(48,567)
Insurance - general	(296,967)	(127,272)	(424,239)	0	0		0	(1,892,592)
Mortgage interest payments/expense	0	0	0	0	0		0	(424,239)
Miscellaneous expenses	(5,856)	(4,224)	(10,080)	0	0		0	0
Lease expenses - principal & interest	0	0	0	0	0		0	(10,080)
Office supplies and expenses	(20,294)	(8,698)	(28,992)	0	0		0	0
Payroll taxes	(283,335)	(122,733)	(406,068)	0	0		0	(28,992)
Professional fees & services	(96,994)	(160,582)	(257,576)	0	0		0	(406,068)
Rental Management Fee/repairs	0	0	0	0	0		0	(260,276)
Salaries	(4,081,718)	(1,666,883)	(5,748,601)	0	0		0	0
Salaries - OT	0	0	0	0	0		0	(5,748,601)
Supplies - cleaning & laundry	(10,030)	(4,322)	(14,352)	0	0		0	0
Training and education	(50,803)	(33,437)	(84,040)	0	0		0	(14,352)
Uniforms	(79,052)	(31,415)	(110,467)	0	0		0	(84,040)
Utilities	(35,594)	(15,254)	(50,848)	(101,059)	0		0	(110,467)
Vehicle maintenance & repairs	(95,322)	(32,066)	(127,388)	0	0		0	(151,907)
Work Comp Claims	(2,388)	(1,022)	(3,408)	0	0		0	(127,388)
Dispatch - CCE-911	0	0	0	(161,438)	0		0	(3,408)
Pension Contribution	0	0	0	0	(1,380,047)		0	(161,438)
Debt Service payments - principal + interest						(379,625)		(1,380,047)
TOTAL EXPENDITURES	(\$8,915,317)	(\$2,901,472)	(\$9,816,789)	(\$262,497)	(\$1,380,047)	(\$379,625)	(\$10,588,316)	(\$22,427,974)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,125,261	\$802,168	\$1,727,429	(\$20,581)	\$824,409	\$379,625	\$10,577,528	\$12,471,527

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	PERCENT OF BUDGET USED					MARCH 31, 2020		PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	45.98%	✓ 45.97%	45.98%	✓ 46.05%	46.01%			46.20%
Building and other permits	27.79%	✓	27.79%	✓				27.79%
Ambulance fees, net		24.66%	24.66%					24.66%
Interest	45.36%	28.00%	39.08%	27.51%			88.28%	53.85%
Miscellaneous revenue	41.65%	0.00%	38.45%					38.45%
Rental income								
Financing Source - Loan Proceeds								
TOTAL REVENUES	45.67%	41.45%	44.54%	45.76%	46.21%		88.28%	45.21%
EXPENDITURES								
Bank service charges	4.40%		14.80%					14.80%
Building maintenance	18.74%	18.74%	18.74%					18.74%
Depreciated assets - capital assets	3.96%		3.96%				0.00%	3.83%
Doctors fees & medical exams	0.20%	0.20%	0.20%					0.20%
Dues and subscriptions	19.90%	22.56%	20.63%					20.63%
Election expenses								
Equipment maintenance & expensed	20.87%	24.85%	22.33%					22.33%
Equipment purchases and replacement							1.93%	2.06%
Gasoline and oil	19.74%	19.74%	19.74%					19.74%
Insurance - employee - medical & dental	18.12%	18.14%	18.13%					18.13%
Insurance - general	2.70%	2.70%	2.70%					2.70%
Mortgage interest payments/expense								
Miscellaneous expenses	20.60%	13.35%	17.71%					17.71%
Lease expenses - principal & interest								
Office supplies and expenses	20.68%	20.67%	20.68%					20.68%
Payroll taxes	22.90%	22.07%	22.65%					22.65%
Professional fees & services	20.96%	12.05%	15.03%					15.49%
Rental Management Fee/repairs								
Salaries	21.35%	✓ 21.54%	✓ 21.40%	✓				21.40%
Salaries - OT								
Supplies - cleaning & laundry	28.36%	✓ 27.97%	✓ 28.24%	✓				28.24%
Training and education	20.88%	20.05%	20.55%					20.55%
Uniforms	20.76%	22.03%	21.12%					21.12%
Utilities	20.55%	✓ 20.55%	20.55%	14.10%				16.37%
Vehicle maintenance & repairs	20.89%	✓ 10.93%	18.60%					18.60%
Work Comp Claims	31.83%	✓ 31.87%	31.84%					31.84%
Dispatch - CCE-911				55.03%	✓			55.03%
Pension Contribution					22.60%	✓		22.60%
Debt Service payments - principal + interest						66.42%	✓	66.42%
TOTAL EXPENDITURES	19.56%	✓ 19.61%	✓ 19.57%	✓ 44.93%	✓ 22.60%	✓ 66.42%	✓ 1.92%	✓ 15.02%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			MARCH 31, 2020	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,759,619	\$10,351,504	(\$5,591,885)	45.98%
Building and other permits	48,626	175,000	(126,374)	27.79%
Interest	56,704	125,000	(68,296)	45.36%
Miscellaneous revenue	2,499	6,000	(3,501)	41.65%
Rental income	0	0	0	
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,867,448	\$10,657,504	(\$5,790,056)	45.67%
EXPENDITURES				
Bank service charges	\$22	\$500	(\$478)	4.40%
Building maintenance	8,448	45,079	(36,631)	18.74%
Depreciated assets - capital assets	11,949	302,000	(290,051)	3.96%
Doctors fees & medical exams	70	35,000	(34,930)	0.20%
Dues and subscriptions	3,748	18,830	(15,082)	19.90%
Election expenses		0	0	
Equipment maintenance & expensed	35,670	170,875	(135,205)	20.87%
Equipment purchases and replacement	14,090	0	14,090	
Gasoline and oil	8,360	42,350	(33,990)	19.74%
Insurance - employee - medical & dental	293,248	1,618,137	(1,324,889)	18.12%
Insurance - general	8,233	305,200	(296,967)	2.70%
Mortgage interest payments/expense		0	0	
Miscellaneous expenses	1,519	7,375	(5,856)	20.60%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	5,291	25,585	(20,294)	20.68%
Payroll taxes	84,165	367,500	(283,335)	22.90%
Professional fees & services	25,716	122,710	(96,994)	20.96%
Rental Management Fee/repairs		0	0	
Salaries	1,107,682	5,189,400	(4,081,718)	21.35%
Salaries - OT		0	0	
Supplies - cleaning & laundry	3,970	14,000	(10,030)	28.36%
Training and education	13,357	63,960	(50,603)	20.88%
Uniforms	20,708	99,760	(79,052)	20.76%
Utilities	9,206	44,800	(35,594)	20.55%
Vehicle maintenance & repairs	25,178	120,500	(95,322)	20.89%
Work Comp Claims	1,114	3,500	(2,386)	31.83%
TOTAL EXPENDITURES	\$1,681,744	\$8,597,061	(\$6,915,317)	19.56%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$3,185,704	\$2,060,443	1,125,261	154.61%
General/Ambulance/Pension Overhead Transfer	\$0	(\$750,000)	\$750,000	
TOTAL OVERHEAD TRANSFERS	\$0	(\$750,000)	\$750,000	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$3,185,704	\$1,310,443	\$1,125,261	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			MARCH 31, 2020	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,421,341	\$3,091,863	(\$1,670,522)	45.97%
Ambulance fees, net	191,119	775,000	(583,881)	24.66%
Interest	15,599	60,000	(44,401)	26.00%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,628,059	\$3,927,363	(\$2,299,304)	41.45%
EXPENDITURES				
Bank service charges	\$274	\$1,500	(\$1,226)	18.27%
Building maintenance	3,621	19,319	(15,698)	18.74%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	30	15,000	(14,970)	0.20%
Dues and subscriptions	1,591	7,052	(5,461)	22.56%
Election expenses		0	0	
Equipment maintenance & expensed	24,456	98,405	(73,949)	24.85%
Equipment purchases and replacement		0	0	
Gasoline and oil	3,583	18,150	(14,567)	19.74%
Insurance - employee - medical & dental	125,795	693,488	(567,693)	18.14%
Insurance - general	3,528	130,800	(127,272)	2.70%
Mortgage interest payments/expense		0	0	
Miscellaneous expenses	651	4,875	(4,224)	13.35%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	2,267	10,965	(8,698)	20.67%
Payroll taxes	34,767	157,500	(122,733)	22.07%
Professional fees & services	22,008	182,590	(160,582)	12.05%
Rental Management Fee/repairs		0	0	
Salaries	457,717	2,124,600	(1,666,883)	21.54%
Salaries - OT		0	0	
Supplies - cleaning & laundry	1,678	6,000	(4,322)	27.97%
Training and education	8,383	41,820	(33,437)	20.05%
Uniforms	8,875	40,290	(31,415)	22.03%
Utilities	3,946	19,200	(15,254)	20.55%
Vehicle maintenance & repairs	3,934	36,000	(32,066)	10.93%
Work Comp Claims	478	1,500	(1,022)	31.87%
TOTAL EXPENDITURES	\$707,582	\$3,609,054	(\$2,901,472)	19.61%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$920,477	\$318,309	\$602,168	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$920,477	\$318,309	\$602,168	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			MARCH 31, 2020	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$474,813	\$1,032,014	(\$557,201)	46.01%
Interest	2,563	1,000	1,563	256.30%
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$477,376	\$1,033,014	(\$555,638)	46.21%
EXPENDITURES				
Pension Fund	\$402,967	\$1,783,014	(\$1,380,047)	22.60%
TOTAL EXPENDITURES	\$402,967	\$1,783,014	(\$1,380,047)	22.60%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$74,409	(\$750,000)	\$824,409	
TRANSFER FROM GENERAL FUND	\$0	\$750,000	(\$750,000)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$74,409	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			MARCH 31, 2020	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$236,638	\$513,917	(\$277,279)	46.05%
Interest	2,201	8,000	(5,799)	27.51%
TOTAL REVENUES	\$238,839	\$521,917	(\$283,078)	45.76%
EXPENDITURES				
Dispatching fees	\$197,562	\$359,000	(\$161,438)	55.03%
Telephone	16,591	117,650	(101,059)	14.10%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$214,153	\$476,650	(\$262,497)	44.93%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$24,686	\$45,267	(\$20,581)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$24,686	\$45,267	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			MARCH 31, 2020	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$936,698	\$1,957,630	(\$1,020,932)	47.85%
Interest	1,849	500	1,349	369.80%
TOTAL REVENUES	\$938,547	\$1,958,130	(\$1,019,583)	47.93%
EXPENDITURES				
Debt Service	\$750,814	\$1,130,439	(\$379,625)	66.42%
Professional fees	0	2,700	(2,700)	
TOTAL EXPENDITURES	\$750,814	\$1,133,139	(\$382,325)	66.26%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$187,733	\$824,991	(\$637,258)	22.76%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	\$187,733	\$824,991	\$0	22.76%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			MARCH 31, 2020	PAGE 14
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	66,212	75,000	(\$8,788)	88.28%
TOTAL REVENUES	\$66,212	\$75,000	(\$8,788)	88.28%
EXPENDITURES				
Depreciated Assets	\$0	\$10,000	(\$10,000)	0.00%
Equipment & Vehicles	91,596	446,486	(354,890)	20.51%
Professional Fees	0		0	
Buildings	116,153	10,337,579	(10,221,426)	1.12%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$207,749	\$10,794,065	(\$10,586,316)	1.92%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$141,537)	(\$10,719,065)	\$10,577,528	1.32%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$10,719,065	(\$10,719,065)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$141,537)	(\$10,719,065)	\$0	1.32%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MARCH 31, 2020	PAGE 15
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$4,759,619	\$4,534,701	\$224,918	✓ 4.96%
Building and other permits	48,626	47,709	917	1.92%
Interest	56,704	50,669	6,135	12.13%
Miscellaneous revenue	2,499	757	1,742	230.12%
Rental income	0	4,350	(4,350)	-100.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,867,448	\$4,638,086	\$229,362	✓ 4.95%
EXPENDITURES				
Bank service charges	\$22	\$55	(\$33)	-60.00%
Building maintenance	8,448	8,360	88	1.05%
Depreciated assets - capital assets	11,949	243,421	(231,472)	✓ -95.09%
Doctors fees & medical exams	70	777	(707)	-90.99%
Dues and subscriptions	3,748	2,282	1,466	64.24%
Election expenses	0	14	(14)	-100.00%
Equipment maintenance & expensed	35,670	18,635	17,035	✓ 91.41%
Equipment purchases and replacement	14,090	3,831	10,259	✓ 267.79%
Gasoline and oil	8,360	9,274	(914)	-9.86%
Insurance - employee - medical & dental	293,248	288,665	4,583	1.59%
Insurance - general	8,233	8,886	(653)	-7.35%
Mortgage interest payments/expense	0		0	
Miscellaneous expenses	1,519	1,911	(392)	-20.51%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	5,291	2,959	2,332	78.81%
Payroll taxes	84,165	81,033	3,132	3.87%
Professional fees & services	25,716	15,784	9,932	62.92%
Rental Management Fee/repairs	0	529	(529)	-100.00%
Salaries	1,072,014	1,032,447	39,567	✓ 3.83%
Salaries - OT	35,668	34,553	1,115	3.23%
Supplies - cleaning & laundry	3,970	3,477	493	14.18%
Training and education	13,357	10,516	2,841	27.02%
Uniforms	20,708	24,987	(4,279)	-17.12%
Utilities	9,206	9,404	(198)	-2.11%
Vehicle maintenance & repairs	25,178	30,787	(5,609)	-18.22%
Work Comp Claims	1,114	352	762	216.48%
TOTAL EXPENDITURES	\$1,681,744	\$1,832,939	(\$151,195)	✓ -8.25%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,185,704	\$2,805,147	\$380,557	✓ 13.57%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	(\$500,000)	\$500,000	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,185,704	\$2,305,147	\$880,557	38.20%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MARCH 31, 2020	PAGE 16
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,421,341	\$1,356,377	\$64,964	✓ 4.79%
Ambulance fees, net	191,119	165,404	25,715	✓ 15.55%
Interest	15,599	16,185	(586)	-3.62%
Miscellaneous revenue	0	0	0	
TOTAL REVENUES	\$1,628,059	\$1,537,966	\$90,093	✓ 5.86%
EXPENDITURES				
Bank service charges	\$274	\$249	\$25	10.04%
Building maintenance	3,621	3,583	38	1.06%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	30	333	(303)	-90.99%
Dues and subscriptions	1,591	957	634	66.25%
Election expenses	0	6	(6)	-100.00%
Equipment maintenance & expensed	24,456	25,970	(1,514)	-5.83%
Equipment purchases and replacement	0		0	
Gasoline and oil	3,583	3,974	(391)	-9.84%
Insurance - employee - medical & dental	125,795	124,906	889	0.71%
Insurance - general	3,528	3,808	(280)	-7.35%
Mortgage interest payments/expense	0		0	
Miscellaneous expenses	651	678	(27)	-3.98%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	2,267	1,577	690	43.75%
Payroll taxes	34,767	33,597	1,170	3.48%
Professional fees & services	22,008	15,704	6,304	40.14%
Rental Management Fee/repairs	0		0	
Salaries	442,431	427,524	14,907	✓ 3.49%
Salaries - OT	15,286	14,808	478	3.23%
Supplies - cleaning & laundry	1,678	1,490	188	12.62%
Training and education	8,383	13,772	(5,389)	-39.13%
Uniforms	8,875	10,709	(1,834)	-17.13%
Utilities	3,946	4,030	(84)	-2.08%
Vehicle maintenance & repairs	3,934	5,880	(1,946)	-33.10%
Work Comp Claims	478	151	327	216.56%
TOTAL EXPENDITURES	\$707,582	\$693,706	\$13,876	✓ 2.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$920,477	\$844,260	\$76,217	✓ 9.03%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$920,477	\$844,260	\$76,217	9.03%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 31, 2020	PAGE 17
CASH RESERVES AS OF	ACTUAL	ACTUAL	2020 - 2019 \$	2020 - 2019 %
MARCH 31, 2020	MARCH 31, 2020	MARCH 31, 2019	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$14,276,926.85	\$9,024,144.00	\$5,252,782.85	58.21%
Simmons Bank - Flexible Spending Account	10,700.18	5,447.44	5,252.74	96.43%
Simmons Bank - Health Reimbursement Account	5,548.69	1,534.49	4,014.20	261.60%
Simmons Bank - Rental Property	0.00	14,293.14	(14,293.14)	-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	\$15,435,932.58	\$10,574,230.48	\$4,861,702.10	45.98%
AMBULANCE FUND:				
Simmons Bank - 3181	\$4,389,841.86	\$3,021,856.48	\$1,367,985.38	45.27%
Meramec Valley Bank - Money Market	7,695.66	7,671.06	24.60	0.32%
Investment account	532,504.09	\$770,238.99	(237,734.90)	-30.87%
TOTAL AMBULANCE FUND CASH BALANCES	\$4,930,041.61	\$3,799,766.53	\$1,130,275.08	29.75%
TOTAL OPERATING FUND CASH BALANCES	\$20,365,974.19	\$14,373,997.01	\$5,991,977.18	41.69%
LESS: Estimated Remaining 2020 Budget Expenses, net	(\$9,816,789)	(\$8,361,584)	(\$1,455,205.00)	17.40%
ESTIMATED CASH RESERVE	\$10,549,185	\$6,012,413	\$4,536,772.18	75.46%

2020

Average Rate

0.772% 0.779% 0.325% #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	Metamc Valley Bank	2956	Money Market	0.350%	0.350%	0.290%									
Fenton FPD	Ambulance	Simmons Bank	3181	Ambulance	1.590%	1.590%	1.240%									
Fenton FPD	General	Simmons Bank	3207	General	1.590%	1.590%	1.230%									
Fenton FPD	Pension	Simmons Bank	2944	Pension	1.590%	1.590%	1.340%									
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	1.590%	1.590%	1.230%									
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	1.590%	1.590%	0.110%									
Fenton FPD	Capital Projects	Simmons Bank	2965	Flexible Spending	1.590%	1.590%	1.120%									
Fenton FPD	Capital Projects	Simmons Bank	798	Capital Projects 2019	1.590%	1.590%	1.230%									
Fenton FPD	Debt Service	Simmons Bank	806	Debt Service	0.720%	0.720%	0.630%									

Rating Based on Information Gathered from:

9/30/2019	安泰安泰	安泰安泰	安泰安泰	安泰安泰	安泰安泰
6/30/2019	安泰安泰	安泰安泰	安泰安泰	安泰安泰	安泰安泰
3/31/2019	安泰安泰	安泰安泰	安泰安泰	安泰安泰	安泰安泰
12/31/2018	安泰安泰	安泰安泰	安泰安泰	安泰安泰	安泰安泰
9/30/2018	安泰安泰	n/a	安泰安泰	安泰安泰	安泰安泰
6/30/2018	安泰安泰	n/a	安泰安泰	安泰安泰	安泰安泰
3/31/2018	安泰安泰	n/a	安泰安泰	安泰安泰	安泰安泰
12/31/2017	安泰安泰	n/a	安泰安泰	安泰安泰	安泰安泰

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.

9/30/2019					
<i>Institution Health</i>	A	A+	A	A+	A
<i>Texas Ratio</i>	A+	A+	A	A+	A
6/30/2019					
<i>Institution Health</i>	A	A+	A	A+	B+
<i>Texas Ratio</i>	A+	A+	A	A+	B+
3/31/2019					
<i>Institution Health</i>	A	A+	A	A+	A
<i>Texas Ratio</i>	A+	A+	A	A+	A+
12/31/2018					
<i>Institution Health</i>	A	A	B+	A+	A
<i>Texas Ratio</i>	A+	A+	B+	A+	A+

19



Health

A

Data as of Q3 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 September 30, 2019 Commerce Bank had \$29.82 million in non-current loans and owned real-estate with \$3 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.99% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

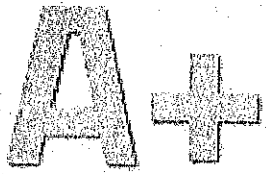
FDIC Certificate #	24998
Year Established	1984
Employees	4733
Primary Regulator	FED

Profit Margin

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

ASSETS AND LIABILITIES

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



Data as of Q3 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 September 30, 2019 Simmons Bank had \$79.9 million in non-current loans and owned real-estate with \$2.84 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 2.82% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

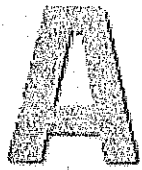
FDIC Certificate #	3890
Year Established	1903
Employees	2683
Primary Regulator	FED

ASSETS AND LIABILITIES

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

PROFIT MARGIN

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



Data as of Q3 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 September 30, 2019 Alliance Credit Union had \$2.13 million in non-current loans and owned real-estate with \$31.12 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 6.84% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

NCUA # 63789

Year Chartered 1948

Employees 67

Primary Regulator

Assets Q3 2019 \$301.6MM
vs Q3 2018 \$278.5MM

Loans Q3 2019 \$251.8MM
vs Q3 2018 \$246.2MM

Deposits Q3 2019 \$227.3MM
vs Q3 2018 \$204.8MM

Equity Capital Q3 2019 \$29.4MM
vs Q3 2018 \$26.8MM

PROFIT MARGIN

Return on Assets - YTD 0.9%

Return on Equity - YTD 9.22%

Annual Interest Income \$9.1MM

Loan Loss Allowance Q3 2019 \$1.7MM
vs Q3 2018 \$1.8MM

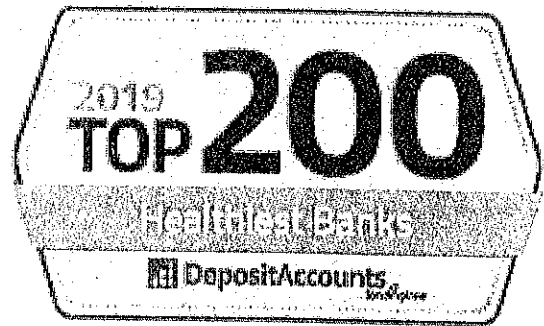
Unbacked Noncurrent Loans Q3 2019 \$2.1MM
vs Q3 2018 \$3.2MM

Real Estate Owned Q3 2019 \$0
vs Q3 2018 \$1.1MM

A+

Data as of Q3 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 September 30, 2019 Academy Bank had \$7.74 million in non-current loans and owned real-estate with \$258.68 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 2.99% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

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

ASSETS AND LIABILITIES

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

PROFIT MARGIN

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



Health



Data as of Q3 2019

Learn why bank health matters

Health Grade Components

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

OVERALL

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

PROFIT MARGIN

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

ASSETS AND LIABILITIES

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

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

EMERGENCY CALLS

2020 Calls			
Fire	EMS	Other	TOTAL
68	317	10	395
61	308	10	379
51	282	11	344
			-
			-
			-
			-
			-
			-
			-
180	907	31	1,118
60.00	302.33	10.33	362.33

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

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

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↑ 0	↓ -27	↑ 2	↓ -25
↑ 1	↓ -38	↓ -5	↓ -42
↓ -17	↓ -75	↑ 6	↓ -86
↓ -16	↓ -140	↑ 3	↓ -153
↓ -12	↓ -36	↑ 1	↓ -48

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

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 0%	↓ -8%	↑ 25%	↓ -6%
↑ 2%	↓ -11%	↓ -33%	↓ -10%
↓ -25%	↓ -21%	↑ 120%	↓ -20%
↓ -2%	↓ -3%	↑ 3%	↓ -3%
↓ -16%	↓ -11%	↑ 12%	↓ -12%

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

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 14,276,926.85	
Simmons Bank-Flexible Spendin	10,700.18	
Simmons Bank-Health Reimburse	5,548.69	
Petty Cash	185.00	
Investment Account	1,142,571.86	
Taxes Receivable - Current	6,568,385.00	
Due from Capital Projects	649,166.41	
Interest Receivable	8,907.15	
Prepaid Expenses	252,207.01	
Total Current Assets		22,914,598.15
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>22,914,598.15</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 15,250.44	
Accrued Salaries Payable	75,428.47	
Due to Ambulance	19,062.23	
Due to Debt Service Fund	649,166.41	
PSA Liability	(4,486.60)	
IRS Payroll Taxes W/H	5,313.37	
Total Current Liabilities		759,734.32
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	1,980,208.00	
Total Deferred Inflows of Resources		<u>1,980,208.00</u>
Total Liabilities		2,739,942.32
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	3,185,704.49	
Total Fund Balance		<u>20,174,655.83</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u>22,914,598.15</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 154,068.16	85.26	\$ 4,759,618.56	97.78
Interest Income	14,611.43	8.09	56,703.74	1.16
Miscellaneous Revenue	25.00	0.01	250.00	0.01
Permit Revenue	12,005.86	6.64	48,625.86	1.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.05
Total Revenues	180,710.45	100.00	4,867,448.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	180,710.45	100.00	4,867,448.16	100.00
Expenditures				
Salaries	364,885.05	201.92	1,072,014.17	22.02
Salaries OT	14,192.83	7.85	35,668.13	0.73
Depreciated Assets	6,499.99	3.60	11,948.99	0.25
Payroll Taxes	28,343.79	15.68	84,164.62	1.73
Office Supplies	954.87	0.53	5,290.63	0.11
IT Expenses	575.50	0.32	33,884.42	0.70
Gas & Oil-Fuel	1,677.95	0.93	8,360.49	0.17
Bank Charges	3.00	0.00	22.00	0.00
Equipment Purchases	3,863.47	2.14	14,089.62	0.29
Dues & Subscriptions	105.00	0.06	3,747.80	0.08
Insurance - General	2,823.61	1.56	8,232.59	0.17
Insurance - Employee	100,292.81	55.50	293,248.39	6.02
Professional Fees	17,653.66	9.77	25,716.26	0.53
Building Maintenance	847.35	0.47	8,448.36	0.17
Equipment Maintenance	99.66	0.06	1,786.02	0.04
Vehicle Maintenance	10,180.12	5.63	25,177.70	0.52
Workers Comp Claims	677.11	0.37	1,114.24	0.02
Doctors Fees	0.00	0.00	70.00	0.00
Misc. Expenses	887.59	0.49	1,518.56	0.03
Training & Education	3,711.75	2.05	13,356.76	0.27
Uniforms	185.50	0.10	20,708.33	0.43
Supplies-Cleaning & Maint.	770.74	0.43	3,969.99	0.08
Utilities	2,820.88	1.56	9,205.60	0.19
Total Expenditures	562,052.23	311.02	1,681,743.67	34.55
Excess Revenue over (under) Expenditur	\$ (381,341.78)	(211.02)	\$ 3,185,704.49	65.45

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 154,068.16	85.26	\$ 4,759,618.56	97.78
Interest Income	24.60	0.01	24.60	0.00
Investment Interest	0.00	0.00	6,369.28	0.13
SB Health Reimburse Interest	0.70	0.00	2.42	0.00
SB-Flexible Spending Interest	7.61	0.00	25.31	0.00
SB-General Interest	14,578.52	8.07	50,282.13	1.03
Misc Income	0.00	0.00	100.00	0.00
Fire Reports	25.00	0.01	150.00	0.00
Permit Revenue	12,005.86	6.64	48,625.86	1.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.05
Total Revenues	180,710.45	100.00	4,867,448.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	180,710.45	100.00	4,867,448.16	100.00
Expenditures				
Salaries-Firefighters	296,538.77	164.10	865,992.23	17.79
Salaries-Fire Chief	7,154.63	3.96	21,463.89	0.44
Salaries-Deputy Chiefs	37,966.28	21.01	114,334.44	2.35
Salaries-Admin Assistants	6,250.44	3.46	18,751.32	0.39
Salaries-Office Manager	3,932.63	2.18	11,797.89	0.24
Salaries-Fire Marshall	12,092.30	6.69	36,811.90	0.76
Salaries-Inspectors	950.00	0.53	2,862.50	0.06
Payroll Overtime-FF	12,096.32	6.69	29,998.73	0.62
Payroll Overtime-Deputy Chiefs	2,096.51	1.16	5,669.40	0.12
Banner Fire Equipment	0.00	0.00	5,449.00	0.11
Donatini Inc.	6,499.99	3.60	6,499.99	0.13
FICA/ Medicare	28,343.79	15.68	84,164.62	1.73
Marco	133.00	0.07	232.40	0.00
Office Source	134.40	0.07	703.53	0.01
Commerce Bank-VISA	0.00	0.00	531.87	0.01
ADP Screening Services	396.20	0.22	396.20	0.01
Rejis Commission	50.75	0.03	60.90	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	0.00	13.60	0.00
Summer One	240.52	0.13	544.92	0.01
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.05
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Image Trend	0.00	0.00	23,785.08	0.49
First Watch	575.50	0.32	1,726.50	0.04
Target Solutions	0.00	0.00	8,067.84	0.17
BRDA Electric	0.00	0.00	305.00	0.01
Sieeking	1,677.95	0.93	8,330.62	0.17
Commerce Bank-VISA	0.00	0.00	29.87	0.00
Simmons Bank Fees	3.00	0.00	22.00	0.00
Sentinel Emergency Solutions	3,023.14	1.67	3,023.14	0.06
Commerce Bank-VISA	0.00	0.00	713.15	0.01
Knox	0.00	0.00	9,513.00	0.20
Simulaids	840.33	0.47	840.33	0.02
Backstoppers	105.00	0.06	105.00	0.00

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

	Current Month		Year to Date	
Center for Public Safety	0.00	0.00	889.00	0.02
Commerce Bank-VISA	0.00	0.00	153.30	0.00
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.04
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.02
McNeil & Company	0.00	0.00	(675.52)	(0.01)
Lakenan	0.00	0.00	157.50	0.00
Standard Insurance	2,823.61	1.56	8,750.61	0.18
Delta Dental	6,275.84	3.47	18,807.31	0.39
United Healthcare	101,629.03	56.24	306,658.95	6.30
Eyemed	364.55	0.20	1,093.65	0.02
Quality Benefits	3,698.92	2.05	4,412.68	0.09
J W Terrill	0.00	0.00	3,773.59	0.08
PAS	2,797.12	1.55	2,797.12	0.06
Insurance Reimbursements	(17,197.37)	(9.52)	(48,333.75)	(0.99)
Gold's Gym	269.40	0.15	808.20	0.02
Marsh & McLennan	2,455.32	1.36	3,230.64	0.07
Rognan & Associates	1,400.00	0.77	4,200.00	0.09
Spector, Wolfe, McLaughlin	1,801.80	1.00	5,786.55	0.12
Paylocity	451.86	0.25	1,729.71	0.04
Lockton	3,500.00	1.94	3,500.00	0.07
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	10,500.00	5.81	10,500.00	0.22
Professional Fees Reimbursen	0.00	0.00	(76.30)	0.00
Blue Chip Exterminating	70.70	0.04	539.70	0.01
Buildingstars	160.30	0.09	480.90	0.01
Commerce Bank-VISA	0.00	0.00	141.83	0.00
STL Automatic Door	616.35	0.34	3,714.20	0.08
Sam's Club	0.00	0.00	699.99	0.01
Midwest Alarms	0.00	0.00	2,038.75	0.04
Daniel's Lawn Care	0.00	0.00	420.00	0.01
Slyman Bros	0.00	0.00	412.99	0.01
Sentinel Emergency Solutions	0.00	0.00	1,140.86	0.02
Commerce Bank-VISA	76.15	0.04	384.73	0.01
Crest Industries	11.19	0.01	11.19	0.00
Lowe's	12.32	0.01	31.60	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Sentinel Emergency Solutions	9,936.19	5.50	12,286.51	0.25
CIT Trucks	0.00	0.00	9,731.97	0.20
Commerce Bank-VISA	0.00	0.00	79.61	0.00
Don's Automotive	154.66	0.09	154.66	0.00
Purcell Tire Company	0.00	0.00	1,908.66	0.04
American Test Center	0.00	0.00	575.00	0.01
MO River Auto Parts	89.27	0.05	116.29	0.00
Mueller Industries	0.00	0.00	325.00	0.01
SSM Health	677.11	0.37	677.11	0.01
Mercy Corp Health	0.00	0.00	437.13	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Commerce Bank-VISA	887.59	0.49	1,276.20	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	2,634.32	1.46	7,647.00	0.16
Sikich	472.50	0.26	577.50	0.01
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	36.93	0.02	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
West County EMS & Fire	910.00	0.50	910.00	0.02

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

	Current Month		Year to Date	
FDIC	0.00	0.00	4,234.00	0.09
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(342.00)	(0.19)	(342.00)	(0.01)
Leon Uniform Company	0.00	0.00	268.05	0.01
Sentinel Emergency Solutions	196.00	0.11	196.00	0.00
Leo Ellebrecht	0.00	0.00	1,881.60	0.04
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	0.00	0.00	136.40	0.00
Uniforms - Payroll	0.00	0.00	18,196.88	0.37
Uniform Reimbursements	(10.50)	(0.01)	(10.50)	0.00
Grainger	0.00	0.00	192.21	0.00
Lowes	0.00	0.00	411.38	0.01
Sam's Club	695.32	0.38	1,596.44	0.03
Commerce Bank-VISA	75.42	0.04	264.33	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	38.88	0.00
K&K Supply	0.00	0.00	204.09	0.00
Missouri-American Water	117.46	0.06	460.21	0.01
Laclede Gas Company	991.99	0.55	3,085.36	0.06
AmerenUE	1,237.85	0.68	3,982.21	0.08
MSD	215.33	0.12	922.70	0.02
Aspen Waste Systems	258.25	0.14	755.12	0.02
Total Expenditures	562,052.23	311.02	1,681,743.67	34.55
Excess Revenue over (under) Expenditur \$	(381,341.78)	(211.02) \$	3,185,704.49	65.45

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 154,068.16	\$ 141,056.25	\$ 4,759,618.56	\$ 4,534,700.97
Interest Income	14,611.43	16,729.12	56,703.74	50,569.39
Miscellaneous Revenue	25.00	150.00	250.00	757.40
Permit Revenue	12,005.86	7,469.00	48,625.86	47,709.00
Rental Income	0.00	1,450.00	0.00	4,350.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	180,710.45	166,854.37	4,867,448.16	4,638,086.76
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	180,710.45	166,854.37	4,867,448.16	4,638,086.76
Expenditures				
Salaries	364,885.05	352,487.75	1,072,014.17	1,032,447.45
Salaries OT	14,192.83	19,546.55	35,668.13	34,552.66
Election Expenses	0.00	0.00	0.00	14.00
Depreciated Assets	6,499.99	0.00	11,948.99	0.00
Payroll Taxes	28,343.79	27,847.63	84,164.62	81,032.70
Office Supplies	954.87	1,740.18	5,290.63	2,959.08
IT Expenses	575.50	575.50	33,884.42	11,904.85
Gas & Oil-Fuel	1,677.95	3,323.01	8,360.49	9,273.80
Bank Charges	3.00	6.42	22.00	55.26
Equipment Purchases	3,863.47	257.45	14,089.62	3,830.58
Dues & Subscriptions	105.00	0.00	3,747.80	2,282.30
Insurance - General	2,823.61	2,884.56	8,232.59	8,886.22
Insurance - Employee	100,292.81	96,588.43	293,248.39	288,664.59
Professional Fees	17,653.66	7,306.64	25,716.26	15,784.48
Building Maintenance	847.35	1,186.36	8,448.36	8,360.09
Equipment Maintenance	99.66	1,111.84	1,786.02	6,729.84
Vehicle Maintenance	10,180.12	11,095.24	25,177.70	30,786.61
Workers Comp Claims	677.11	352.19	1,114.24	352.19
Rental Management Fee	0.00	116.00	0.00	529.25
Mortgage Payments	0.00	0.00	0.00	243,421.47
Doctors Fees	0.00	297.50	70.00	777.00
Misc. Expenses	887.59	228.30	1,518.56	1,910.86
Training & Education	3,711.75	1,802.46	13,356.76	10,516.04
Uniforms	185.50	2,131.31	20,708.33	24,987.19
Supplies-Cleaning & Maint.	770.74	717.66	3,969.99	3,477.10
Utilities	2,820.88	2,848.66	9,205.60	9,403.96
Overhead Transfer	0.00	500,000.00	0.00	500,000.00
Total Expenditures	562,052.23	1,034,451.64	1,681,743.67	2,332,939.57
Excess Revenue over (under) Expenditur	\$ (381,341.78)	\$ (867,597.27)	\$ 3,185,704.49	\$ 2,305,147.19

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 154,068.16	\$ 141,056.25	\$ 4,759,618.56	\$ 4,534,700.97
Interest Income	24.60	0.00	24.60	0.00
Investment Interest	0.00	0.00	6,369.28	1,556.62
Property Rental Interest	0.00	24.52	0.00	67.32
SB Health Reimburse Interest	0.70	0.28	2.42	0.91
SB-Flexible Spending Interest	7.61	11.97	25.31	38.27
SB-General Interest	14,578.52	16,692.35	50,282.13	48,906.27
Misc Income	0.00	150.00	100.00	757.40
Fire Reports	25.00	0.00	150.00	0.00
Permit Revenue	12,005.86	1,591.00	48,625.86	31,611.00
Building Permits	0.00	5,628.00	0.00	15,398.00
Re-Occupancy Fees	0.00	250.00	0.00	700.00
Upper End Property	0.00	1,450.00	0.00	4,350.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	180,710.45	166,854.37	4,867,448.16	4,638,086.76
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	180,710.45	166,854.37	4,867,448.16	4,638,086.76
Expenditures				
Salaries-Firefighters	296,538.77	276,238.80	865,992.23	836,780.81
Salaries-Fire Chief	7,154.63	6,946.16	21,463.89	20,838.48
Salaries-Deputy Chiefs	37,966.28	48,886.99	114,334.44	112,187.01
Salaries-Admin Assistants	6,250.44	5,453.00	18,751.32	16,359.00
Salaries-Office Manager	3,932.63	3,796.80	11,797.89	11,390.40
Salaries-Fire Marshall	12,092.30	10,216.00	36,811.90	29,998.00
Salaries-Inspectors	950.00	950.00	2,862.50	4,893.75
Payroll Overtime-FF	12,096.32	19,546.55	29,998.73	34,552.66
Payroll Overtime-Deputy Chiefs	2,096.51	0.00	5,669.40	0.00
St. Louis Cty Board of Electio	0.00	0.00	0.00	14.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Donatini Inc.	6,499.99	0.00	6,499.99	0.00
FICA/ Medicare	28,343.79	27,847.63	84,164.62	81,032.70
Marco	133.00	0.00	232.40	91.00
Office Source	134.40	0.00	703.53	425.71
Commerce Bank-VISA	0.00	818.80	531.87	1,120.67
MO Lawyers Media	0.00	0.00	0.00	14.62
ADP Screening Services	396.20	537.83	396.20	629.22
Rejis Commission	50.75	0.00	60.90	7.00
Copy Source	0.00	0.00	0.00	22.05
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	24.42	13.60	24.42
Summer One	240.52	359.13	544.92	630.83
The Emblem Authority	0.00	0.00	165.90	103.95
Speed-E-Way Printing	0.00	0.00	0.00	105.61
Martiz Convention	0.00	0.00	2,348.77	0.00
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Office Supplies - Undefined	0.00	0.00	0.00	(216.00)
Image Trend	0.00	0.00	23,785.08	6,018.25

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
First Watch	575.50	575.50	1,726.50	1,726.50
ESO Solutions	0.00	0.00	0.00	4,160.00
Target Solutions	0.00	0.00	8,067.84	0.00
BRDA Electric	0.00	0.00	305.00	0.00
Sieveking	1,677.95	3,323.01	8,330.62	9,273.80
Commerce Bank-VISA	0.00	0.00	29.87	0.00
Reliance Bank Fees	0.00	6.42	0.00	55.26
Simmons Bank Fees	3.00	0.00	22.00	0.00
Sentinel Emergency Solutions	3,023.14	257.45	3,023.14	1,767.30
Commerce Bank-VISA	0.00	0.00	713.15	0.00
Project Lifesaver	0.00	0.00	0.00	2,063.28
Knox	0.00	0.00	9,513.00	0.00
Simulaid	840.33	0.00	840.33	0.00
Backstoppers	105.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	889.00	875.00
Commerce Bank-VISA	0.00	0.00	153.30	132.30
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	35.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	50.00
Across the Street Productions	0.00	0.00	1,750.00	770.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.00
McNeil & Company	0.00	108.65	(675.52)	276.68
Lakenan	0.00	52.50	157.50	105.00
Standard Insurance	2,823.61	2,723.41	8,750.61	8,504.54
Delta Dental	6,275.84	5,867.14	18,807.31	17,754.46
United Healthcare	101,629.03	102,571.98	306,658.95	312,120.42
Eyemed	364.55	365.27	1,093.65	1,084.57
Quality Benefits	3,698.92	2,780.53	4,412.68	5,555.29
J W Terrill	0.00	254.80	3,773.59	768.04
PAS	2,797.12	2,797.12	2,797.12	2,797.12
Insurance Reimbursements	(17,197.37)	(18,517.23)	(48,333.75)	(52,751.80)
Gold's Gym	269.40	468.82	808.20	1,336.49
Marsh & McLennan	2,455.32	0.00	3,230.64	0.00
Rognan & Associates	1,400.00	1,225.00	4,200.00	3,675.00
Spector, Wolfe, McLaughlin	1,801.80	2,166.50	5,786.55	5,871.94
Darla Sansoucie	0.00	0.00	0.00	616.00
Paylocity	451.86	415.14	1,729.71	1,604.73
Lockton	3,500.00	3,500.00	3,500.00	3,500.00
Aon Consulting	0.00	0.00	0.00	516.81
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	10,500.00	0.00	10,500.00	0.00
Professional Fees Reimbursemen	0.00	0.00	(76.30)	0.00
Blue Chip Exterminating	70.70	39.20	539.70	222.60
Buildingstars	160.30	282.80	480.90	760.90
Commerce Bank-VISA	0.00	0.00	141.83	35.54
BRDA Electric	0.00	0.00	0.00	1,277.50
STL Automatic Door	616.35	300.86	3,714.20	5,058.06
Pfizinger Graphics	0.00	563.50	0.00	563.50
Merlo Plumbing	0.00	0.00	0.00	244.24
Sam's Club	0.00	0.00	699.99	0.00
Midwest Alarms	0.00	0.00	2,038.75	197.75
Daniel's Lawn Care	0.00	0.00	420.00	0.00
Slyman Bros	0.00	0.00	412.99	0.00
Sentinel Emergency Solutions	0.00	890.74	1,140.86	2,378.14
Dobbs Tire	0.00	0.00	0.00	20.92
K&K Supply	0.00	44.37	0.00	111.78
Commerce Bank-VISA	76.15	0.00	384.73	1,190.74

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Banner Fire Equipment	0.00	0.00	0.00	685.11
Crest Industries	11.19	10.71	11.19	10.71
Lowe's	12.32	75.99	31.60	75.99
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Lion	0.00	0.00	0.00	1,741.60
Arco Lawn Equipment	0.00	0.00	0.00	5.32
Sam's Club	0.00	90.03	0.00	90.03
MO River Auto Parts	0.00	0.00	24.44	0.00
Sentinel Emergency Solutions	9,936.19	1,336.59	12,286.51	4,732.35
CIT Trucks	0.00	5,575.13	9,731.97	9,690.61
Kelly's Auto Repair	0.00	29.03	0.00	198.14
Commerce Bank-VISA	0.00	0.00	79.61	0.00
Don's Automotive	154.66	464.51	154.66	768.64
Purcell Tire Company	0.00	14.98	1,908.66	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	3,675.00	0.00	5,140.00
MO River Auto Parts	89.27	0.00	116.29	0.00
Mueller Industries	0.00	0.00	325.00	0.00
SSM Health	677.11	0.00	677.11	0.00
Mercy Corp Health	0.00	312.72	437.13	312.72
Commerce Bank-VISA	0.00	39.47	0.00	39.47
Rental Management Fee	0.00	116.00	0.00	529.25
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
SSM Health	0.00	297.50	0.00	707.00
Athletico LTD	0.00	0.00	70.00	70.00
Commerce Bank-VISA	887.59	130.24	1,276.20	787.61
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	40.59
Sam's	0.00	0.00	205.22	262.05
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	0.00	0.00	252.73
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	98.06	0.00	98.06
Jefferson Cty Fire Investigator	0.00	0.00	0.00	375.00
Commerce Bank-VISA	2,634.32	413.51	7,647.00	1,576.11
Sikich	472.50	432.99	577.50	432.99
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	36.93	0.00	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
John Zelch	0.00	0.00	0.00	52.85
Lowe's	0.00	107.91	0.00	107.91
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	23.05	0.00	55.44
Rob Miller	0.00	0.00	0.00	225.20
Stephanie Spaniol	0.00	0.00	0.00	70.00
West County EMS & Fire	910.00	0.00	910.00	892.50
Jefferson Cty Fire Marshall	0.00	125.00	0.00	125.00
PAS	0.00	175.00	0.00	175.00
Trident Rescue	0.00	525.00	0.00	525.00
FDIC	0.00	0.00	4,234.00	0.00
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(342.00)	0.00	(342.00)	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Leon Uniform Company	0.00	62.64	268.05	237.97
Sentinel Emergency Solutions	196.00	285.92	196.00	675.01
Leo Ellebrecht	0.00	61.60	1,881.60	3,995.13
Weber Fire & Safety	0.00	0.00	39.90	0.00
Firemaster	0.00	1,312.01	0.00	1,312.01
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	0.00	0.00	136.40	1,246.59
Uniforms - Payroll	0.00	0.00	18,196.88	16,628.34
MacQueen Emergency Group	0.00	284.54	0.00	284.54
The Emblem Authority	0.00	145.60	0.00	145.60
Uniform Reimbursements	(10.50)	0.00	(10.50)	(21.00)
Employee Uniform Reimbursement	0.00	(21.00)	0.00	(21.00)
Grainger	0.00	0.00	192.21	17.70
Lowes	0.00	0.00	411.38	243.76
Sam's Club	695.32	0.00	1,596.44	1,332.26
Commerce Bank-VISA	75.42	0.00	264.33	199.54
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	304.17	38.88	682.45
K&K Supply	0.00	28.12	204.09	28.12
United Laboratories	0.00	385.37	0.00	385.37
Missouri-American Water	117.46	119.29	460.21	277.04
Laclede Gas Company	991.99	1,249.63	3,085.36	3,809.80
AmerenUE	1,237.85	1,248.79	3,982.21	3,981.16
MSD	215.33	0.00	922.70	694.55
Aspen Waste Systems	258.25	230.95	755.12	641.41
Overhead Transfer	0.00	500,000.00	0.00	500,000.00
Total Expenditures	562,052.23	1,034,451.64	1,681,743.67	2,332,939.57
Excess Revenues over (under) Expenditu	\$ (381,341.78)	\$ (867,597.27)	\$ 3,185,704.49	\$ 2,305,147.19

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 154,068.16	85.26	\$ 4,759,618.56	97.78
Interest Income	14,611.43	8.09	56,703.74	1.16
Miscellaneous Revenue	25.00	0.01	250.00	0.01
Permit Revenue	12,005.86	6.64	48,625.86	1.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.05
Total Revenues	180,710.45	100.00	4,867,448.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	180,710.45	100.00	4,867,448.16	100.00
Expenditures				
Salaries-Firefighters	296,538.77	164.10	865,992.23	17.79
Salaries-Fire Chief	7,154.63	3.96	21,463.89	0.44
Salaries-Deputy Chiefs	37,966.28	21.01	114,334.44	2.35
Salaries-Admin Assistants	6,250.44	3.46	18,751.32	0.39
Salaries-Office Manager	3,932.63	2.18	11,797.89	0.24
Salaries-Fire Marshall	12,092.30	6.69	36,811.90	0.76
Salaries-Inspectors	950.00	0.53	2,862.50	0.06
Total - Salaries	364,885.05	201.92	1,072,014.17	22.02
Salaries OT	14,192.83	7.85	35,668.13	0.73
Total - OT Salaries	14,192.83	7.85	35,668.13	0.73
Total - Election Expenses	0.00	0.00	0.00	0.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.11
Donatini Inc.	6,499.99	3.60	6,499.99	0.13
Total - Depreciated Assets	6,499.99	3.60	11,948.99	0.25
FICA/ Medicare	28,343.79	15.68	84,164.62	1.73
Total - Payroll Taxes	28,343.79	15.68	84,164.62	1.73
Marco	133.00	0.07	232.40	0.00
Office Source	134.40	0.07	703.53	0.01
Commerce Bank-VISA	0.00	0.00	531.87	0.01
ADP Screening Services	396.20	0.22	396.20	0.01
Rejis Commission	50.75	0.03	60.90	0.00
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	0.00	13.60	0.00
Summer One	240.52	0.13	544.92	0.01
The Emblem Authority	0.00	0.00	165.90	0.00
Martiz Convention	0.00	0.00	2,348.77	0.05
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Total - Office Supplies	954.87	0.53	5,290.63	0.11
Image Trend	0.00	0.00	23,785.08	0.49
First Watch	575.50	0.32	1,726.50	0.04
Target Solutions	0.00	0.00	8,067.84	0.17
BRDA Electric	0.00	0.00	305.00	0.01
Total - IT Expenses	575.50	0.32	33,884.42	0.70

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

	Current Month		Year to Date	
Sieveking	1,677.95	0.93	8,330.62	0.17
Commerce Bank-VISA	0.00	0.00	29.87	0.00
Total - Gas & Oil/ Fuel	1,677.95	0.93	8,360.49	0.17
Bank Charges	3.00	0.00	22.00	0.00
Total - Bank Charges	3.00	0.00	22.00	0.00
Sentinel Emergency Solutions	3,023.14	1.67	3,023.14	0.06
Commerce Bank-VISA	0.00	0.00	713.15	0.01
Knox	0.00	0.00	9,513.00	0.20
Simulaids	840.33	0.47	840.33	0.02
Total - Equipment Purchases	3,863.47	2.14	14,089.62	0.29
Backstoppers	105.00	0.06	105.00	0.00
Center for Public Safety	0.00	0.00	889.00	0.02
Commerce Bank-VISA	0.00	0.00	153.30	0.00
MABOI	0.00	0.00	35.00	0.00
Across the Street Productions	0.00	0.00	1,750.00	0.04
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.02
Total - Dues & Subscriptions	105.00	0.06	3,747.80	0.08
McNeil & Company	0.00	0.00	(675.52)	(0.01)
Lakenan	0.00	0.00	157.50	0.00
Standard Insurance	2,823.61	1.56	8,750.61	0.18
Total - Insurance/ General	2,823.61	1.56	8,232.59	0.17
Delta Dental	6,275.84	3.47	18,807.31	0.39
United Healthcare	101,629.03	56.24	306,658.95	6.30
Eyemed	364.55	0.20	1,093.65	0.02
Quality Benefits	3,698.92	2.05	4,412.68	0.09
J W Terrill	0.00	0.00	3,773.59	0.08
PAS	2,797.12	1.55	2,797.12	0.06
Insurance Reimbursements	(17,197.37)	(9.52)	(48,333.75)	(0.99)
Gold's Gym	269.40	0.15	808.20	0.02
Marsh & McLennan	2,455.32	1.36	3,230.64	0.07
Total - Insurance/ Employee	100,292.81	55.50	293,248.39	6.02
Rognan & Associates	1,400.00	0.77	4,200.00	0.09
Spector, Wolfe, McLaughlin	1,801.80	1.00	5,786.55	0.12
Paylocity	451.86	0.25	1,729.71	0.04
Lockton	3,500.00	1.94	3,500.00	0.07
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	10,500.00	5.81	10,500.00	0.22
Professional Fees Reimbursemen	0.00	0.00	(76.30)	0.00
Total - Professional Fees	17,653.66	9.77	25,716.26	0.53
Blue Chip Exterminating	70.70	0.04	539.70	0.01
Buildingstars	160.30	0.09	480.90	0.01
Commerce Bank-VISA	0.00	0.00	141.83	0.00
STL Automatic Door	616.35	0.34	3,714.20	0.08
Sam's Club	0.00	0.00	699.99	0.01
Midwest Alarms	0.00	0.00	2,038.75	0.04
Daniel's Lawn Care	0.00	0.00	420.00	0.01
Slyman Bros	0.00	0.00	412.99	0.01
Total - Building Maintenance	847.35	0.47	8,448.36	0.17
Sentinel Emergency Solutions	0.00	0.00	1,140.86	0.02
Commerce Bank-VISA	76.15	0.04	384.73	0.01

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

	Current Month		Year to Date	
Crest Industries	11.19	0.01	11.19	0.00
Lowes	12.32	0.01	31.60	0.00
Metro Electric Supply	0.00	0.00	193.20	0.00
MO River Auto Parts	0.00	0.00	24.44	0.00
Total - Equipment Maintenance	99.66	0.06	1,786.02	0.04
Sentinel Emergency Solutions	9,936.19	5.50	12,286.51	0.25
CIT Trucks	0.00	0.00	9,731.97	0.20
Commerce Bank-VISA	0.00	0.00	79.61	0.00
Don's Automotive	154.66	0.09	154.66	0.00
Purcell Tire Company	0.00	0.00	1,908.66	0.04
American Test Center	0.00	0.00	575.00	0.01
MO River Auto Parts	89.27	0.05	116.29	0.00
Mueller Industries	0.00	0.00	325.00	0.01
Total - Vehicle Maintenance	10,180.12	5.63	25,177.70	0.52
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	677.11	0.37	677.11	0.01
Mercy Corp Health	0.00	0.00	437.13	0.01
Total - Worker's Comp Claims	677.11	0.37	1,114.24	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
Athletico LTD	0.00	0.00	70.00	0.00
Total - Doctors Fees	0.00	0.00	70.00	0.00
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	887.59	0.49	1,276.20	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	887.59	0.49	1,518.56	0.03
Commerce Bank-VISA	2,634.32	1.46	7,647.00	0.16
Sikich	472.50	0.26	577.50	0.01
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	36.93	0.02	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
West County EMS & Fire	910.00	0.50	910.00	0.02
FDIC	0.00	0.00	4,234.00	0.09
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(342.00)	(0.19)	(342.00)	(0.01)
Total - Training & Education	3,711.75	2.05	13,356.76	0.27
Leon Uniform Company	0.00	0.00	268.05	0.01
Sentinel Emergency Solutions	196.00	0.11	196.00	0.00
Leo Ellebrecht	0.00	0.00	1,881.60	0.04
Weber Fire & Safety	0.00	0.00	39.90	0.00
Commerce Bank-VISA	0.00	0.00	136.40	0.00
Uniforms - Payroll	0.00	0.00	18,196.88	0.37
Uniform Reimbursements	(10.50)	(0.01)	(10.50)	0.00
Total - Uniforms	185.50	0.10	20,708.33	0.43
Grainger	0.00	0.00	192.21	0.00
Lowes	0.00	0.00	411.38	0.01

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

	Current Month		Year to Date	
Sam's Club	695.32	0.38	1,596.44	0.03
Commerce Bank-VISA	75.42	0.04	264.33	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	38.88	0.00
K&K Supply	0.00	0.00	204.09	0.00
Total - Supplies/ Cleaning & Maintenan	770.74	0.43	3,969.99	0.08
Missouri-American Water	117.46	0.06	460.21	0.01
Laclede Gas Company	991.99	0.55	3,085.36	0.06
AmerenUE	1,237.85	0.68	3,982.21	0.08
MSD	215.33	0.12	922.70	0.02
Aspen Waste Systems	258.25	0.14	755.12	0.02
Total - Utilities	2,820.88	1.56	9,205.60	0.19
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	562,052.23	311.02	1,681,743.67	34.55
Excess Revenue over (under) Expenditur \$	(381,341.78)	(211.02)	\$ 3,185,704.49	65.45

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 154,068.16	141,056.25	\$ 4,759,618.56	4,534,700.97
Interest Income	14,611.43	16,729.12	56,703.74	50,569.39
Miscellaneous Revenue	25.00	150.00	250.00	757.40
Permit Revenue	12,005.86	7,469.00	48,625.86	47,709.00
Rental Income	0.00	1,450.00	0.00	4,350.00
Sale of Fixed Assets	0.00	0.00	2,250.00	0.00
Total Revenues	180,710.45	166,854.37	4,867,448.16	4,638,086.76
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	180,710.45	166,854.37	4,867,448.16	4,638,086.76
Expenditures				
Salaries-Firefighters	296,538.77	276,238.80	865,992.23	836,780.81
Salaries-Fire Chief	7,154.63	6,946.16	21,463.89	20,838.48
Salaries-Deputy Chiefs	37,966.28	48,886.99	114,334.44	112,187.01
Salaries-Admin Assistants	6,250.44	5,453.00	18,751.32	16,359.00
Salaries-Office Manager	3,932.63	3,796.80	11,797.89	11,390.40
Salaries-Fire Marshall	12,092.30	10,216.00	36,811.90	29,998.00
Salaries-Inspectors	950.00	950.00	2,862.50	4,893.75
Total - Salaries	364,885.05	352,487.75	1,072,014.17	1,032,447.45
Salaries OT	14,192.83	19,546.55	35,668.13	34,552.66
Total - OT Salaries	14,192.83	19,546.55	35,668.13	34,552.66
St. Louis Cty Board of Electio	0.00	0.00	0.00	14.00
Total - Election Expenses	0.00	0.00	0.00	14.00
Banner Fire Equipment	0.00	0.00	5,449.00	0.00
Donatini Inc.	6,499.99	0.00	6,499.99	0.00
Total - Depreciated Assets	6,499.99	0.00	11,948.99	0.00
FICA/ Medicare	28,343.79	27,847.63	84,164.62	81,032.70
Total - Payroll Taxes	28,343.79	27,847.63	84,164.62	81,032.70
Marco	133.00	0.00	232.40	91.00
Office Source	134.40	0.00	703.53	425.71
Commerce Bank-VISA	0.00	818.80	531.87	1,120.67
MO Lawyers Media	0.00	0.00	0.00	14.62
ADP Screening Services	396.20	537.83	396.20	629.22
Rejis Commission	50.75	0.00	60.90	7.00
Copy Source	0.00	0.00	0.00	22.05
Wal-Mart	0.00	0.00	19.54	0.00
UPS	0.00	24.42	13.60	24.42
Summer One	240.52	359.13	544.92	630.83
The Emblem Authority	0.00	0.00	165.90	103.95
Speed-E-Way Printing	0.00	0.00	0.00	105.61
Martiz Convention	0.00	0.00	2,348.77	0.00
Jody Franey	0.00	0.00	140.00	0.00
Julia Cain	0.00	0.00	70.00	0.00
Office Supplies Reimbursements	0.00	0.00	63.00	0.00
Office Supplies - Undefined	0.00	0.00	0.00	(216.00)
Total - Office Supplies	954.87	1,740.18	5,290.63	2,950.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Image Trend	0.00	0.00	23,785.08	6,018.35
First Watch	575.50	575.50	1,726.50	1,726.50
ESO Solutions	0.00	0.00	0.00	4,160.00
Target Solutions	0.00	0.00	8,067.84	0.00
BRDA Electric	0.00	0.00	305.00	0.00
Total - IT Expenses	575.50	575.50	33,884.42	11,904.85
Sieveking	1,677.95	3,323.01	8,330.62	9,273.80
Commerce Bank-VISA	0.00	0.00	29.87	0.00
Total - Gas & Oil/ Fuel	1,677.95	3,323.01	8,360.49	9,273.80
Bank Charges	3.00	6.42	22.00	55.26
Total - Bank Charges	3.00	6.42	22.00	55.26
Sentinel Emergency Solutions	3,023.14	257.45	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	840.33	0.00	840.33	0.00
Total - Equipment Purchases	3,863.47	257.45	14,089.62	3,830.58
Backstoppers	105.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	889.00	875.00
Commerce Bank-VISA	0.00	0.00	153.30	132.30
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	35.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	50.00
Across the Street Productions	0.00	0.00	1,750.00	770.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
International Foundation	0.00	0.00	745.50	0.00
Total - Dues & Subscriptions	105.00	0.00	3,747.80	2,282.30
McNeil & Company	0.00	108.65	(675.52)	276.68
Lakenan	0.00	52.50	157.50	105.00
Standard Insurance	2,823.61	2,723.41	8,750.61	8,504.54
Total - Insurance/ General	2,823.61	2,884.56	8,232.59	8,886.22
Delta Dental	6,275.84	5,867.14	18,807.31	17,754.46
United Healthcare	101,629.03	102,571.98	306,658.95	312,120.42
Eyemed	364.55	365.27	1,093.65	1,084.57
Quality Benefits	3,698.92	2,780.53	4,412.68	5,555.29
J W Terrill	0.00	254.80	3,773.59	768.04
PAS	2,797.12	2,797.12	2,797.12	2,797.12
Insurance Reimbursements	(17,197.37)	(18,517.23)	(48,333.75)	(52,751.80)
Gold's Gym	269.40	468.82	808.20	1,336.49
Marsh & McLennan	2,455.32	0.00	3,230.64	0.00
Total - Insurance/ Employee	100,292.81	96,588.43	293,248.39	288,664.59
Rognan & Associates	1,400.00	1,225.00	4,200.00	3,675.00
Spector, Wolfe, McLaughlin	1,801.80	2,166.50	5,786.55	5,871.94
Darla Sansoucie	0.00	0.00	0.00	616.00
Paylocity	451.86	415.14	1,729.71	1,604.73
Lockton	3,500.00	3,500.00	3,500.00	3,500.00
Aon Consulting	0.00	0.00	0.00	516.81
Commerce Bank-VISA	0.00	0.00	76.30	0.00
Speartip	10,500.00	0.00	10,500.00	0.00
Professional Fees Reimbursemen	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 Three Months Ending March 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Professional Fees	17,653.66	7,306.64	25,716.26	15,784.48
Blue Chip Exterminating	70.70	39.20	539.70	222.60
Buildingstars	160.30	282.80	480.90	760.90
Commerce Bank-VISA	0.00	0.00	141.83	35.54
BRDA Electric	0.00	0.00	0.00	1,277.50
STL Automatic Door	616.35	300.86	3,714.20	5,058.06
Pfizinger Graphics	0.00	563.50	0.00	563.50
Merlo Plumbing	0.00	0.00	0.00	244.24
Sam's Club	0.00	0.00	699.99	0.00
Midwest Alarms	0.00	0.00	2,038.75	197.75
Daniel's Lawn Care	0.00	0.00	420.00	0.00
Slyman Bros	0.00	0.00	412.99	0.00
Total - Building Maintenance	847.35	1,186.36	8,448.36	8,360.09
Sentinel Emergency Solutions	0.00	890.74	1,140.86	2,378.14
Dobbs Tire	0.00	0.00	0.00	20.92
K&K Supply	0.00	44.37	0.00	111.78
Commerce Bank-VISA	76.15	0.00	384.73	1,190.24
Banner Fire Equipment	0.00	0.00	0.00	685.11
Crest Industries	11.19	10.71	11.19	10.71
Lowes	12.32	75.99	31.60	75.99
Show Me Weights	0.00	0.00	0.00	420.00
Metro Electric Supply	0.00	0.00	193.20	0.00
Lion	0.00	0.00	0.00	1,741.60
Arco Lawn Equipment	0.00	0.00	0.00	5.32
Sam's Club	0.00	90.03	0.00	90.03
MO River Auto Parts	0.00	0.00	24.44	0.00
Total - Equipment Maintenance	99.66	1,111.84	1,786.02	6,729.84
Sentinel Emergency Solutions	9,936.19	1,336.59	12,286.51	4,732.35
CIT Trucks	0.00	5,575.13	9,731.97	9,690.61
Kelly's Auto Repair	0.00	29.03	0.00	198.14
Commerce Bank-VISA	0.00	0.00	79.61	0.00
Don's Automotive	154.66	464.51	154.66	768.64
Purcell Tire Company	0.00	14.98	1,908.66	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	3,675.00	0.00	5,140.00
MO River Auto Parts	89.27	0.00	116.29	0.00
Mueller Industries	0.00	0.00	325.00	0.00
Total - Vehicle Maintenance	10,180.12	11,095.24	25,177.70	30,786.61
Total - Lease Expense	0.00	0.00	0.00	0.00
SSM Health	677.11	0.00	677.11	0.00
Mercy Corp Health	0.00	312.72	437.13	312.72
Commerce Bank-VISA	0.00	39.47	0.00	39.47
Total - Worker's Comp Claims	677.11	352.19	1,114.24	352.19
Rental Management Fee	0.00	116.00	0.00	529.25
Total - Rental Management Fee	0.00	116.00	0.00	529.25
Reliance Bank-Mortgage Interes	0.00	0.00	0.00	421.47
Reliance Bank-Mort. Principle	0.00	0.00	0.00	243,000.00
Total - Mortgage Payments	0.00	0.00	0.00	243,421.47

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
SSM Health	0.00	297.50	0.00	707.00
Athletico LTD	0.00	0.00	70.00	70.00
Total - Doctors Fees	0.00	297.50	70.00	777.00
Total - Rental Repair	0.00	0.00	0.00	0.00
Commerce Bank-VISA	887.59	130.24	1,276.20	787.61
Wal-Mart	0.00	0.00	0.00	18.31
Petty Cash	0.00	0.00	37.14	40.59
Sam's	0.00	0.00	205.22	262.05
Vinyl Images	0.00	0.00	0.00	66.89
Schnucks	0.00	0.00	0.00	252.73
Grainger	0.00	0.00	0.00	384.62
Rick Dornseif	0.00	98.06	0.00	98.06
Total - Misc Expenses	887.59	228.30	1,518.56	1,910.86
Jefferson Cty Fire Investigato	0.00	0.00	0.00	375.00
Commerce Bank-VISA	2,634.32	413.51	7,647.00	1,576.11
Sikich	472.50	432.99	577.50	432.99
Gina Anderson	0.00	0.00	90.67	0.00
Wal-Mart	36.93	0.00	36.93	0.00
John Medlock	0.00	0.00	25.50	0.00
John Zelch	0.00	0.00	0.00	52.85
Lowes	0.00	107.91	0.00	107.91
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	23.05	0.00	55.44
Rob Miller	0.00	0.00	0.00	225.20
Stephanie Spaniol	0.00	0.00	0.00	70.00
West County EMS & Fire	910.00	0.00	910.00	892.50
Jefferson Cty Fire Marshall	0.00	125.00	0.00	125.00
PAS	0.00	175.00	0.00	175.00
Trident Rescue	0.00	525.00	0.00	525.00
FDIC	0.00	0.00	4,234.00	0.00
Florissant Valley FPD	0.00	0.00	100.00	0.00
Tony Schrempf	0.00	0.00	77.16	0.00
Training Reimbursements	(342.00)	0.00	(342.00)	0.00
Total - Training & Education	3,711.75	1,802.46	13,356.76	10,516.04
Leon Uniform Company	0.00	62.64	268.05	237.97
Sentinel Emergency Solutions	196.00	285.92	196.00	675.01
Leo Ellebrecht	0.00	61.60	1,881.60	3,995.13
Weber Fire & Safety	0.00	0.00	39.90	0.00
Firemaster	0.00	1,312.01	0.00	1,312.01
WFM Specialty Tees	0.00	0.00	0.00	504.00
Commerce Bank-VISA	0.00	0.00	136.40	1,246.59
Uniforms - Payroll	0.00	0.00	18,196.88	16,628.34
MacQueen Emergency Group	0.00	284.54	0.00	284.54
The Emblem Authority	0.00	145.60	0.00	145.60
Uniform Reimbursements	(10.50)	0.00	(10.50)	(21.00)
Employee Uniform Reimbursement	0.00	(21.00)	0.00	(21.00)
Total - Uniforms	185.50	2,131.31	20,708.33	24,987.19
Grainger	0.00	0.00	192.21	17.70
Lowes	0.00	0.00	411.38	243.76
Sam's Club	695.32	0.00	1,596.44	1,332.26
Commerce Bank-VISA	75.42	0.00	264.33	199.54
Batteries Plus Bulbs	0.00	0.00	207.23	184.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Cratex Packaging	0.00	0.00	1,055.43	403.10
Wal-Mart	0.00	304.17	38.88	682.45
K&K Supply	0.00	28.12	204.09	28.12
United Laboratories	0.00	385.37	0.00	385.37
Total - Supplies/ Cleaning & Maintenan	770.74	717.66	3,969.99	3,477.10
Missouri-American Water	117.46	119.29	460.21	277.04
Laclede Gas Company	991.99	1,249.63	3,085.36	3,809.80
AmerenUE	1,237.85	1,248.79	3,982.21	3,981.16
MSD	215.33	0.00	922.70	694.55
Aspen Waste Systems	258.25	230.95	755.12	641.41
Total - Utilities	2,820.88	2,848.66	9,205.60	9,403.96
Overhead Transfer	0.00	500,000.00	0.00	500,000.00
Total - Overhead Transfers	0.00	500,000.00	0.00	500,000.00
Total Expenditures	562,052.23	1,034,451.64	1,681,743.67	2,332,939.57
Excess Revenue over (under) Expenditur \$	(381,341.78)	(867,597.27)	\$ 3,185,704.49	2,305,147.19

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

ASSETS

Current Assets		
Simmons Bank - 3181	\$	4,389,841.86
MVB Money Market		7,695.66
Investment Account		532,504.09
Taxes Receivable - Current		1,961,744.00
Due From General		19,062.23
Ambulance Billing Receivable		178,751.00
Interest Receivable		6,744.27
Prepaid Expenses		112,049.80
Total Current Assets		7,208,392.91
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>7,208,392.91</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	15,646.45
Accrued Salaries Payable		31,384.72
IRS Payroll Taxes W/H		2,390.92
Total Current Liabilities		49,422.09
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		591,418.00
Total Deferred Inflows of Resources		591,418.00
Total Liabilities		640,840.09
Fund Balance		
Nonspendable- Prepaid Expenses		112,049.80
Fund Balance - Restricted		5,535,026.43
Excess Revenue over (under) Ex		920,476.59
Total Fund Balance		6,567,552.82
Total Liab., Def. Inflows & Fund Balance	\$	<u>7,208,392.91</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 46,022.70	36.18	\$ 1,421,340.91	87.30
Ambulance Service Charge	76,639.59	60.26	191,118.65	11.74
Interest Income	4,525.52	3.56	15,599.02	0.96
Total Revenues	<u>127,187.81</u>	<u>100.00</u>	<u>1,628,058.58</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>127,187.81</u>	<u>100.00</u>	<u>1,628,058.58</u>	<u>100.00</u>
Expenditures				
Salaries	150,789.75	118.56	442,431.31	27.18
Salaries OT	6,082.65	4.78	15,286.36	0.94
Payroll Taxes	11,727.12	9.22	34,766.93	2.14
Office Supplies	409.23	0.32	2,267.41	0.14
Gas & Oil-Fuel	719.12	0.57	3,583.05	0.22
Bank Charges	85.00	0.07	274.00	0.02
Dues & Subscriptions	45.00	0.04	1,591.20	0.10
Insurance - General	1,210.12	0.95	3,528.26	0.22
Insurance - Employee	43,021.83	33.83	125,795.46	7.73
Professional Fee	10,909.20	8.58	22,007.58	1.35
Building Maintenance	363.15	0.29	3,620.72	0.22
Equipment Maintenance	4,218.54	3.32	24,456.42	1.50
Vehicle Maintenance	1,429.77	1.12	3,933.64	0.24
Workers Comp Claims	290.19	0.23	477.53	0.03
Doctors Fees	0.00	0.00	30.00	0.00
Misc Expenses	380.40	0.30	650.81	0.04
Training & Education	5,153.47	4.05	8,383.05	0.51
Uniforms	79.50	0.06	8,875.01	0.55
Supplies-Cleaning & Maint.	330.32	0.26	1,677.98	0.10
Utilities	1,208.96	0.95	3,945.27	0.24
Total Expenditures	<u>238,453.32</u>	<u>187.48</u>	<u>707,581.99</u>	<u>43.46</u>
Excess Revenue over (under) Expenditur	<u>\$ (111,265.51)</u>	<u>(87.48)</u>	<u>\$ 920,476.59</u>	<u>56.54</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 46,022.70	36.18	\$ 1,421,340.91	87.30
Ambulance Service Charge	77,361.80	60.82	194,359.83	11.94
Ambulance Refunds	(722.21)	(0.57)	(3,241.18)	(0.20)
MVB Interest	1.90	0.00	6.32	0.00
Simmons Bank Interest	4,523.62	3.56	15,592.70	0.96
Total Revenues	127,187.81	100.00	1,628,058.58	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	127,187.81	100.00	1,628,058.58	100.00
Expenditures				
Salaries-Fire Chief	3,066.27	2.41	9,198.81	0.57
Salaries-Deputy Chiefs	16,271.26	12.79	49,000.46	3.01
Salaries-Admin Assistants	2,678.76	2.11	8,036.28	0.49
Salaries-Office Manager	1,685.41	1.33	5,056.23	0.31
Salaries-EMT/Paramedic	127,088.05	99.92	371,139.53	22.80
Payroll OT-Ambulance	5,184.14	4.08	12,856.61	0.79
Payroll OT - Deputy Chiefs	898.51	0.71	2,429.75	0.15
PR Taxes - FICA/ Medicare	11,727.12	9.22	34,766.93	2.14
Ambulance Exp Transfer	409.23	0.32	2,267.41	0.14
Ambulance Exp Transfer	719.12	0.57	3,583.05	0.22
Simmons Bank	85.00	0.07	274.00	0.02
Ambulance Transfer	45.00	0.04	1,591.20	0.10
Ambulance Exp Transfer	1,210.12	0.95	3,528.26	0.22
Ambulance Exp Transfer	43,021.83	33.83	125,795.46	7.73
Rognan & Associates	600.00	0.47	1,800.00	0.11
Spector, Wolfe, McLaughlin	772.20	0.61	2,479.95	0.15
Paylocity	193.66	0.15	741.30	0.05
Lockton	1,500.00	1.18	1,500.00	0.09
EMS/Mc	3,343.34	2.63	5,668.72	0.35
EMS/MC C/C Fees	0.00	0.00	5,267.61	0.32
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	4,500.00	3.54	4,500.00	0.28
Ambulance Transfer	363.15	0.29	3,620.72	0.22
Stryker	0.00	0.00	5,198.40	0.32
Airgas	41.56	0.03	361.81	0.02
SSM Health	491.12	0.39	4,246.62	0.26
Boundtree	3,178.50	2.50	13,752.79	0.84
Grainger	346.21	0.27	346.21	0.02
K&K Supply	128.52	0.10	128.52	0.01
Ambulance Transfer	32.63	0.03	422.07	0.03
K&K Car Repair	0.00	0.00	2,182.11	0.13
Purcell Tire	1,363.48	1.07	1,497.68	0.09
Ambulance Expl Transfer	66.29	0.05	253.85	0.02
Ambulance Exp Transfer	290.19	0.23	477.53	0.03
Ambulance Exp Transfer	0.00	0.00	30.00	0.00
Ambulance Transfer	380.40	0.30	650.81	0.04
Commerce Bank-VISA	4,152.12	3.26	4,152.12	0.26
SSM Health	242.00	0.19	242.00	0.01
EMST	0.00	0.00	1,200.00	0.07
Ambulance Exp Transfer	759.35	0.60	2,788.93	0.17
Ambulance Exp Transfer	79.50	0.06	1,076.35	0.07
Uniforms - Payroll	0.00	0.00	7,798.66	0.48

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

	Current Month		Year to Date	
Ambulance Transfer	330.32	0.26	1,677.98	0.10
Ambulance Exp Transfer	1,208.96	0.95	3,945.27	0.24
Total Expenditures	<u>238,453.32</u>	187.48	<u>707,581.99</u>	43.46
Excess Revenue over (under) Expenditur	\$ <u>(111,265.51)</u>	(87.48)	\$ <u>920,476.59</u>	56.54

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 46,022.70	\$ 42,625.13	\$ 1,421,340.91	\$ 1,356,377.44
Ambulance Service Charge	76,639.59	57,537.08	191,118.65	165,403.91
Interest Income	4,525.52	5,647.94	15,599.02	16,184.54
Total Revenues	<u>127,187.81</u>	<u>105,810.15</u>	<u>1,628,058.58</u>	<u>1,537,965.89</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>127,187.81</u>	<u>105,810.15</u>	<u>1,628,058.58</u>	<u>1,537,965.89</u>
Expenditures				
Salaries	150,789.75	146,280.75	442,431.31	427,523.86
Salaries OT	6,082.65	8,377.09	15,286.36	14,808.29
Election Expenses	0.00	0.00	0.00	6.00
Payroll Taxes	11,727.12	11,575.96	34,766.93	33,597.28
Office Supplies	409.23	745.78	2,267.41	1,576.73
Gas & Oil-Fuel	719.12	1,424.14	3,583.05	3,974.49
Bank Charges	85.00	77.50	274.00	248.50
Dues & Subscriptions	45.00	0.00	1,591.20	956.70
Insurance - General	1,210.12	1,236.24	3,528.26	3,808.38
Insurance - Employee	43,021.83	42,514.89	125,795.46	124,905.86
Professional Fee	10,909.20	5,990.81	22,007.58	15,704.14
Building Maintenance	363.15	508.44	3,620.72	3,582.91
Equipment Maintenance	4,218.54	8,561.64	24,456.42	25,970.35
Vehicle Maintenance	1,429.77	4,931.36	3,933.64	5,880.42
Workers Comp Claims	290.19	150.94	477.53	150.94
Doctors Fees	0.00	127.50	30.00	333.00
Misc Expenses	380.40	121.37	650.81	677.60
Training & Education	5,153.47	7,906.37	8,383.05	13,771.79
Uniforms	79.50	913.41	8,875.01	10,708.78
Supplies-Cleaning & Maint.	330.32	307.56	1,677.98	1,490.19
Utilities	1,208.96	1,220.86	3,945.27	4,030.18
Total Expenditures	<u>238,453.32</u>	<u>242,972.61</u>	<u>707,581.99</u>	<u>693,706.39</u>
Excess Revenue over (under) Expenditur	\$ <u>(111,265.51)</u>	\$ <u>(137,162.46)</u>	\$ <u>920,476.59</u>	\$ <u>844,259.50</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 46,022.70	\$ 42,625.13	\$ 1,421,340.91	\$ 1,356,377.44
Ambulance Service Charge	77,361.80	57,669.42	194,359.83	166,755.01
Ambulance Refunds	(722.21)	(132.34)	(3,241.18)	(1,351.10)
MVB Interest	1.90	1.30	6.32	3.78
Simmons Bank Interest	4,523.62	5,646.64	15,592.70	16,180.76
Total Revenues	127,187.81	105,810.15	1,628,058.58	1,537,965.89
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	127,187.81	105,810.15	1,628,058.58	1,537,965.89
Expenditures				
Salaries-Fire Chief	3,066.27	2,976.92	9,198.81	8,930.76
Salaries-Deputy Chiefs	16,271.26	20,951.57	49,000.46	48,080.15
Salaries-Admin Assistants	2,678.76	2,337.00	8,036.28	7,011.00
Salaries-Office Manager	1,685.41	1,627.20	5,056.23	4,881.60
Salaries-EMT/Paramedic	127,088.05	118,388.06	371,139.53	358,620.35
Payroll OT-Ambulance	5,184.14	8,377.09	12,856.61	14,808.29
Payroll OT - Deputy Chiefs	898.51	0.00	2,429.75	0.00
General Exp Transfer	0.00	0.00	0.00	6.00
PR Taxes - FICA/ Medicare	11,727.12	11,575.96	34,766.93	33,597.28
Ambulance Exp Transfer	409.23	745.78	2,267.41	1,576.73
Ambulance Exp Transfer	719.12	1,424.14	3,583.05	3,974.49
Simmons Bank	85.00	77.50	274.00	248.50
Ambulance Transfer	45.00	0.00	1,591.20	956.70
Ambulance Exp Transfer	1,210.12	1,236.24	3,528.26	3,808.38
Ambulance Exp Transfer	43,021.83	42,514.89	125,795.46	124,905.86
Rognan & Associates	600.00	525.00	1,800.00	1,575.00
Spector, Wolfe, McLaughlin	772.20	928.50	2,479.95	2,516.54
Darla Sansoucie	0.00	0.00	0.00	264.00
Paylocity	193.66	177.92	741.30	687.75
Lockton	1,500.00	1,500.00	1,500.00	1,500.00
Aon Consulting	0.00	0.00	0.00	221.49
EMS/Mc	3,343.34	154.58	5,668.72	2,733.09
EMS/MC C/C Fees	0.00	2,704.81	5,267.61	6,206.27
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	4,500.00	0.00	4,500.00	0.00
Ambulance Transfer	363.15	508.44	3,620.72	3,582.91
Physio-Control	0.00	867.00	0.00	6,065.40
Stryker	0.00	0.00	5,198.40	0.00
Airgas	41.56	528.64	361.81	899.89
SSM Health	491.12	938.47	4,246.62	1,504.69
Boundtree	3,178.50	5,857.46	13,752.79	10,412.65
St. Clare Hospital	0.00	0.00	0.00	5,474.23
Commerce Bank-VISA	0.00	0.00	0.00	279.16
Grainger	346.21	0.00	346.21	0.00
K&K Supply	128.52	0.00	128.52	0.00
Ambulance Transfer	32.63	370.07	422.07	1,334.33
K&K Car Repair	0.00	3,138.43	2,182.11	3,138.43
Kelly's Auto Parts	0.00	0.00	0.00	155.56
Purcell Tire	1,363.48	0.00	1,497.68	372.40
Ambulance Expl Transfer	66.29	1,792.93	253.85	2,214.02

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ambulance Exp Transfer	290.19	150.94	477.53	150.94
Ambulance Exp Transfer	0.00	127.50	30.00	333.00
John Medlock	0.00	23.50	0.00	23.50
Ambulance Transfer	380.40	97.87	650.81	654.10
Commerce Bank-VISA	4,152.12	4,723.55	4,152.12	6,331.79
American College of Emergency	0.00	0.00	0.00	2,117.00
SSM Health	242.00	0.00	242.00	0.00
Anna Brown	0.00	0.00	0.00	120.00
Caleb Herrell	0.00	0.00	0.00	140.00
Jason Lampe	0.00	0.00	0.00	160.00
Dan Sutton	0.00	0.00	0.00	240.00
Stephanie Spaniol	0.00	0.00	0.00	240.00
Adam Magrecki	0.00	0.00	0.00	320.00
ET&C Group	0.00	1,750.00	0.00	1,750.00
Chris McCarthy	0.00	105.74	0.00	105.74
Mercy Hospital South	0.00	700.00	0.00	700.00
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	759.35	627.08	2,788.93	1,547.26
Ambulance Exp Transfer	79.50	913.41	1,076.35	3,582.35
Uniforms - Payroll	0.00	0.00	7,798.66	7,126.43
Ambulance Transfer	330.32	307.56	1,677.98	1,490.19
Ambulance Exp Transfer	1,208.96	1,220.86	3,945.27	4,030.18
Total Expenditures	238,453.32	242,972.61	707,581.99	693,706.39
Excess Revenues over (under) Expenditu	\$ (111,265.51)	\$ (137,162.46)	\$ 920,476.59	\$ 844,259.50

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 46,022.70	36.18	\$ 1,421,340.91	87.30
Ambulance Service Charge	76,639.59	60.26	191,118.65	11.74
Interest Income	4,525.52	3.56	15,599.02	0.96
Total Revenues	127,187.81	100.00	1,628,058.58	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	127,187.81	100.00	1,628,058.58	100.00
Expenditures				
Salaries-Fire Chief	3,066.27	2.41	9,198.81	0.57
Salaries-Deputy Chiefs	16,271.26	12.79	49,000.46	3.01
Salaries-Admin Assistants	2,678.76	2.11	8,036.28	0.49
Salaries-Office Manager	1,685.41	1.33	5,056.23	0.31
Salaries-EMT/Paramedic	127,088.05	99.92	371,139.53	22.80
Total - Salaries	150,789.75	118.56	442,431.31	27.18
Salaries-OT	6,082.65	4.78	15,286.36	0.94
Total - OT Salaries	6,082.65	4.78	15,286.36	0.94
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	11,727.12	9.22	34,766.93	2.14
Total - Payroll Taxes	11,727.12	9.22	34,766.93	2.14
Ambulance Exp Transfer	409.23	0.32	2,267.41	0.14
Total - Office Supplies	409.23	0.32	2,267.41	0.14
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	719.12	0.57	3,583.05	0.22
Total - Gas & Oil/ Fuel	719.12	0.57	3,583.05	0.22
Bank Charges	85.00	0.07	274.00	0.02
Total - Bank Charges	85.00	0.07	274.00	0.02
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	45.00	0.04	1,591.20	0.10
Total - Dues & Subscriptions	45.00	0.04	1,591.20	0.10
Ambulance Exp Transfer	1,210.12	0.95	3,528.26	0.22
Total - Insurance/ General	1,210.12	0.95	3,528.26	0.22
Ambulance Exp Transfer	43,021.83	33.83	125,795.46	7.73
Total - Insurance/ Employee	43,021.83	33.83	125,795.46	7.73
Rognan & Associates	600.00	0.47	1,800.00	0.11
Spector, Wolfe, McLaughlin	772.20	0.61	2,479.95	0.15
Paylocity	193.66	0.15	741.30	0.05
Lockton	1,500.00	1.18	1,500.00	0.09
EMS/Mc	3,343.34	2.63	5,668.72	0.35

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

	Current Month		Year to Date	
EMS/MC C/C Fees	0.00	0.00	5,267.61	0.32
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	4,500.00	3.54	4,500.00	0.28
Total - Professional Fees	10,909.20	8.58	22,007.58	1.35
Ambulance Transfer	363.15	0.29	3,620.72	0.22
Total - Building Maintenance	363.15	0.29	3,620.72	0.22
Stryker	0.00	0.00	5,198.40	0.32
Airgas	41.56	0.03	361.81	0.02
SSM Health	491.12	0.39	4,246.62	0.26
Boundtree	3,178.50	2.50	13,752.79	0.84
Grainger	346.21	0.27	346.21	0.02
K&K Supply	128.52	0.10	128.52	0.01
Ambulance Transfer	32.63	0.03	422.07	0.03
Total - Equipment Maintenance	4,218.54	3.32	24,456.42	1.50
K&K Car Repair	0.00	0.00	2,182.11	0.13
Purcell Tire	1,363.48	1.07	1,497.68	0.09
Ambulance Exp Transfer	66.29	0.05	253.85	0.02
Total - Vehicle Maintenance	1,429.77	1.12	3,933.64	0.24
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	290.19	0.23	477.53	0.03
Total - Worker's Comp Claims	290.19	0.23	477.53	0.03
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	30.00	0.00
Total - Doctors Fees	0.00	0.00	30.00	0.00
Total - Rental Repair	0.00	0.00	0.00	0.00
Ambulance Transfer	380.40	0.30	650.81	0.04
Total - Misc Expenses	380.40	0.30	650.81	0.04
Commerce Bank-VISA	4,152.12	3.26	4,152.12	0.26
SSM Health	242.00	0.19	242.00	0.01
EMST	0.00	0.00	1,200.00	0.07
Ambulance Exp Transfer	759.35	0.60	2,788.93	0.17
Total - Training & Education	5,153.47	4.05	8,383.05	0.51
Ambulance Exp Transfer	79.50	0.06	1,076.35	0.07
Uniforms - Payroll	0.00	0.00	7,798.66	0.48
Total - Uniforms	79.50	0.06	8,875.01	0.55
Ambulance Transfer	330.32	0.26	1,677.98	0.10
Total - Supplies/ Cleaning & Maintenance	330.32	0.26	1,677.98	0.10
Ambulance Exp Transfer	1,208.96	0.95	3,945.27	0.24
Total - Utilities	1,208.96	0.95	3,945.27	0.24
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	238,453.32	187.48	707,581.99	43.46

See Accountant's Compilation Report - Modified Accrual Basis

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

	<u>Current Month</u>		<u>Year to Date</u>	
Excess Revenue over (under) Expenditur	\$ (111,265.51)	(87.48)	\$ 920,476.59	56.54

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 46,022.70	42,625.13	\$ 1,421,340.91	1,356,377.44
Ambulance Service Charge	76,639.59	57,537.08	191,118.65	165,403.91
Interest Income	4,525.52	5,647.94	15,599.02	16,184.54
Total Revenues	127,187.81	105,810.15	1,628,058.58	1,537,965.89
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	127,187.81	105,810.15	1,628,058.58	1,537,965.89
Expenditures				
Salaries-Fire Chief	3,066.27	2,976.92	9,198.81	8,930.76
Salaries-Deputy Chiefs	16,271.26	20,951.57	49,000.46	48,080.15
Salaries-Admin Assistants	2,678.76	2,337.00	8,036.28	7,011.00
Salaries-Office Manager	1,685.41	1,627.20	5,056.23	4,881.60
Salaries-EMT/Paramedic	127,088.05	118,388.06	371,139.53	358,620.35
Total - Salaries	150,789.75	146,280.75	442,431.31	427,523.86
Salaries OT	6,082.65	8,377.09	15,286.36	14,808.29
Total - OT Salaries	6,082.65	8,377.09	15,286.36	14,808.29
General Exp Transfer	0.00	0.00	0.00	6.00
Total - Election Expenses	0.00	0.00	0.00	6.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	11,727.12	11,575.96	34,766.93	33,597.28
Total - Payroll Taxes	11,727.12	11,575.96	34,766.93	33,597.28
Ambulance Exp Transfer	409.23	745.78	2,267.41	1,576.73
Total - Office Supplies	409.23	745.78	2,267.41	1,576.73
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	719.12	1,424.14	3,583.05	3,974.49
Total - Gas & Oil/ Fuel	719.12	1,424.14	3,583.05	3,974.49
Bank Charges	85.00	77.50	274.00	248.50
Total - Bank Charges	85.00	77.50	274.00	248.50
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	45.00	0.00	1,591.20	956.70
Total - Dues & Subscriptions	45.00	0.00	1,591.20	956.70
Ambulance Exp Transfer	1,210.12	1,236.24	3,528.26	3,808.38
Total - Insurance/ General	1,210.12	1,236.24	3,528.26	3,808.38
Ambulance Exp Transfer	43,021.83	42,514.89	125,795.46	124,905.86
Total - Insurance/ Employee	43,021.83	42,514.89	125,795.46	124,905.86
Rognan & Associates	600.00	525.00	1,800.00	1,575.00
Spector, Wolfe, McLaughlin	772.20	928.50	2,479.95	2,516.54
Darla Sansoucie	0.00	0.00	0.00	264.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Paylocity	193.66	177.92	741.30	687.75
Lockton	1,500.00	1,500.00	1,500.00	1,500.00
Aon Consulting	0.00	0.00	0.00	221.49
EMS/Mc	3,343.34	154.58	5,668.72	2,733.09
EMS/MC C/C Fees	0.00	2,704.81	5,267.61	6,206.27
Simmons Bank	0.00	0.00	50.00	0.00
Speartip	4,500.00	0.00	4,500.00	0.00
Total - Professional Fees	10,909.20	5,990.81	22,007.58	15,704.14
Ambulance Transfer	363.15	508.44	3,620.72	3,582.91
Total - Building Maintenance	363.15	508.44	3,620.72	3,582.91
Physio-Control	0.00	867.00	0.00	6,065.40
Stryker	0.00	0.00	5,198.40	0.00
Airgas	41.56	528.64	361.81	899.89
SSM Health	491.12	938.47	4,246.62	1,504.69
Boundtree	3,178.50	5,857.46	13,752.79	10,412.65
St. Clare Hospital	0.00	0.00	0.00	5,474.23
Commerce Bank-VISA	0.00	0.00	0.00	279.16
Grainger	346.21	0.00	346.21	0.00
K&K Supply	128.52	0.00	128.52	0.00
Ambulance Transfer	32.63	370.07	422.07	1,334.33
Total - Equipment Maintenance	4,218.54	8,561.64	24,456.42	25,970.35
K&K Car Repair	0.00	3,138.43	2,182.11	3,138.43
Kelly's Auto Parts	0.00	0.00	0.00	155.56
Purcell Tire	1,363.48	0.00	1,497.68	372.40
Ambulance Expl Transfer	66.29	1,792.93	253.85	2,214.03
Total - Vehicle Maintenance	1,429.77	4,931.36	3,933.64	5,880.42
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	290.19	150.94	477.53	150.94
Total - Worker's Comp Claims	290.19	150.94	477.53	150.94
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	127.50	30.00	333.00
Total - Doctors Fees	0.00	127.50	30.00	333.00
Total - Rental Repair	0.00	0.00	0.00	0.00
John Medlock	0.00	23.50	0.00	23.50
Ambulance Transfer	380.40	97.87	650.81	654.10
Total - Misc Expenses	380.40	121.37	650.81	677.60
Commerce Bank-VISA	4,152.12	4,723.55	4,152.12	6,331.79
American College of Emergency	0.00	0.00	0.00	2,117.00
SSM Health	242.00	0.00	242.00	0.00
Anna Brown	0.00	0.00	0.00	120.00
Caleb Herrell	0.00	0.00	0.00	140.00
Jason Lampe	0.00	0.00	0.00	160.00
Dan Sutton	0.00	0.00	0.00	240.00
Stephanie Spaniol	0.00	0.00	0.00	240.00
Adam Magrecki	0.00	0.00	0.00	320.00
ET&C Group	0.00	1,750.00	0.00	1,750.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Chris McCarthy	0.00	105.74	0.00	105.74
Mercy Hospital South	0.00	700.00	0.00	700.00
EMST	0.00	0.00	1,200.00	0.00
Ambulance Exp Transfer	759.35	627.08	2,788.93	1,547.26
Total - Training & Education	5,153.47	7,906.37	8,383.05	13,771.79
Ambulance Exp Transfer	79.50	913.41	1,076.35	3,582.35
Uniforms - Payroll	0.00	0.00	7,798.66	7,126.43
Total - Uniforms	79.50	913.41	8,875.01	10,708.78
Ambulance Transfer	330.32	307.56	1,677.98	1,490.19
Total - Supplies/ Cleaning & Maintenan	330.32	307.56	1,677.98	1,490.19
Ambulance Exp Transfer	1,208.96	1,220.86	3,945.27	4,030.18
Total - Utilities	1,208.96	1,220.86	3,945.27	4,030.18
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	238,453.32	242,972.61	707,581.99	693,706.39
Excess Revenue over (under) Expenditur \$	(111,265.51)	(137,162.46)	\$ 920,476.59	844,259.50

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

ASSETS

Current Assets		
Simmons Bank	\$	619,825.41
Investments		217,386.25
Taxes Receivable - Current		326,338.00
Interest Receivable		1,126.84
Prepaid Expenses		1,103.62
Total Current Assets		1,165,780.12
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>1,165,780.12</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	3,577.38
Total Current Liabilities		3,577.38
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		98,383.00
Total Deferred Inflows of Resources		98,383.00
Total Liabilities		101,960.38
Fund Balance		
Nonspendable- Prepaid Expense		1,103.62
Fund Balance - Restricted		1,038,030.03
Excess Revenue over (under) Ex		24,686.09
Total Fund Balance		1,063,819.74
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,165,780.12</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 7,665.99	92.49	\$ 236,637.55	99.08
Interest Income	622.45	7.51	2,201.20	0.92
Total Revenues	<u>8,288.44</u>	100.00	<u>238,838.75</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>8,288.44</u>	100.00	<u>238,838.75</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	197,562.28	82.72
Telephone Expenses	1,677.06	20.23	4,902.98	2.05
Communication Expense	4,360.83	52.61	11,687.40	4.89
Total Expenditures	<u>6,037.89</u>	72.85	<u>214,152.66</u>	89.66
Excess Revenue over (under) Expenditur	<u>\$ 2,250.55</u>	27.15	<u>\$ 24,686.09</u>	10.34

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 7,665.99	92.49	\$ 236,637.55	99.08
Simmons Bank Interest	622.45	7.51	2,201.20	0.92
Total Revenues	8,288.44	100.00	238,838.75	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,288.44	100.00	238,838.75	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	197,562.28	82.72
Charter Communications	1,077.68	13.00	3,228.36	1.35
AT&T	709.88	8.56	2,131.12	0.89
Telephone Reimbursements	(110.50)	(1.33)	(456.50)	(0.19)
Charter Communications	949.00	11.45	2,847.00	1.19
Commerce Bank-VISA	507.94	6.13	1,753.93	0.73
Miken Technologies	2,285.29	27.57	5,095.63	2.13
AT&T	618.60	7.46	1,855.80	0.78
Tom Dimercurio	0.00	0.00	135.04	0.06
Total Expenditures	6,037.89	72.85	214,152.66	89.66
Excess Revenue over (under) Expenditur	\$ 2,250.55	27.15	\$ 24,686.09	10.34

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

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 7,665.99	\$ 7,144.39	\$ 236,637.55	\$ 227,371.64
Interest Income	622.45	885.04	2,201.20	2,674.14
Total Revenues	<u>8,288.44</u>	<u>8,029.43</u>	<u>238,838.75</u>	<u>230,045.78</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>8,288.44</u>	<u>8,029.43</u>	<u>238,838.75</u>	<u>230,045.78</u>
Expenditures				
Dispatching Services	0.00	0.00	197,562.28	177,755.12
Telephone Expenses	1,677.06	1,434.69	4,902.98	5,179.60
Communication Expense	4,360.83	4,737.53	11,687.40	11,926.51
Total Expenditures	<u>6,037.89</u>	<u>6,172.22</u>	<u>214,152.66</u>	<u>194,861.23</u>
Excess Revenue over (under) Expenditur	\$ <u>2,250.55</u>	\$ <u>1,857.21</u>	\$ <u>24,686.09</u>	\$ <u>35,184.55</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 7,665.99	\$ 7,144.39	\$ 236,637.55	\$ 227,371.64
Simmons Bank Interest	622.45	885.04	2,201.20	2,674.14
Total Revenues	<u>8,288.44</u>	<u>8,029.43</u>	<u>238,838.75</u>	<u>230,045.78</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>8,288.44</u>	<u>8,029.43</u>	<u>238,838.75</u>	<u>230,045.78</u>
Expenditures				
Central County Emergency 911	0.00	0.00	197,562.28	177,755.12
Charter Communications	1,077.68	1,019.11	3,228.36	3,108.77
AT&T	709.88	709.58	2,131.12	2,580.83
Telephone Reimbursements	(110.50)	(294.00)	(456.50)	(510.00)
Charter Communications	949.00	949.00	2,847.00	2,847.00
Commerce Bank-VISA	507.94	0.00	1,753.93	911.44
Miken Technologies	2,285.29	1,500.65	5,095.63	4,296.99
AT&T	618.60	494.88	1,855.80	1,853.08
Wireless USA	0.00	0.00	0.00	225.00
Public Safety Upfitters	0.00	1,395.00	0.00	1,395.00
BRDA Electric	0.00	398.00	0.00	398.00
Tom Dimercurio	0.00	0.00	135.04	0.00
Total Expenditures	<u>6,037.89</u>	<u>6,172.22</u>	<u>214,152.66</u>	<u>194,861.23</u>
Excess Revenues over (under) Expenditu	\$ <u>2,250.55</u>	\$ <u>1,857.21</u>	\$ <u>24,686.09</u>	\$ <u>35,184.55</u>

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

ASSETS

Current Assets		
Simmons Bank - 2944	\$	477,075.63
Investments		34,271,506.00
Investments-Emp 457 Plan		7,066,403.58
Taxes Receivable - Current		654,906.00
Total Current Assets		42,469,891.21
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>42,469,891.21</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		74,408.94
Total Fund Balance		35,206,049.63
Total Liab., Def. Inflows & Fund Balance	\$	<u>42,469,891.21</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 15,368.87	95.24	\$ 474,812.73	99.46
Interest Income	768.15	4.76	2,562.71	0.54
Total Revenues	<u>16,137.02</u>	100.00	<u>477,375.44</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>16,137.02</u>	100.00	<u>477,375.44</u>	100.00
Expenditures				
Benefit Payments	<u>402,966.50</u>	2,497.16	<u>402,966.50</u>	84.41
Total Expenditures	<u>402,966.50</u>	2,497.16	<u>402,966.50</u>	84.41
Excess Revenue over (under) Expenditur	\$ <u>(386,829.48)</u>	(2,397.16)	\$ <u>74,408.94</u>	15.59

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 15,368.87	95.24	\$ 474,812.73	99.46
Simmons Bank Interest	768.15	4.76	2,562.71	0.54
Total Revenues	16,137.02	100.00	477,375.44	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	16,137.02	100.00	477,375.44	100.00
Expenditures				
Voya	402,966.50	2,497.16	402,966.50	84.41
Total Expenditures	402,966.50	2,497.16	402,966.50	84.41
Excess Revenue over (under) Expenditur	\$ (386,829.48)	(2,397.16)	\$ 74,408.94	15.59

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 15,368.87	\$ 14,169.13	\$ 474,812.73	\$ 450,822.95
Interest Income	768.15	247.79	2,562.71	2,515.33
Overhead Transfer	0.00	500,000.00	0.00	500,000.00
Total Revenues	<u>16,137.02</u>	<u>514,416.92</u>	<u>477,375.44</u>	<u>953,338.28</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>16,137.02</u>	<u>514,416.92</u>	<u>477,375.44</u>	<u>953,338.28</u>
Expenditures				
Benefit Payments	<u>402,966.50</u>	<u>1,300,346.94</u>	<u>402,966.50</u>	<u>1,300,346.94</u>
Total Expenditures	<u>402,966.50</u>	<u>1,300,346.94</u>	<u>402,966.50</u>	<u>1,300,346.94</u>
Excess Revenue over (under) Expenditur	\$ <u>(386,829.48)</u>	\$ <u>(785,930.02)</u>	\$ <u>74,408.94</u>	\$ <u>(347,008.66)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 15,368.87	\$ 14,169.13	\$ 474,812.73	\$ 450,822.95
Simmons Bank Interest	768.15	247.79	2,562.71	2,515.33
Overhead Transfer	0.00	500,000.00	0.00	500,000.00
Total Revenues	<u>16,137.02</u>	<u>514,416.92</u>	<u>477,375.44</u>	<u>953,338.28</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>16,137.02</u>	<u>514,416.92</u>	<u>477,375.44</u>	<u>953,338.28</u>
Expenditures				
Voya	<u>402,966.50</u>	<u>1,300,346.94</u>	<u>402,966.50</u>	<u>1,300,346.94</u>
Total Expenditures	<u>402,966.50</u>	<u>1,300,346.94</u>	<u>402,966.50</u>	<u>1,300,346.94</u>
Excess Revenues over (under) Expenditu	\$ <u>(386,829.48)</u>	\$ <u>(785,930.02)</u>	\$ <u>74,408.94</u>	\$ <u>(347,008.66)</u>

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

ASSETS

Current Assets		
Simmons Bank	\$	969,376.24
Taxes Receivable		1,300,891.00
Due From General Fund		<u>649,166.41</u>
Total Current Assets		2,919,433.65
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>2,919,433.65</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Due To Capital Projects Fund	\$	<u>649,166.41</u>
Total Current Liabilities		649,166.41
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		<u>392,187.00</u>
Total Deferred Inflows of Resources		<u>392,187.00</u>
Total Liabilities		1,041,353.41
Fund Balance		
Fund Balance - Assigned		1,690,347.65
Excess Revenue over (under) Ex		<u>187,732.59</u>
Total Fund Balance		<u>1,878,080.24</u>
Total Liab, Def Infls & Fund Balance	\$	<u><u>2,919,433.65</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 28,116.49	98.54	\$ 936,697.78	99.80
Simmons Bank	416.28	1.46	1,848.69	0.20
Total Revenues	<u>28,532.77</u>	100.00	<u>938,546.47</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>28,532.77</u>	100.00	<u>938,546.47</u>	100.00
Expenditures				
Bond Interest	<u>0.00</u>	0.00	<u>750,813.88</u>	80.00
Total Expenditures	<u>0.00</u>	0.00	<u>750,813.88</u>	80.00
Excess of Revenue over (under) Expend	\$ <u>28,532.77</u>	100.00	\$ <u>187,732.59</u>	20.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 28,116.49	\$ 0.00	\$ 936,697.78	\$ 0.00
Simmons Bank	416.28	0.00	1,848.69	0.00
Total Revenues	<u>28,532.77</u>	<u>0.00</u>	<u>938,546.47</u>	<u>0.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>28,532.77</u>	<u>0.00</u>	<u>938,546.47</u>	<u>0.00</u>
Expenditures				
Bond Interest	<u>0.00</u>	<u>0.00</u>	<u>750,813.88</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>750,813.88</u>	<u>0.00</u>
Excess Revenue over (under) Expend	<u>\$ 28,532.77</u>	<u>\$ 0.00</u>	<u>\$ 187,732.59</u>	<u>\$ 0.00</u>

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

ASSETS

Current Assets		
Simmons Bank - 0798	\$	18,030,454.80
Due From Debt Service Fund		649,166.41
Prepaid Expenses		213,479.00
Total Current Assets		18,893,100.21
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>18,893,100.21</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		(141,537.28)
Total Fund Balance		18,205,793.00
Total Liab., Def. Inflows & Fund Balance	\$	<u>18,893,100.21</u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 18,178.68	100.00	\$ 66,212.01	100.00
Total Revenues	<u>18,178.68</u>	<u>100.00</u>	<u>66,212.01</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>18,178.68</u>	<u>100.00</u>	<u>66,212.01</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	26,140.60	143.80	62,507.36	94.40
Bldg Construction House 3	16,517.29	90.86	53,646.12	81.02
Vehicles	<u>40,109.81</u>	<u>220.64</u>	<u>91,595.81</u>	<u>138.34</u>
Total Expenditures	<u>82,767.70</u>	<u>455.30</u>	<u>207,749.29</u>	<u>313.76</u>
Excess Revenue over (under) Expenditur	\$ <u>(64,589.02)</u>	<u>(355.30)</u>	\$ <u>(141,537.28)</u>	<u>(213.76)</u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 18,178.68	100.00	\$ 66,212.01	100.00
Total Revenues	<u>18,178.68</u>	<u>100.00</u>	<u>66,212.01</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>18,178.68</u>	<u>100.00</u>	<u>66,212.01</u>	<u>100.00</u>
Expenditures				
ArchImages	26,140.60	143.80	62,207.36	93.95
City of Fenton	0.00	0.00	300.00	0.45
ArchImages	851.04	4.68	28,851.37	43.57
MSD	0.00	0.00	9,128.50	13.79
St. Louis County Treasurer	11,986.25	65.94	11,986.25	18.10
Travelers	3,680.00	20.24	3,680.00	5.56
Weis Fire & Safety	0.00	0.00	51,486.00	77.76
Troutt & Sons	35,330.00	194.35	35,330.00	53.36
Donatini Inc.	4,779.81	26.29	4,779.81	7.22
Total Expenditures	<u>82,767.70</u>	<u>455.30</u>	<u>207,749.29</u>	<u>313.76</u>
Excess Revenue over (under) Expenditur	\$ <u>(64,589.02)</u>	<u>(355.30)</u>	\$ <u>(141,537.28)</u>	<u>(213.76)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 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	21,235,838.04	\$ 0.00	21,235,838.04
Simmons Bank Interest	18,178.68	31,398.04	66,212.01	31,398.04
Total Revenues	18,178.68	21,267,236.08	66,212.01	21,267,236.08
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,178.68	21,267,236.08	66,212.01	21,267,236.08
Expenditures				
Bld Construction House2	26,140.60	1,913.70	62,507.36	7,620.45
Bldg Construction House 3	16,517.29	30,120.69	53,646.12	59,628.11
Lease Expenses	0.00	706,228.82	0.00	706,228.82
Firefighting & Rescue Equip	0.00	0.00	0.00	77,550.89
Vehicles	40,109.81	0.00	91,595.81	43,167.00
Vehicles-Apparatus	0.00	223,073.00	0.00	223,073.00
Bond Issuance Fees	0.00	98,527.90	0.00	99,527.90
Communications	0.00	2,553.98	0.00	2,553.98
Total Expenditures	82,767.70	1,062,418.09	207,749.29	1,219,350.15
Excess Revenue over (under) Expenditur	\$ (64,589.02)	20,204,817.99	\$ (141,537.28)	20,047,885.93

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 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	21,235,838.04	\$ 0.00	21,235,838.04
Simmons Bank Interest	18,178.68	31,398.04	66,212.01	31,398.04
Total Revenues	18,178.68	21,267,236.08	66,212.01	21,267,236.08
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	18,178.68	21,267,236.08	66,212.01	21,267,236.08
Expenditures				
ArchImages	26,140.60	1,913.70	62,207.36	7,620.45
City of Fenton	0.00	0.00	300.00	0.00
ArchImages	851.04	30,120.69	28,851.37	59,628.11
MSD	0.00	0.00	9,128.50	0.00
St. Louis County Treasurer	11,986.25	0.00	11,986.25	0.00
Travelers	3,680.00	0.00	3,680.00	0.00
Lease Interest	0.00	23,251.95	0.00	23,251.95
Clayton Holding Lease	0.00	383,160.24	0.00	383,160.24
Commerce Bank Lease	0.00	299,816.63	0.00	299,816.63
Sentinel Emergency	0.00	0.00	0.00	6,282.89
MacQueen Emergency	0.00	0.00	0.00	71,268.00
Don Brown Chevrolet	0.00	0.00	0.00	43,167.00
Weis Fire & Safety	0.00	0.00	51,486.00	0.00
Troutt & Sons	35,330.00	0.00	35,330.00	0.00
Donatini Inc.	4,779.81	0.00	4,779.81	0.00
American Response Vehicles	0.00	223,073.00	0.00	223,073.00
Island Tech Services	0.00	1,380.00	0.00	1,380.00
CCE-911	0.00	1,173.98	0.00	1,173.98
Bond Issuance Fees	0.00	649.00	0.00	649.00
Gilmore & Bell	0.00	43,000.00	0.00	43,000.00
McLiney & Company	0.00	10,000.00	0.00	10,000.00
S&P Global	0.00	22,000.00	0.00	22,000.00
Thompson Coburn LLP	0.00	20,000.00	0.00	20,000.00
UMB	0.00	300.00	0.00	300.00
Stifel Bank	0.00	2,578.90	0.00	2,578.90
MO State Auditor	0.00	0.00	0.00	1,000.00
Total Expenditures	82,767.70	1,062,418.09	207,749.29	1,219,350.15
Excess Revenue over (under) Expenditur	\$ (64,589.02)	20,204,817.99	\$ (141,537.28)	20,047,885.93