

Fenton Fire Protection District

Financial Statements
~
June 2023

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 June 30, 2023, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2023. 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

July 25, 2023

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

JUNE 30, 2023 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.83	(1.47)	6.65	(1.65)
February	16.70	13.37	(3.33)	12.80	(3.90)
March	25.00	20.35	(4.65)	25.94	0.94
April	33.30	25.95	(7.35)	32.59	(0.71)
May	41.70	32.08	(9.62)	39.47	(2.23)
✓ June	50.00	44.06	(5.94)	49.72	(0.28)
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$784,524)	1%	\$130,076	(\$772,653)	\$42,395	(\$11,871)
2022	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	4.91	(3.39)	7.17	(1.13)
February	16.70	9.53	(7.17)	13.69	(3.01)
March	25.00	15.81	(9.19)	27.45	2.45
April	33.30	20.15	(13.15)	33.44	0.14
✓ May	41.70	29.78	(11.92)	39.70	(2.00)
✓ June	50.00	37.12	(12.88)	50.73	0.73
July	58.30	42.33	(15.97)	57.84	(0.46)
August	66.60	47.33	(19.27)	64.87	(1.73)
September	75.00	58.13	(16.87)	77.63	2.63
October	83.30	63.03	(20.27)	84.29	0.99
November	91.60	68.28	(23.32)	91.73	0.13
December	100.00	78.29	(21.71)	99.38	(0.62)
(\$2,850,316)	1%	\$130,076	(\$2,823,865)	\$42,395	(\$26,451)
2021	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.62	(1.68)	6.70	(1.60)
February	16.70	12.83	(3.87)	13.03	(3.67)
March	25.00	18.72	(6.28)	19.23	(5.77)
April	33.30	27.53	(5.77)	27.65	(5.65)
✓ May	41.70	34.21	(7.49)	34.20	(7.50)
✓ June	50.00	47.11	(2.89)	51.82	1.82
July	58.30	53.64	(4.66)	58.48	0.18
August	66.60	60.54	(6.06)	66.68	0.08
September	75.00	69.13	(5.87)	75.18	0.18
October	83.30	75.77	(7.53)	81.45	(1.85)
November	91.60	82.07	(9.53)	88.43	(3.17)
December	100.00	88.09	(11.91)	94.53	(5.47)
(\$1,780,647)	1%	\$130,076	(\$1,548,775)	\$42,395	(\$231,872)
2020	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.87	(1.43)	6.65	(1.65)
February	16.70	13.02	(3.68)	13.00	(3.70)
March	25.00	19.56	(5.44)	19.61	(5.39)
April	33.30	28.03	(5.27)	30.63	(2.67)
✓ May	41.70	34.49	(7.21)	36.87	(4.83)
✓ June	50.00	43.91	(6.09)	46.39	(3.61)
July	58.30	52.50	(5.80)	54.90	(3.40)
August	66.60	58.65	(7.95)	61.11	(5.49)
September	75.00	64.76	(10.24)	67.34	(7.66)
October	83.30	75.87	(7.43)	75.74	(7.56)
November	91.60	82.82	(8.78)	82.68	(8.92)
December	100.00	88.60	(11.40)	89.00	(11.00)
(\$1,948,992)	1%	\$130,076	(\$1,482,651)	\$42,395	(\$466,341)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED		JUNE 30, 2023		PAGE 3
ACTUAL Y-T-D 2023 - COMPARED TO 2023 BUDGET		2023	2023	
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$9,342,314	\$14,460,292	(\$5,117,978)	64.61%
Building and other permits	57,566	175,000	(117,434)	32.89%
Ambulance fees, net	522,478	725,000	(202,522)	72.07%
Interest	640,802	275,000	365,802	233.02%
Miscellaneous revenue	350	2,000	(1,650)	17.50%
Rental income	0	0	0	
COVID-19 Stimulus	0	0	0	
GEMT revenue	575,833	120,000	455,833	479.86%
TOTAL REVENUES	\$11,139,343	\$15,757,292	(\$4,617,949)	70.69%
EXPENDITURES				
Bank service charges	\$575	\$2,000	(\$1,425)	28.75%
Building maintenance	20,910	83,100	(62,190)	25.16%
Depreciated assets - capital assets	59,780	581,632	(521,852)	10.28%
Doctors fees & medical exams	3,226	36,000	(32,774)	8.96%
Dues and subscriptions	15,633	32,358	(16,725)	48.31%
Election expenses	0	0	0	
Equipment maintenance & expensed	43,289	249,272	(205,983)	17.37%
Equipment maintenance & expensed - IT	26,300	197,300	(171,000)	13.33%
Equipment purchases and replacement	1,183,736	2,500,000	(1,316,264)	47.35%
Gasoline and oil	39,382	108,500	(69,118)	36.30%
Insurance - employee - medical & dental	892,992	2,210,600	(1,317,608)	40.40%
Insurance - general	609,929	636,500	(26,571)	95.83%
Miscellaneous expenses	2,554	14,250	(11,696)	17.92%
Office supplies and expenses	12,754	45,800	(33,046)	27.85%
Payroll taxes	307,890	605,000	(297,110)	50.89%
Professional fees & services	94,765	246,000	(151,235)	38.52%
Professional fees & services - GEMT	196,299	55,000	141,299	356.91%
Rental Management Fee/repairs	0	0	0	
Salaries	4,085,633	8,963,000	(4,877,367)	45.58%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	11,791	28,500	(16,709)	41.37%
Training and education	69,587	197,400	(127,813)	35.25%
Uniforms	39,863	143,950	(104,087)	27.69%
Utilities	63,299	139,500	(76,201)	45.38%
Vehicle maintenance & repairs	58,421	166,500	(108,079)	35.09%
Work Comp Claims	0	5,000	(5,000)	0.00%
TOTAL EXPENDITURES	\$7,838,608	\$17,247,162	(\$9,408,554)	45.45%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,300,735	(\$1,489,870)	\$4,790,605	-221.55%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)	\$0	100.00%
USE OF DISTRICT RESERVES				
	\$0	\$2,243,700	(\$2,243,700)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,550,735	\$3,830	\$2,546,905	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED		JUNE 30, 2023		PAGE 4
ACTUAL Y-T-D 2023 - COMPARED TO ACTUAL 2022 Y-T-D	2023 ACTUAL Y-T-D	2022 ACTUAL Y-T-D	2023 - 2022 \$ OVER (UNDER)	2023 - 2022 % OVER (UNDER)
REVENUES				
Tax collections	\$9,342,314	\$7,109,575	\$2,232,739	✓ 31.40%
Building and other permits	57,566	118,297	(60,731)	✓ -51.34%
Ambulance fees, net	522,478	486,005	36,473	✓ 7.50%
Interest	640,802	79,496	561,306	✓ 706.08%
Miscellaneous revenue	350	4,650	(4,300)	-92.47%
Rental income	0	0	0	
COVID-19 Stimulus	0		0	
GEMT revenue	575,833	589,529	(13,696)	✓ -2.32%
TOTAL REVENUES	\$11,139,343	\$8,387,552	\$2,751,791	✓ 32.81%
EXPENDITURES				
Bank service charges	\$575	\$665	(\$90)	-13.53%
Building maintenance	20,910	14,674	6,236	✓ 42.50%
Depreciated assets - capital assets	59,780	858,401	(798,621)	✓ -93.04%
Doctors fees & medical exams	3,226	884	2,342	✓ 264.93%
Dues and subscriptions	15,633	16,076	(443)	-2.76%
Election expenses	0	0	0	
Equipment maintenance & expensed	43,289	60,400	(17,111)	✓ -28.33%
Equipment maintenance & expensed - IT	26,300	22,885	3,415	✓ 14.92%
Equipment purchases and replacement	1,183,736	26,191	1,157,545	✓ 4419.63%
Gasoline and oil	39,382	45,405	(6,023)	-13.27%
Insurance - employee - medical & dental	892,992	1,034,233	(141,241)	✓ -13.66%
Insurance - general	609,929	505,509	104,420	✓ 20.66%
Miscellaneous expenses	2,554	1,006	1,548	✓ 153.88%
Office supplies and expenses	12,754	10,657	2,097	✓ 19.68%
Payroll taxes	307,890	280,084	27,806	✓ 9.93%
Professional fees & services	94,765	66,591	28,174	✓ 42.31%
Professional fees & services - GEMT	196,299	207,376	(11,077)	✓ -5.34%
Rental Management Fee/repairs	0	0	0	
Salaries	3,782,704	3,467,829	314,875	✓ 9.08%
Salaries - OT	302,929	247,697	55,232	✓ 22.30%
Supplies - cleaning & laundry	11,791	6,170	5,621	✓ 91.10%
Training and education	69,587	27,015	42,572	✓ 157.59%
Uniforms	39,863	94,218	(54,355)	✓ -57.69%
Utilities	63,299	35,577	27,722	✓ 77.92%
Vehicle maintenance & repairs	58,421	36,794	21,627	✓ 58.78%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	\$7,838,608	\$7,066,337	\$772,271	✓ 10.93%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,300,735	\$1,321,215	\$1,979,520	149.83%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	\$0	(\$750,000)	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,550,735	\$1,321,215	\$1,229,520	93.06%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				JUNE 30, 2023			PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$11,136,932	\$3,323,360	\$14,460,292	\$553,150	\$1,108,530	\$2,141,322		\$18,263,294
Building and other permits	175,000		175,000					175,000
Ambulance fees, net		725,000	725,000					725,000
Interest	200,000	75,000	275,000	7,000	5,000	11,000	10,000	308,000
Miscellaneous revenue	2,000	0	2,000		0		0	2,000
Rental Income	0	0	0					0
COVID-19 Stimulus		0	0					0
GEMT revenue		120,000	120,000					120,000
TOTAL REVENUES	\$11,513,932	\$4,243,360	\$15,757,292	\$560,150	\$1,113,530	\$2,152,322	\$10,000	\$19,593,294
EXPENDITURES								
Bank service charges	\$500	\$1,500	\$2,000					\$2,000
Building maintenance	58,170	24,930	83,100					83,100
Depreciated assets - capital assets	581,632	0	581,632	0			\$0	581,632
Doctors fees & medical exams	25,200	10,800	36,000					36,000
Dues and subscriptions	23,813	8,545	32,358					32,358
Election expenses	0	0	0					0
Equipment maintenance & expensed	130,422	118,850	249,272					249,272
Equipment maintenance & expensed - IT	197,300		197,300					197,300
Equipment purchases and replacement	2,500,000	0	2,500,000				9,475,047	11,975,047
Gasoline and oil	75,950	32,550	108,500					108,500
Insurance - employee - medical & dental	1,547,420	663,180	2,210,600					2,210,600
Insurance - general	445,650	190,950	636,600					636,600
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	32,060	13,740	45,800					45,800
Payroll taxes	423,500	181,500	605,000					605,000
Professional fees & services	114,100	131,900	246,000			0		246,000
Professional fees & services - GEMT		55,000	55,000					55,000
Rental Management Fee/repairs	0	0	0					0
Salaries	6,353,600	2,609,400	8,963,000					8,963,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	19,950	8,550	28,500					28,500
Training and education	127,275	70,125	197,400					197,400
Uniforms	102,265	41,685	143,950					143,950
Utilities	97,650	41,850	139,500	91,950				231,450
Vehicle maintenance & repairs	139,000	27,500	166,500					166,500
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				465,492				465,492
Pension Contribution					1,063,530			1,063,530
Debt Service payments - principal + interest						2,499,975		2,499,975
TOTAL EXPENDITURES	\$13,007,632	\$4,239,530	\$17,247,162	\$557,442	\$1,863,530	\$2,499,975	\$9,475,047	\$31,643,156
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	(\$1,493,700)	\$3,830	(\$1,489,870)	\$2,708	(\$750,000)	(\$347,653)	(\$9,465,047)	(\$12,049,862)
General/Ambulance/Pension Overhead Transfer	(\$750,000)		(\$750,000)		\$750,000	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$2,243,700	\$0	\$2,243,700	\$0	\$0	\$347,653	\$9,465,047	\$12,056,400
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$0	\$3,830	\$3,830	\$2,708	\$0	\$0	\$0	\$6,538

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				JUNE 30, 2023			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$7,193,150	\$2,149,164	\$9,342,314	\$357,204	\$716,783	\$1,439,545		\$11,855,846
Building and other permits	57,566		57,566					57,566
Ambulance fees, net		522,478	522,478					522,478
Interest	453,984	186,918	640,902	17,759	22,331	6,368	1,802	689,062
Miscellaneous revenue	350	0	350		0			350
Rental Income	0	0	0					0
COVID-19 Stimulus	0	0	0					0
GEMT revenue	0	575,833	575,833					575,833
TOTAL REVENUES	\$7,704,950	\$3,434,393	\$11,139,343	\$374,963	\$739,114	\$1,445,913	\$1,802	\$13,701,135
EXPENDITURES								
Bank service charges	\$74	\$501	\$575					\$575
Building maintenance	14,637	6,273	20,910					20,910
Depreciated assets - capital assets	59,780	0	59,780	0			0	59,780
Doctors fees & medical exams	2,258	968	3,226					3,226
Dues and subscriptions	11,658	3,975	15,633					15,633
Election expenses	0	0	0					0
Equipment maintenance & expensed	5,865	37,424	43,289					43,289
Equipment maintenance & expensed - IT	26,300		26,300					26,300
Equipment purchases and replacement	1,183,228	508	1,183,736				76,157	1,259,893
Gasoline and oil	27,567	11,815	39,382					39,382
Insurance - employee - medical & dental	624,810	268,182	892,992					892,992
Insurance - general	426,950	182,979	609,929					609,929
Miscellaneous expenses	1,180	1,374	2,554					2,554
Office supplies and expenses	8,965	3,789	12,754					12,754
Payroll taxes	217,749	90,141	307,890					307,890
Professional fees & services	49,674	45,091	94,765				1,166	95,931
Professional fees & services - GEMT		196,299	196,299					196,299
Rental Management Fee/repairs	0	0	0					0
Salaries	2,889,120	1,196,513	4,085,633					4,085,633
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	7,993	3,798	11,791					11,791
Training and education	52,278	17,309	69,587					69,587
Uniforms	27,904	11,959	39,863					39,863
Utilities	44,311	18,988	63,299	47,947				111,246
Vehicle maintenance & repairs	48,303	10,118	58,421					58,421
Work Comp Claims	0	0	0					0
Dispatch - CCE-911			0	465,492				465,492
Pension Contribution					\$2,129,044			2,129,044
Debt Service payments - principal + interest						2,071,600		2,071,600
TOTAL EXPENDITURES	\$5,730,604	\$2,108,004	7,838,608	\$513,439	\$2,129,044	\$2,071,600	\$77,323	\$12,630,014
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,974,346	\$1,326,389	\$3,300,735	(\$138,476)	(\$1,389,930)	(\$625,687)	(\$75,521)	\$1,071,121
General/Ambulance/Pension Overhead Transfer	(\$750,000)	\$0	(\$750,000)	\$0	\$750,000	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,224,346	\$1,326,389	\$2,550,735	(\$138,476)	(\$639,930)	\$0	(\$75,521)	\$1,666,808

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				JUNE 30, 2023			PAGE 7
	OVER (UNDER) BUDGET							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	(\$3,943,782)	(\$1,174,196)	(\$5,117,978)	(\$195,946)	(\$391,747)		\$0	(\$6,407,448)
Building and other permits	(117,434)	0	(117,434)	0	0		0	(117,434)
Ambulance fees, net	0	(202,522)	(202,522)	0	0		0	(202,522)
Interest	253,884	111,918	365,802	10,759	17,331		(8,198)	381,082
Miscellaneous revenue	(1,650)	0	(1,650)	0	0		0	(1,650)
Rental income	0	0	0	0	0		0	0
COVID-19 Stimulus	0	0	0	0	0		0	0
GEMT revenue	0	455,833	455,833	0	0		0	455,833
TOTAL REVENUES	(\$3,808,982)	(\$808,967)	(\$4,617,949)	(\$185,187)	(\$374,416)	\$0	(\$8,198)	(\$5,892,159)
EXPENDITURES								
Bank service charges	(\$428)	(\$999)	(\$1,425)	\$0	\$0		\$0	(\$1,425)
Building maintenance	(43,533)	(18,657)	(62,190)	0	0		0	(62,190)
Depreciated assets - capital assets	(521,852)	0	(521,852)	0	0		0	(521,852)
Doctors fees & medical exams	(22,942)	(9,832)	(32,774)	0	0		0	(32,774)
Dues and subscriptions	(12,155)	(4,570)	(16,725)	0	0		0	(16,725)
Election expenses	0	0	0	0	0		0	0
Equipment maintenance & expensed	(124,557)	(81,426)	(205,983)	0	0		0	(205,983)
Equipment maintenance & expensed - IT	(171,000)	0	(171,000)	0	0		0	(171,000)
Equipment purchases and replacement	(1,316,772)	508	(1,316,264)	0	0		(9,398,890)	(10,715,154)
Gasoline and oil	(48,383)	(20,735)	(69,118)	0	0		0	(69,118)
Insurance - employee - medical & dental	(922,610)	(394,998)	(1,317,608)	0	0		0	(1,317,608)
Insurance - general	(18,600)	(7,971)	(26,571)	0	0		0	(26,571)
Miscellaneous expenses	(7,596)	(4,101)	(11,696)	0	0		0	(11,696)
Office supplies and expenses	(23,095)	(9,951)	(33,046)	0	0		0	(33,046)
Payroll taxes	(205,751)	(91,359)	(297,110)	0	0		0	(297,110)
Professional fees & services	(64,428)	(86,809)	(151,235)	0	0		1,166	(150,069)
Professional fees & services - GEMT	0	141,299	141,299	0	0		0	141,299
Rental Management Fee/repairs	0	0	0	0	0		0	0
Salaries	(3,464,480)	(1,412,887)	(4,877,367)	0	0		0	(4,877,367)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(11,957)	(4,752)	(16,709)	0	0		0	(16,709)
Training and education	(74,997)	(52,816)	(127,813)	0	0		0	(127,813)
Uniforms	(74,361)	(29,726)	(104,087)	0	0		0	(104,087)
Utilities	(53,339)	(22,862)	(76,201)	(44,003)	0		0	(120,204)
Vehicle maintenance & repairs	(90,697)	(17,382)	(108,079)	0	0		0	(108,079)
Work Comp Claims	(3,500)	(1,500)	(5,000)	0	0		0	(5,000)
Dispatch - CCE-811	0	0	0	0	0		0	0
Pension Contribution	0	0	0	0	265,514		0	265,514
Debt Service payments - principal + interest						(428,375)		(428,375)
TOTAL EXPENDITURES	(\$7,277,028)	(\$2,131,526)	(\$9,408,554)	(\$44,003)	\$265,514	(\$428,375)	(\$9,397,724)	(\$19,013,142)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,468,046	\$1,322,559	\$4,790,605	(\$141,184)	(\$639,930)	\$428,375	\$9,389,526	\$13,120,983

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	PERCENT OF BUDGET USED				JUNE 30, 2023			PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	64.59%	64.67%	64.61%	64.58%	64.65%			64.92%
Building and other permits	32.89%		32.89%					32.89%
Ambulance fees, net		72.07%	72.07%					72.07%
Interest	226.94%	249.22%	233.02%	253.70%			18.02%	223.72%
Miscellaneous revenue	17.50%		17.50%					17.50%
Rental Income								
COVID-19 Stimulus								
GEMT revenue		479.86%	479.86%					479.86%
TOTAL REVENUES	66.92%	80.94%	70.69%	66.94%	66.38%		18.02%	69.93%
EXPENDITURES								
Bank service charges	14.80%		28.75%					28.75%
Building maintenance	25.16%	25.16%	25.16%					25.16%
Depreciated assets - capital assets								
Doctors fees & medical exams	8.96%	8.96%	8.96%					8.96%
Dues and subscriptions	48.96%	46.52%	48.31%					48.31%
Election expenses								
Equipment maintenance & expensed	4.50%	31.49%	17.37%					17.37%
Equipment maintenance & expensed - IT	13.33%		13.33%					13.33%
Equipment purchases and replacement							0.80%	10.52%
Gasoline and oil	36.30%	36.30%	36.30%					36.30%
Insurance - employee - medical & dental	40.38%	40.44%	40.40%					40.40%
Insurance - general	95.83%	95.83%	95.83%					95.83%
Miscellaneous expenses	13.45%	25.10%	17.92%					17.92%
Office supplies and expenses	27.96%	27.58%	27.85%					27.85%
Payroll taxes	51.42%	49.68%	50.89%					50.89%
Professional fees & services	43.54%	34.19%	38.52%					39.00%
Professional fees & services - GEMT		356.91%	356.91%					356.91%
Rental Management Fee/repairs								
Salaries	45.47%	45.85%	45.58%					45.58%
Salaries - OT								
Supplies - cleaning & laundry	40.07%	44.42%	41.37%					41.37%
Training and education	41.07%	24.68%	35.25%					35.25%
Uniforms	27.29%	28.68%	27.69%					27.69%
Utilities	45.38%	45.37%	45.38%	52.14%				48.06%
Vehicle maintenance & repairs	34.75%	36.79%	35.09%					35.09%
Work Comp Claims	0.00%	0.00%	0.00%					0.00%
Dispatch - CCE-911				100.00%				100.00%
Pension Contribution					114.26%			114.26%
Debt Service payments - principal + interest						82.86%		82.86%
TOTAL EXPENDITURES	44.06%	49.72%	45.46%	92.11%	114.25%	82.86%	0.82%	39.91%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			JUNE 30, 2023	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$7,193,150	\$11,136,932	(\$3,943,782)	64.59%
Building and other permits	57,566	175,000	(117,434)	32.89%
Interest	453,884	200,000	253,884	226.94%
Miscellaneous revenue	350	2,000	(1,650)	17.50%
Rental income		0	0	
COVID Stimulus revenue			0	
TOTAL REVENUES	\$7,704,950	\$11,513,932	(\$3,808,982)	66.92%
EXPENDITURES				
Bank service charges	\$74	\$500	(\$426)	14.80%
Building maintenance	14,637	58,170	(43,533)	25.16%
Depreciated assets - capital assets	59,780	581,632	(521,852)	10.28%
Doctors fees & medical exams	2,258	25,200	(22,942)	8.96%
Dues and subscriptions	11,658	23,813	(12,155)	48.96%
Election expenses		0	0	
Equipment maintenance & expensed	5,865	130,422	(124,557)	4.50%
Equipment maintenance & expensed - IT	26,300	197,300	(171,000)	13.33%
Equipment purchases and replacement	1,183,228	2,500,000	(1,316,772)	47.33%
Gasoline and oil	27,567	75,950	(48,383)	36.30%
Insurance - employee - medical & dental	624,810	1,547,420	(922,610)	40.38%
Insurance - general	426,950	445,550	(18,600)	95.83%
Miscellaneous expenses	1,180	8,775	(7,595)	13.45%
Office supplies and expenses	8,965	32,060	(23,095)	27.96%
Payroll taxes	217,749	423,500	(205,751)	51.42%
Professional fees & services	49,674	114,100	(64,426)	43.54%
Rental Management Fee/repairs		0	0	
Salaries	2,889,120	6,353,600	(3,464,480)	45.47%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	7,993	19,950	(11,957)	40.07%
Training and education	52,278	127,275	(74,997)	41.07%
Uniforms	27,904	102,265	(74,361)	27.29%
Utilities	44,311	97,650	(53,339)	45.38%
Vehicle maintenance & repairs	48,303	139,000	(90,697)	34.75%
Work Comp Claims		3,500	(3,500)	0.00%
TOTAL EXPENDITURES	\$5,730,604	\$13,007,632	(\$7,277,028)	44.06%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,974,346	(\$1,493,700)	3,468,046	-132.18%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)	\$0	
TOTAL OVERHEAD TRANSFERS	(\$750,000)	(\$750,000)	\$0	
USE OF DISTRICT RESERVES	0	\$2,243,700		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,224,346	\$0	\$3,468,046	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			JUNE 30, 2023	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$2,149,164	\$3,323,360	(\$1,174,196)	64.67%
Ambulance fees, net	522,478	725,000	(202,522)	72.07%
Interest	186,918	75,000	111,918	249.22%
Miscellaneous revenue		0	0	
COVID-19 Stimulus			0	
GEMT revenue	575,833	120,000	455,833	479.86%
TOTAL REVENUES	\$3,434,393	\$4,243,360	(\$808,967)	80.94%
EXPENDITURES				
Bank service charges	\$501	\$1,500	(\$999)	33.40%
Building maintenance	6,273	24,930	(18,657)	25.16%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	968	10,800	(9,832)	8.96%
Dues and subscriptions	3,975	8,545	(4,570)	46.52%
Election expenses		0	0	
Equipment maintenance & expensed	37,424	118,850	(81,426)	31.49%
Equipment purchases and replacement	508	0	508	
Gasoline and oil	11,815	32,550	(20,735)	36.30%
Insurance - employee - medical & dental	268,182	663,180	(394,998)	40.44%
Insurance - general	182,979	190,950	(7,971)	95.83%
Miscellaneous expenses	1,374	5,475	(4,101)	25.10%
Office supplies and expenses	3,789	13,740	(9,951)	27.58%
Payroll taxes	90,141	181,500	(91,359)	49.66%
Professional fees & services	45,091	131,900	(86,809)	34.19%
Professional fees & services - GEMT	196,299	55,000	141,299	356.91%
Rental Management Fee/repairs		0	0	
Salaries	1,196,513	2,609,400	(1,412,887)	45.85%
Salaries - OT		0	0	
Supplies - EMS - cleaning	3,798	8,550	(4,752)	44.42%
Training and education	17,309	70,125	(52,816)	24.68%
Uniforms	11,959	41,685	(29,726)	28.69%
Utilities	18,988	41,850	(22,862)	45.37%
Vehicle maintenance & repairs	10,118	27,500	(17,382)	36.79%
Work Comp Claims		1,500	(1,500)	0.00%
TOTAL EXPENDITURES	\$2,108,004	\$4,239,530	(\$2,131,526)	49.72%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,326,389	\$3,830	\$1,322,559	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,326,389	\$3,830	\$1,322,559	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			JUNE 30, 2023	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$716,783	\$1,108,530	(\$391,747)	64.66%
Interest	22,331	5,000	17,331	✓ 446.62%
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$739,114	\$1,113,530	(\$374,416)	66.38%
EXPENDITURES				
Pension Fund	\$2,129,044	\$1,863,530	\$265,514	✓ 114.25%
TOTAL EXPENDITURES	\$2,129,044	\$1,863,530	\$265,514	✓ 114.25%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$1,389,930)	(\$750,000)	(\$639,930)	185.32%
TRANSFER FROM GENERAL FUND	\$750,000	\$750,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$639,930)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			JUNE 30, 2023	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$357,204	\$553,150	(\$195,946)	64.58%
Interest	17,759	7,000	10,759	253.70%
TOTAL REVENUES	\$374,963	\$560,150	(\$185,187)	66.94%
EXPENDITURES				
Dispatching fees	\$465,492	\$465,492	\$0	100.00%
Telephone	17,762	20,000	(2,238)	88.81%
Communication expenses	30,185	71,950	(41,765)	41.95%
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$513,439	\$557,442	(\$44,003)	92.11%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$138,476)	\$2,708	(\$141,184)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$138,476)	\$2,708	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			JUNE 30, 2023	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$1,439,545	\$2,141,322	(\$701,777)	67.23%
Interest	6,368	11,000	(4,632)	57.89%
TOTAL REVENUES	\$1,445,913	\$2,152,322	(\$706,409)	67.18%
EXPENDITURES				
Debt Service	\$2,071,600	\$2,499,975	(\$428,375)	82.86%
Professional fees	618	0	618	
TOTAL EXPENDITURES	\$2,072,218	\$2,499,975	(\$427,757)	82.89%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$626,305)	(\$347,653)	(\$278,652)	180.15%
USE OF DISTRICT RESERVES	\$0	\$347,653	(\$347,653)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net after uses	(\$626,305)	\$0	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			JUNE 30, 2023	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	1,802	10,000	(\$8,198)	18.02%
TOTAL REVENUES	\$1,802	\$10,000	(\$8,198)	18.02%
EXPENDITURES				
Depreciated Assets	\$0	\$0	\$0	
Equipment & Vehicles	0	0	0	
Professional Fees	1,166	0	1,166	
Buildings	76,157	9,475,047	(9,398,890)	0.80%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$77,323	\$9,475,047	(\$9,397,724)	0.82%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$75,521)	(\$9,465,047)	\$9,389,526	0.80%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$9,465,047	(\$9,465,047)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$75,521)	\$0	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JUNE 30, 2023	PAGE 15
	2023	2022	2023 - 2022 \$	2023 - 2022 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$7,193,150	\$5,475,273	\$1,717,877	✓ 31.38%
Building and other permits	57,566	118,297	(60,731)	✓ -51.34%
Interest	453,884	59,413	394,471	✓ 663.95%
Miscellaneous revenue	350	1,000	(650)	
Rental income	0	0	0	
COVID Stimulus revenue	0	0	0	
TOTAL REVENUES	\$7,704,950	\$5,653,983	\$2,050,967	✓ 36.27%
EXPENDITURES				
Bank service charges	\$74	\$155	(\$81)	-52.26%
Building maintenance	14,637	10,272	4,365	42.49%
Depreciated assets - capital assets	59,780	858,401	(798,621)	✓ -93.04%
Doctors fees & medical exams	2,258	619	1,639	264.78%
Dues and subscriptions	11,658	11,879	(221)	-1.86%
Election expenses	0	0	0	
Equipment maintenance & expensed	5,865	16,336	(10,471)	✓ -64.10%
Equipment maintenance & expensed - IT	26,300	22,885	3,415	14.92%
Equipment purchases and replacement	1,183,228	26,191	1,157,037	✓ 4417.69%
Gasoline and oil	27,567	31,783	(4,216)	-13.26%
Insurance - employee - medical & dental	624,810	728,428	(103,618)	✓ -14.22%
Insurance - general	426,950	353,856	73,094	✓ 20.66%
Miscellaneous expenses	1,180	704	476	67.61%
Office supplies and expenses	8,965	7,460	1,505	✓ 20.17%
Payroll taxes	217,749	198,144	19,605	✓ 9.89%
Professional fees & services	49,674	31,743	17,931	✓ 56.49%
Rental Management Fee/repairs	0	0	0	
Salaries	2,677,070	2,455,026	222,044	✓ 9.04%
Salaries - OT	212,050	173,298	38,752	✓ 22.36%
Supplies - cleaning & laundry	7,993	4,319	3,674	✓ 85.07%
Training and education	52,278	21,441	30,837	✓ 143.82%
Uniforms	27,904	65,953	(38,049)	✓ -57.69%
Utilities	44,311	24,905	19,406	✓ 77.92%
Vehicle maintenance & repairs	48,303	30,525	17,778	✓ 58.24%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	\$5,730,604	\$5,074,323	\$656,281	✓ 12.93%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,974,346	\$579,660	\$1,394,686	240.60%
General/Ambulance/Dispatch/Pension OH Transfer	(\$750,000)	\$0	(\$750,000)	✓
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,224,346	\$579,660	\$644,686	111.22%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JUNE 30, 2023	PAGE 16
	2023	2022	2023 - 2022 \$	2023 - 2022 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$2,149,164	\$1,634,302	\$514,862 ✓	31.50%
Ambulance fees, net	522,478	486,005	36,473 ✓	7.50%
Interest	186,918	20,083	166,835 ✓	830.73%
Miscellaneous revenue	0	3,650	(3,650)	-100.00%
COVID-19 Stimulus	0	0	0	
GEMT revenue	575,833	589,529	(13,696) ✓	-2.32%
TOTAL REVENUES	\$3,434,393	\$2,733,569	\$700,824 ✓	25.64%
EXPENDITURES				
Bank service charges	\$501	\$510	(\$9)	-1.76%
Building maintenance	6,273	4,402	1,871	42.50%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	968	265	703	265.28%
Dues and subscriptions	3,975	4,197	(222)	-5.29%
Election expenses	0		0	
Equipment maintenance & expensed	37,424	44,064	(6,640)	-15.07%
Equipment purchases and replacement	508		508	
Gasoline and oil	11,815	13,622	(1,807)	-13.27%
Insurance - employee - medical & dental	268,182	305,805	(37,623) ✓	-12.30%
Insurance - general	182,979	151,653	31,326 ✓	20.66%
Miscellaneous expenses	1,374	302	1,072	354.97%
Office supplies and expenses	3,789	3,197	592	18.52%
Payroll taxes	90,141	81,940	8,201	10.01%
Professional fees & services	45,091	34,848	10,243 ✓	29.39%
Professional fees & services - GEMT	196,299	207,376	(11,077) ✓	-5.34%
Rental Management Fee/repairs	0		0	
Salaries	1,105,634	1,012,803	92,831 ✓	9.17%
Salaries - OT	90,879	74,399	16,480 ✓	22.15%
Supplies - EMS - cleaning	3,798	1,851	1,947	105.19%
Training and education	17,309	5,574	11,735 ✓	210.53%
Uniforms	11,959	28,265	(16,306) ✓	-57.69%
Utilities	18,988	10,672	8,316	77.92%
Vehicle maintenance & repairs	10,118	6,269	3,849	61.40%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	\$2,108,004	\$1,992,014	\$115,990 ✓	5.82%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,326,389	\$741,555	\$584,834	78.87%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,326,389	\$741,555	\$584,834	78.87%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JUNE 30, 2023	PAGE 17
CASH RESERVES AS OF	JUNE 30, 2023	JUNE 30, 2022	2023 - 2022 \$	2023 - 2022 %
JUNE 30, 2023	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$16,252,338.01	\$17,956,094.91	(\$1,703,756.90)	-9.49%
Simmons Bank - Flexible Spending Account	30,005.00	11,570.13	18,434.87	159.33%
Simmons Bank - Health Reimbursement Account	2,363.82	6,278.63	(3,914.81)	-62.35%
Investment account - various	4,518,615.87	935,874.57	3,582,741.30	382.82%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$20,803,507.70	\$18,910,003.24	\$1,893,504.46	10.01%
AMBULANCE FUND:				
Simmons Bank - 3181	\$7,584,517.92	\$6,582,772.09	\$1,001,745.83	15.22%
Meramec Valley Bank - Money Market	7,698.38	7,710.23	(11.85)	-0.15%
Investment account	1,036,778.04	549,997.66	486,780.38	88.51%
TOTAL AMBULANCE FUND CASH BALANCES	\$8,628,994.34	\$7,140,479.98	\$1,488,514.36	20.85%
TOTAL OPERATING FUND CASH BALANCES	\$29,432,502.04	\$26,050,483.22	\$3,382,018.82	12.98%
LESS: Remaining 2023 Budget expenses, net	(\$9,408,554)	(\$9,791,143)	\$382,589.00	-3.91%
ESTIMATED CASH RESERVE	\$20,023,948	\$16,259,340	\$3,764,607.82	23.15%
# of Months - Estimated Reserve	13.93	11.31	2.62	23.15%
Estimated Reserve - %	116.10%	94.27%	21.83%	
Cash Balances, before reserves - committed funds	\$20,023,948	\$16,259,340		
Less: Reserve - Assigned for Future Operations	(4,000,000)	(4,000,000)		
Less: Reserve - Assigned - Emergency Preparedness	(3,000,000)	(3,000,000)		
Less: Reserve - Assigned - Unfunded Pension Obligations	(5,000,000)	(5,000,000)		
Less: Reserve - Assigned - Equipment & Vehicle Replacement	(5,000,000)	(5,000,000)		
Less: Reserve - Assigned - New Fire Stations	(3,000,000)	(3,000,000)		
TOTAL Cash Balance, after reserves	\$23,948	(\$3,740,660)		
Monthly Expenses	1,437,264	1,437,264		
Months Cash on Hand, after reserves	0.02	-2.60		

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

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

3/31/2023	*****	*****	Not Avail.	*****	Not Avail.
12/31/2022	*****	*****	Not Avail.	*****	Not Avail.
6/30/2022	****	*****	*****	*****	****
3/31/2022	****	*****	*****	*****	****
3/31/2021	*****	*****	*****	*****	****
12/31/2020	*****	*****	*****	*****	****
6/30/2020	*****	*****	*****	*****	****
3/31/2020	*****	*****	*****	*****	****

BankRate.com
Period Ending:

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

DepositAccounts.com
Period Ending:

3/31/2023					
Institution Health	B	A+	Not Avail.	A	Not Avail.
Texas Ratio	A+	A+	Not Avail.	A	Not Avail.
12/31/2022					
Institution Health	B	A+	B+	A	Not Avail.
Texas Ratio	A+	A+	A	A+	Not Avail.
6/30/2022					
Institution Health	B+	A+	B+	B+	A
Texas Ratio	A+	A+	A+	A	A+
3/31/2022					
Institution Health	A	A+	A	A	A
Texas Ratio	A+	A+	A+	A+	A+

Ratings Key:					
BankRate.com	*****	Superior	BauerFinancial.com	*****	Superior
	****	Sound		****	Excellent
	***	Performing		*** 1/2	Good
	..			***	
	.	Lowest Rated		**	Adequate
				*	Problematic
					Troubled

Health



Data as of Q1 2023

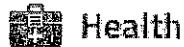
Learn why bank health matters

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 March 31, 2023 Commerce Bank had \$18.96 million in non-current loans and owned real-estate with \$2.35 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.81% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall		Assets and Liabilities	
FDIC Certificate #	24593	Assets	Q1 2023 \$31.85B vs Q1 2022 \$34.84B
Year Established	1984	Loans	Q1 2023 \$16.38B vs Q1 2022 \$15.31B
Employees	4489	Deposits	Q1 2023 \$24.94B vs Q1 2022 \$25.55B
Primary Regulator	FED	Equity Capital	Q1 2023 \$2.19B vs Q1 2022 \$1.82B
Profit Margin		Loan Loss Allowance	
Return on Assets - YTD	1.48%	Loan Loss Allowance	Q1 2023 \$159.3MM vs Q1 2022 \$136.7MM
Return on Equity - YTD	22.39%	Unbacked Noncurrent Loans	Q1 2023 \$18.1MM vs Q1 2022 \$11.8MM
Annual Interest Income	\$306.5MM	Real Estate Owned	Q1 2023 \$865.00K vs Q1 2022 \$2.1MM



Health



Data as of Q1 2023

Learn why bank health matters

Health Grade Components

Texas Ratio	Texas Ratio Trend	Deposit Growth	Capitalization
-------------	-------------------	----------------	----------------

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2023 Simmons Bank had \$55.16 million in non-current loans and owned real-estate with \$3.7 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 1.49% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	3890	Assets	Q1 2023 \$27.54B vs Q1 2022 \$24.42B
Year Established	1903	Loans	Q1 2023 \$16.35B vs Q1 2022 \$7.697B
Employees	3170	Deposits	Q1 2023 \$22.63B vs Q1 2022 \$19.57B
Primary Regulator	FED	Equity Capital	Q1 2023 \$3.50B vs Q1 2022 \$3.17B
Profit Margin		Loan Loss Allowance	Q1 2023 \$206.6MM vs Q1 2022 \$178.9MM
Return on Assets - YTD	0.78%	Unbacked Noncurrent Loans	Q1 2023 \$52.9MM vs Q1 2022 \$5.5MM
Return on Equity - YTD	6.16%	Real Estate Owned	Q1 2023 \$2.3MM vs Q1 2022 \$3.5MM
Annual Interest Income	\$279.1MM		

Health



Data as of Q1 2023

Learn why bank health matters

Health Grade Components

Texas Ratio
 Texas Ratio Trend
 Deposit Growth
 Capitalization

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2023 Academy Bank had \$23.15 million in non-current loans and owned real-estate with \$410.88 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 5.63% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall		Assets and Liabilities	
FDIC Certificate #	19600	Assets	Q1 2023 \$2.52B vs Q1 2022 \$2.31B
Year Established	1966	Loans	Q1 2023 \$1.90B vs Q1 2022 \$1.70B
Employees	477	Deposits	Q1 2023 \$2.06B vs Q1 2022 \$1.85B
Primary Regulator	OCC	Equity Capital	Q1 2023 \$385.6MM vs Q1 2022 \$372.0MM
Profit Margin		Loan Loss Allowance	Q1 2023 \$25.3MM vs Q1 2022 \$25.3MM
Return on Assets - YTD	1.09%	Unbacked Noncurrent Loans	Q1 2023 \$23.2MM vs Q1 2022 \$15.6MM
Return on Equity - YTD	7.12%	Real Estate Owned	Q1 2023 \$0 vs Q1 2022 \$0
Annual Interest Income	\$29.5MM		

EMERGENCY CALLS

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

	Jan
	Feb
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	Jul
	Aug
	Sep
	Oct
	Nov
	Dec
TOTAL	
AVG	

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

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2023

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 16,252,338.01	
Simmons Bank-Flexible Spendin	30,005.00	
Simmons Bank-Health Reimburse	2,363.82	
Petty Cash	185.00	
Investment Account	4,518,615.87	
Taxes Receivable - Current	7,292,709.00	
Due From Ambulance	2,282.09	
Interest Receivable	19,323.79	
Prepaid Expenses	300,932.06	
Total Current Assets		28,418,754.64
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>28,418,754.64</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 401,397.18	
Accrued Salaries Payable	124,760.66	
Construction retainage	236,792.82	
FSA Liability	13,979.30	
IRS Payroll Taxes W/H	10,583.93	
Total Current Liabilities		787,513.89
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	2,441,643.00	
Total Deferred Inflows of Resources		2,441,643.00
Total Liabilities		3,229,156.89
Fund Balance		
Assigned - New Fire Stations	3,000,000.00	
Fund Bal-Equip and Veh Replace	5,000,000.00	
Fund Balance-Emergency Prepare	3,000,000.00	
FB Assigned - Future Pension O	5,000,000.00	
Nonspendable- Prepaid Expenses	815,962.42	
FB - Assigned - Future Operat	4,000,000.00	
Fund Balance - Unassigned	3,149,288.55	
Excess Revenue over (under) Ex	1,224,346.78	
Total Fund Balance		25,189,597.75
Total Liab., Def. Inflows & Fund Balance	\$	<u>28,418,754.64</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 28,885.07	25.33	\$ 7,193,150.03	93.36
Interest Income	78,749.24	69.04	453,883.78	5.89
Miscellaneous Revenue	0.00	0.00	350.00	0.00
Permit Revenue	6,423.00	5.63	57,566.00	0.75
Total Revenues	<u>114,057.31</u>	<u>100.00</u>	<u>7,704,949.81</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>114,057.31</u>	<u>100.00</u>	<u>7,704,949.81</u>	<u>100.00</u>
Expenditures				
Salaries	410,000.70	359.47	2,677,069.85	34.74
Salaries OT	25,979.43	22.78	212,050.39	2.75
Depreciated Assets	0.00	0.00	59,779.55	0.78
Payroll Taxes	32,675.09	28.65	217,748.69	2.83
Office Supplies	1,447.36	1.27	8,964.55	0.12
IT Expenses	1,945.50	1.71	26,300.31	0.34
Gas & Oil-Fuel	4,825.90	4.23	27,567.26	0.36
Bank Charges	6.40	0.01	74.00	0.00
Equipment Purchases	29,870.46	26.19	1,183,227.63	15.36
Dues & Subscriptions	303.00	0.27	11,658.43	0.15
Insurance - General	395,117.87	346.42	426,950.17	5.54
Insurance - Employee	109,918.38	96.37	624,809.89	8.11
Professional Fees	11,088.16	9.72	49,674.31	0.64
Building Maintenance	2,245.60	1.97	14,636.88	0.19
Equipment Maintenance	326.31	0.29	5,864.51	0.08
Vehicle Maintenance	5,438.29	4.77	48,303.47	0.63
Doctors Fees	0.00	0.00	2,257.50	0.03
Misc. Expenses	30.80	0.03	1,179.90	0.02
Training & Education	1,873.40	1.64	52,278.06	0.68
Uniforms	1,374.10	1.20	27,904.47	0.36
Supplies-Cleaning & Maint.	1,194.28	1.05	7,992.68	0.10
Utilities	7,469.39	6.55	44,310.53	0.58
Overhead Transfer	0.00	0.00	750,000.00	9.73
Total Expenditures	<u>1,043,130.42</u>	<u>914.57</u>	<u>6,480,603.03</u>	<u>84.11</u>
Excess Revenue over (under) Expenditur	\$ <u>(929,073.11)</u>	<u>(814.57)</u>	\$ <u>1,224,346.78</u>	<u>15.89</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 28,885.07	25.33	\$ 7,193,150.03	93.36
Investment Interest	852.54	0.75	11,509.01	0.15
SB Health Reimburse Interest	0.04	0.00	0.26	0.00
SB-Flexible Spending Interest	131.22	0.12	439.26	0.01
SB-General Interest	77,765.44	68.18	441,935.25	5.74
Fire Reports	0.00	0.00	300.00	0.00
Property Inquiry	0.00	0.00	50.00	0.00
Building Permits	6,223.00	5.46	55,666.00	0.72
Re-Occupancy Fees	200.00	0.18	1,900.00	0.02
Total Revenues	114,057.31	100.00	7,704,949.81	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,057.31	100.00	7,704,949.81	100.00
Expenditures				
Salaries-Firefighters	332,192.20	291.25	2,182,959.60	28.33
Salaries-Fire Chief	8,066.24	7.07	52,378.72	0.68
Salaries-Deputy Chiefs	42,236.38	37.03	275,974.54	3.58
Salaries-Admin Assistants	5,942.14	5.21	38,624.62	0.50
Salaries-Office Manager	4,605.44	4.04	29,875.67	0.39
Salaries-Fire Marshall	16,758.30	14.69	95,794.20	1.24
Salaries-Inspectors	200.00	0.18	1,462.50	0.02
Payroll Overtime-FF	24,876.64	21.81	194,435.04	2.52
Payroll Overtime-Deputy Chiefs	1,102.79	0.97	17,615.35	0.23
Don Brown Chevrolet	0.00	0.00	39,630.00	0.51
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.07
Wireless USA	0.00	0.00	5,315.00	0.07
St Louis Powersports	0.00	0.00	9,180.00	0.12
FICA/ Medicare	32,675.09	28.65	217,748.69	2.83
VISA	330.83	0.29	743.56	0.01
Marco	36.40	0.03	460.99	0.01
Office Source	143.48	0.13	2,613.06	0.03
St. Louis County Treasurer	(20.04)	(0.02)	(2.54)	0.00
Commerce Bank-VISA	0.00	0.00	1,870.89	0.02
Safeguard	352.14	0.31	352.14	0.00
ADP Screening Services	483.06	0.42	1,268.61	0.02
Rejis Commission	75.95	0.07	130.20	0.00
Summer One	45.54	0.04	1,176.18	0.02
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Image Trend	0.00	0.00	5,150.00	0.07
First Watch	575.50	0.50	3,453.00	0.04
Miken Technologies	0.00	0.00	7,057.38	0.09
Sikich	0.00	0.00	1,282.50	0.02
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Zoom	0.00	0.00	359.84	0.00
Conference Technologies	1,370.00	1.20	1,370.00	0.02
CE Solutions	0.00	0.00	7,616.00	0.10
Sieveking	3,725.86	3.27	22,330.96	0.29
Commerce Bank-VISA	0.00	0.00	493.33	0.01
Wex Bank	1,100.04	0.96	4,742.97	0.06
Simmons Bank Fees	6.40	0.01	74.00	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Sentinel Emergency Solutions	0.00	0.00	1,080.00	0.01
Commerce Bank-VISA	0.00	0.00	15,666.42	0.20
Lowe's	0.00	0.00	1,504.75	0.02
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.01
B&B Distributors	0.00	0.00	5,305.00	0.07
VISA	587.85	0.52	587.85	0.01
Banner Fire	0.00	0.00	3,262.00	0.04
GME Supply	0.00	0.00	10,979.42	0.14
Lawlor	0.00	0.00	177,997.42	2.31
Motorolla	0.00	0.00	515,030.36	6.68
Mo Vocational Enterprises	0.00	0.00	179,545.76	2.33
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.09
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	0.00	0.00	3,885.48	0.05
Capital One	0.00	0.00	859.59	0.01
Mattress Firm	0.00	0.00	8,784.87	0.11
Bound Tree	0.00	0.00	15,798.04	0.21
MJL Enterprises	0.00	0.00	5,000.00	0.06
Zumwalt	0.00	0.00	1,357.00	0.02
Automotive Technology	0.00	0.00	27,450.00	0.36
Backdraft Woodworking	0.00	0.00	3,850.00	0.05
Pirossigns	0.00	0.00	27,628.50	0.36
Professional Furniture Install	0.00	0.00	3,384.00	0.04
Advanced Exercise	0.00	0.00	44,564.57	0.58
Tops Unlimited	2,667.00	2.34	3,853.00	0.05
Conference Technologies	0.00	0.00	90,080.51	1.17
CTI	0.00	0.00	677.52	0.01
CompX Fort	1,730.61	1.52	1,730.61	0.02
Bopp Landscaping	24,885.00	21.82	24,885.00	0.32
MACFPD	0.00	0.00	2,450.00	0.03
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	959.00	0.01
Commerce Bank-VISA	0.00	0.00	160.30	0.00
PFFIA	25.00	0.02	25.00	0.00
NFFPA	175.00	0.15	1,902.50	0.02
ICC	0.00	0.00	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	0.01
MABOI	0.00	0.00	105.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	0.01
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	0.02
Fenton Logistics Park	0.00	0.00	2,058.85	0.03
VISA	103.00	0.09	103.00	0.00
McNeil & Company	106,055.75	92.98	114,629.92	1.49
Lakenan	0.00	0.00	262.50	0.00
MO Employers Mutual	285,685.40	250.48	285,685.40	3.71
Standard Insurance	3,376.72	2.96	20,498.65	0.27
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.08
Delta Dental	6,791.58	5.95	37,736.52	0.49
United Healthcare	117,635.16	103.14	677,966.74	8.80
Quality Benefits	2,722.64	2.39	21,134.54	0.27
By Cobra	525.00	0.46	525.00	0.01
PAS	3,288.26	2.88	3,288.26	0.04
Insurance Reimbursements	(21,044.26)	(18.45)	(121,094.97)	(1.57)
Marsh & McLennan	0.00	0.00	2,928.38	0.04
Delta Vision	0.00	0.00	2,325.42	0.03

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Rognan & Associates	1,400.00	1.23	8,400.00	0.11
Darla Sansoucie	0.00	0.00	826.00	0.01
Paylocity	698.41	0.61	4,829.62	0.06
Lockton	0.00	0.00	7,000.00	0.09
Fick, Eggemeyer & Williamson	6,650.00	5.83	6,650.00	0.09
Commerce Bank-VISA	0.00	0.00	5,658.46	0.07
One America	0.00	0.00	7,000.00	0.09
Hammond & Shriner	2,339.75	2.05	8,415.75	0.11
Professional Fees Reimbursemen	0.00	0.00	894.48	0.01
VISA	0.00	0.00	301.02	0.00
Blue Chip Exterminating	151.90	0.13	640.85	0.01
Buildingstars	0.00	0.00	378.75	0.00
B&B Distributors	0.00	0.00	1,016.86	0.01
Zumwalt	0.00	0.00	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	0.01
BRDA Electric	0.00	0.00	1,162.00	0.02
Lawn Systems	0.00	0.00	91.00	0.00
Scott Lee Heating	0.00	0.00	247.80	0.00
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	0.00	0.00	422.80	0.01
Pfizinger Graphics	0.00	0.00	92.40	0.00
Lowe's	0.00	0.00	182.20	0.00
Slyman Bros	0.00	0.00	665.00	0.01
Tech Electronics	0.00	0.00	271.25	0.00
Sentinel	0.00	0.00	132.06	0.00
Bi-State Fire	637.00	0.56	637.00	0.01
AC Systems	0.00	0.00	493.50	0.01
Professional Irrigation System	0.00	0.00	1,214.42	0.02
New System	0.00	0.00	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	1,092.70	0.96	3,459.40	0.04
Technicote	0.00	0.00	1,015.00	0.01
Corvus of St. Louis	364.00	0.32	1,092.00	0.01
St. Louis Appliance	0.00	0.00	110.25	0.00
Sentinel Emergency Solutions	305.15	0.27	4,709.72	0.06
K&K Supply	0.00	0.00	172.88	0.00
Banner Fire Equipment	0.00	0.00	140.12	0.00
Arco Lawn Equipment	16.20	0.01	16.20	0.00
VISA	4.96	0.00	510.85	0.01
MacQueen Emergency	0.00	0.00	230.74	0.00
Public Safety Upfitters	0.00	0.00	84.00	0.00
Sentinel Emergency Solutions	1,130.35	0.99	28,550.65	0.37
CIT Trucks	3,147.05	2.76	11,736.41	0.15
Fabick	0.00	0.00	3,651.30	0.05
Commerce Bank-VISA	0.00	0.00	131.40	0.00
Public Safety Outfitters	0.00	0.00	987.70	0.01
Purcell Tire Company	48.68	0.04	460.12	0.01
Dobb's Tire	58.27	0.05	988.42	0.01
American Test Center	0.00	0.00	48.00	0.00
Pfizinger Graphics	0.00	0.00	220.00	0.00
MO River Auto Parts	0.00	0.00	407.37	0.01
Crest Industries	0.00	0.00	44.21	0.00
Miner's Towing	517.50	0.45	517.50	0.01
Capital One	229.17	0.20	229.17	0.00
VISA	84.10	0.07	84.10	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	223.17	0.20	223.17	0.00
SSM Health	0.00	0.00	1,592.50	0.02

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Athletico LTD	0.00	0.00	210.00	0.00
Florissant Psychological Servi	0.00	0.00	455.00	0.01
VISA	0.00	0.00	257.36	0.00
Commerce Bank-VISA	0.00	0.00	855.05	0.01
Petty Cash	0.00	0.00	36.69	0.00
Southwest Area Chamber	30.80	0.03	30.80	0.00
VISA	1,369.11	1.20	7,027.67	0.09
Tri-County Training Consortium	0.00	0.00	4,741.04	0.06
Commerce Bank-VISA	0.00	0.00	16,273.86	0.21
Dave Wynne	0.00	0.00	47.80	0.00
Gina Anderson	0.00	0.00	641.61	0.01
John Medlock	0.00	0.00	185.68	0.00
Lowes	0.00	0.00	119.53	0.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	0.00	0.00	303.27	0.00
ICC	0.00	0.00	900.00	0.01
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	0.00	0.00	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.08
Blue Card	0.00	0.00	13,500.00	0.18
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	0.00	0.00	144.55	0.00
Sam's Club	202.45	0.18	202.45	0.00
Uline	301.84	0.26	301.84	0.00
Leon Uniform Company	657.03	0.58	1,337.42	0.02
Sentinel Emergency Solutions	717.07	0.63	8,116.08	0.11
Weber Fire & Safety	0.00	0.00	66.50	0.00
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	0.24
Grainger	0.00	0.00	258.52	0.00
Lowes	375.72	0.33	878.22	0.01
Sam's Club	754.59	0.66	5,055.27	0.07
Commerce Bank-VISA	0.00	0.00	278.39	0.00
Batteries Plus Bulbs	0.00	0.00	351.83	0.00
The Flag Loft	49.42	0.04	377.44	0.00
Capital One	0.00	0.00	680.63	0.01
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	0.00	0.00	73.28	0.00
NAPA Auto Parts	14.55	0.01	14.55	0.00
Missouri-American Water	1,666.24	1.46	3,924.07	0.05
AmerenUE	4,850.51	4.25	22,982.50	0.30
MSD	229.66	0.20	1,532.73	0.02
Aspen Waste Systems	511.21	0.45	3,734.27	0.05
Spire	211.77	0.19	12,136.96	0.16
Overhead Transfer	0.00	0.00	750,000.00	9.73
Total Expenditures	1,043,130.42	914.57	6,480,603.03	84.11
Excess Revenue over (under) Expenditur	\$ (929,073.11)	(814.57)	\$ 1,224,346.78	15.89

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 28,885.07	\$ 18,609.18	\$ 7,193,150.03	\$ 5,475,273.10
Interest Income	78,749.24	21,305.54	453,883.78	59,413.10
Miscellaneous Revenue	0.00	225.00	350.00	1,000.00
Permit Revenue	6,423.00	28,564.00	57,566.00	118,296.50
Total Revenues	114,057.31	68,703.72	7,704,949.81	5,653,982.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,057.31	68,703.72	7,704,949.81	5,653,982.70
Expenditures				
Salaries	410,000.70	384,253.84	2,677,069.85	2,455,025.81
Salaries OT	25,979.43	19,432.80	212,050.39	173,298.41
Depreciated Assets	0.00	254,560.00	59,779.55	858,401.00
Payroll Taxes	32,675.09	30,216.60	217,748.69	198,143.51
Office Supplies	1,447.36	2,181.42	8,964.55	7,459.99
IT Expenses	1,945.50	2,575.50	26,300.31	22,884.65
Gas & Oil-Fuel	4,825.90	9,642.25	27,567.26	31,783.55
Bank Charges	6.40	15.80	74.00	155.00
Equipment Purchases	29,870.46	4,337.25	1,183,227.63	26,190.52
Dues & Subscriptions	303.00	4,070.00	11,658.43	11,879.00
Insurance - General	395,117.87	337,693.76	426,950.17	353,856.07
Insurance - Employee	109,918.38	230,558.55	624,809.89	728,428.37
Professional Fees	11,088.16	7,877.75	49,674.31	31,742.85
Building Maintenance	2,245.60	1,975.55	14,636.88	10,271.63
Equipment Maintenance	326.31	1,649.98	5,864.51	16,335.92
Vehicle Maintenance	5,438.29	8,426.83	48,303.47	30,526.41
Doctors Fees	0.00	0.00	2,257.50	619.11
Misc. Expenses	30.80	(398.24)	1,179.90	703.50
Training & Education	1,873.40	(3,819.14)	52,278.06	21,441.38
Uniforms	1,374.10	43,517.22	27,904.47	65,952.66
Supplies-Cleaning & Maint.	1,194.28	(376.52)	7,992.68	4,318.57
Utilities	7,469.39	4,531.47	44,310.53	24,905.03
Overhead Transfer	0.00	0.00	750,000.00	0.00
Total Expenditures	1,043,130.42	1,342,922.67	6,480,603.03	5,074,322.94
Excess Revenue over (under) Expenditur	\$ (929,073.11)	\$ (1,274,218.95)	\$ 1,224,346.78	\$ 579,659.76

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,198,950.03
Tax Collection Current	28,885.07	18,609.18	7,193,150.03	3,276,323.07
Investment Interest	852.54	0.00	11,509.01	2,402.61
SB Health Reimburse Interest	0.04	0.03	0.26	0.27
SB-Flexible Spending Interest	131.22	12.52	439.26	26.34
SB-General Interest	77,765.44	21,292.99	441,935.25	56,983.88
Misc Income	0.00	175.00	0.00	725.00
Fire Reports	0.00	50.00	300.00	275.00
Property Inquiry	0.00	0.00	50.00	0.00
Permit Revenue	0.00	28,564.00	0.00	29,061.00
Building Permits	6,223.00	0.00	55,666.00	85,534.50
Re-Occupancy Fees	200.00	0.00	1,900.00	3,701.00
Total Revenues	114,057.31	68,703.72	7,704,949.81	5,653,982.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,057.31	68,703.72	7,704,949.81	5,653,982.70
Expenditures				
Salaries-Firefighters	332,192.20	308,559.05	2,182,959.60	1,977,440.74
Salaries-Fire Chief	8,066.24	7,631.68	52,378.72	49,554.96
Salaries-Deputy Chiefs	42,236.38	40,482.06	275,974.54	259,261.34
Salaries-Admin Assistants	5,942.14	9,087.30	38,624.62	49,024.98
Salaries-Office Manager	4,605.44	4,351.20	29,875.67	28,224.56
Salaries-Fire Marshall	16,758.30	14,142.55	95,794.20	89,956.73
Salaries-Inspectors	200.00	0.00	1,462.50	1,562.50
Payroll Overtime-FF	24,876.64	18,174.61	194,435.04	157,637.82
Payroll Overtime-Admin	0.00	0.00	0.00	230.34
Payroll Overtime-Deputy Chiefs	1,102.79	1,258.19	17,615.35	15,430.25
Banner Fire Equipment	0.00	0.00	0.00	360.00
Rosenbauer	0.00	254,560.00	0.00	858,041.00
Don Brown Chevrolet	0.00	0.00	39,630.00	0.00
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.00
Wireless USA	0.00	0.00	5,315.00	0.00
St Louis Powersports	0.00	0.00	9,180.00	0.00
FICA/ Medicare	32,675.09	30,216.60	217,748.69	198,143.51
VISA	330.83	0.00	743.56	0.00
Marco	36.40	26.27	460.99	266.82
Office Source	143.48	624.88	2,613.06	1,416.60
St. Louis County Treasurer	(20.04)	0.00	(2.54)	0.00
Commerce Bank-VISA	0.00	460.46	1,870.89	1,665.20
Safeguard	352.14	0.00	352.14	317.11
MO Vocational Enterprises	0.00	0.00	0.00	516.10
ADP Screening Services	483.06	0.00	1,268.61	700.40
Vinyl Images	0.00	401.23	0.00	401.23
Rejis Commission	75.95	26.08	130.20	416.68
Copy Source	0.00	360.05	0.00	393.30
Summer One	45.54	(1.24)	1,176.18	1,012.86
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Joe Bruckner	0.00	210.00	0.00	280.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Jennifer Grimes	0.00	70.00	0.00	70.00
Capital One	0.00	3.69	0.00	3.69
Image Trend	0.00	0.00	5,150.00	0.00
First Watch	575.50	575.50	3,453.00	3,453.00
Miken Technologies	0.00	0.00	7,057.38	7,611.18
Sikich	0.00	0.00	1,282.50	1,435.00
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Target Solutions	0.00	0.00	0.00	7,974.53
Scantron	0.00	695.00	0.00	695.00
VISA	0.00	0.00	0.00	410.94
Zoom	0.00	0.00	359.84	0.00
Conference Technologies	1,370.00	1,305.00	1,370.00	1,305.00
CE Solutions	0.00	0.00	7,616.00	0.00
Sieveking	3,725.86	9,642.25	22,330.96	31,783.55
Commerce Bank-VISA	0.00	0.00	493.33	0.00
Wex Bank	1,100.04	0.00	4,742.97	0.00
Simmons Bank Fees	6.40	15.80	74.00	155.00
Sentinel Emergency Solutions	0.00	0.00	1,080.00	17,451.23
Commerce Bank-VISA	0.00	0.00	15,666.42	0.00
Lowes	0.00	0.00	1,504.75	0.00
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.00
B&B Distributors	0.00	0.00	5,305.00	0.00
VISA	587.85	0.00	587.85	0.00
Banner Fire	0.00	0.00	3,262.00	0.00
GME Supply	0.00	0.00	10,979.42	0.00
MacQueen	0.00	0.00	0.00	2,162.04
Slumberland	0.00	0.00	0.00	2,240.00
Rescue Technology	0.00	4,337.25	0.00	4,337.25
Lawlor	0.00	0.00	177,997.42	0.00
Motorolla	0.00	0.00	515,030.36	0.00
Mo Vocational Enterprises	0.00	0.00	179,545.76	0.00
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.00
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	0.00	0.00	3,885.48	0.00
Capital One	0.00	0.00	859.59	0.00
Mattress Firm	0.00	0.00	8,784.87	0.00
Bound Tree	0.00	0.00	15,798.04	0.00
MJL Enterprises	0.00	0.00	5,000.00	0.00
Zumwalt	0.00	0.00	1,357.00	0.00
Automotive Technology	0.00	0.00	27,450.00	0.00
Backdraft Woodworking	0.00	0.00	3,850.00	0.00
Pirossigns	0.00	0.00	27,628.50	0.00
Professional Furniture Install	0.00	0.00	3,384.00	0.00
Advanced Exercise	0.00	0.00	44,564.57	0.00
Tops Unlimited	2,667.00	0.00	3,853.00	0.00
Conference Technologies	0.00	0.00	90,080.51	0.00
CTI	0.00	0.00	677.52	0.00
Compx Fort	1,730.61	0.00	1,730.61	0.00
Bopp Landscaping	24,885.00	0.00	24,885.00	0.00
GSLAFCA	0.00	665.00	0.00	665.00
MACFPD	0.00	0.00	2,450.00	2,450.00
IAFC	0.00	770.00	0.00	770.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	959.00	931.00
Commerce Bank-VISA	0.00	269.50	160.30	1,662.50
PFFIA	25.00	25.00	25.00	25.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
NFPA	175.00	1,520.50	1,902.50	1,520.50
ICC	0.00	0.00	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	700.00
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	105.00	105.00
IAAI	0.00	120.00	0.00	120.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	25.00
Across the Street Productions	0.00	0.00	1,022.78	1,750.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	700.00	1,750.00	700.00
Fenton Logistics Park	0.00	0.00	2,058.85	0.00
VISA	103.00	0.00	103.00	0.00
McNeil & Company	106,055.75	74,888.34	114,629.92	74,888.34
Lakenan	0.00	3,866.30	262.50	4,076.30
MO Employers Mutual	285,685.40	252,482.84	285,685.40	252,482.84
Standard Insurance	3,376.72	6,456.28	20,498.65	22,851.44
The Cincinnati Ins Co	0.00	0.00	52.50	52.50
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.00
Insurance Reimbursements	0.00	0.00	0.00	(495.35)
Delta Dental	6,791.58	19,067.66	37,736.52	44,567.96
United Healthcare	117,635.16	221,608.59	677,966.74	776,486.54
Eyemed	0.00	829.21	0.00	2,802.91
Quality Benefits	2,722.64	4,003.66	21,134.54	11,462.47
By Cobra	525.00	525.00	525.00	525.00
PAS	3,288.26	2,964.11	3,288.26	2,964.11
Insurance Reimbursements	(21,044.26)	(17,706.16)	(121,094.97)	(112,527.25)
Marsh & McLennan	0.00	0.00	2,928.38	2,880.15
Delta Vision	0.00	0.00	2,325.42	0.00
Audit Adj - Year End	0.00	(733.52)	0.00	(733.52)
Rognan & Associates	1,400.00	1,400.00	8,400.00	8,400.00
Spector, Wolfe, McLaughlin	0.00	882.00	0.00	6,569.15
Darla Sansoucie	0.00	0.00	826.00	224.00
Paylocity	698.41	1,192.40	4,829.62	4,358.00
Lockton	0.00	0.00	7,000.00	3,500.00
Aon Consulting	0.00	0.00	0.00	4,288.35
Fick, Eggemeyer & Williamson	6,650.00	6,370.00	6,650.00	6,370.00
Commerce Bank-VISA	0.00	0.00	5,658.46	0.00
CMA	0.00	796.25	0.00	796.25
One America	0.00	0.00	7,000.00	0.00
Hammond & Shriner	2,339.75	0.00	8,415.75	0.00
Professional Fees Reimbursemen	0.00	0.00	894.48	0.00
Audit Adj - Year End	0.00	(2,762.90)	0.00	(2,762.90)
VISA	0.00	0.00	301.02	0.00
Blue Chip Exterminating	151.90	172.20	640.85	707.35
Buildingstars	0.00	160.30	378.75	961.80
B&B Distributors	0.00	690.19	1,016.86	690.19
Zumwalt	0.00	0.00	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	1,352.10
BRDA Electric	0.00	0.00	1,162.00	0.00
Lawn Systems	0.00	0.00	91.00	157.50
Scott Lee Heating	0.00	244.30	247.80	244.30
STL Automatic Door	0.00	262.33	0.00	596.93
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	0.00	0.00	422.80	403.20
Pfizinger Graphics	0.00	0.00	92.40	0.00
Merlo Plumbing	0.00	0.00	0.00	903.97
Sam's Club	0.00	616.69	0.00	616.69
Lowe's	0.00	0.00	182.20	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Daniel's Lawn Care	0.00	900.20	0.00	1,784.30
Slyman Bros	0.00	0.00	665.00	0.00
Tech Electronics	0.00	0.00	271.25	394.80
Sentinel	0.00	0.00	132.06	0.00
Kindle Heating	0.00	0.00	0.00	1,225.00
Magne Grip	0.00	0.00	0.00	1,304.16
Bi-State Fire	637.00	637.00	637.00	637.00
AC Systems	0.00	0.00	493.50	0.00
Professional Irrigation System	0.00	0.00	1,214.42	0.00
New System	0.00	0.00	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	1,092.70	0.00	3,459.40	0.00
Technicote	0.00	0.00	1,015.00	0.00
Corvus of St. Louis	364.00	0.00	1,092.00	0.00
St. Louis Appliance	0.00	0.00	110.25	0.00
Audit Adj - Year End	0.00	(1,707.66)	0.00	(1,707.66)
Sentinel Emergency Solutions	305.15	0.00	4,709.72	5,919.70
K&K Supply	0.00	24.35	172.88	142.98
Banner Fire Equipment	0.00	1,068.00	140.12	1,068.00
Crest Industries	0.00	84.39	0.00	84.39
Batteries Plus	0.00	190.16	0.00	190.16
Lowes	0.00	0.00	0.00	65.63
Lion	0.00	0.00	0.00	8,394.58
Arco Lawn Equipment	16.20	0.00	16.20	0.00
Sam's Club	0.00	0.00	0.00	6.54
MO River Auto Parts	0.00	0.00	0.00	56.57
VISA	4.96	289.62	510.85	369.52
MacQueen Emergency	0.00	0.00	230.74	44.39
Public Safety Upfitters	0.00	0.00	84.00	0.00
Audit Adj - Year End	0.00	(6.54)	0.00	(6.54)
Sentinel Emergency Solutions	1,130.35	1,568.85	28,550.65	37,248.15
K&K Car Repair, Inc.	0.00	28.68	0.00	28.68
PNC-Visa	0.00	0.00	0.00	422.02
CIT Trucks	3,147.05	0.00	11,736.41	(14,807.98)
Fabick	0.00	0.00	3,651.30	0.00
Commerce Bank-VISA	0.00	500.09	131.40	657.25
Public Safety Outfitters	0.00	0.00	987.70	0.00
Don's Automotive	0.00	0.00	0.00	298.86
Purcell Tire Company	48.68	5,076.29	460.12	5,125.09
Dobb's Tire	58.27	37.58	988.42	121.05
E&E Hydraulics	0.00	0.00	0.00	122.01
American Test Center	0.00	0.00	48.00	0.00
Pfizinger Graphics	0.00	0.00	220.00	0.00
Lowes	0.00	0.00	0.00	5.31
Jim Butler	0.00	666.74	0.00	666.74
MO River Auto Parts	0.00	117.58	407.37	643.99
Crest Industries	0.00	0.00	44.21	0.00
Miner's Towing	517.50	0.00	517.50	646.88
Capital One	229.17	0.00	229.17	0.00
Sunset Ford	0.00	0.00	0.00	242.44
Dave Sinclair	0.00	431.02	0.00	431.02
VISA	84.10	0.00	84.10	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	223.17	0.00	223.17	0.00
Vehicle Reimbursements	0.00	0.00	0.00	(1,325.10)
SSM Health	0.00	0.00	1,592.50	535.50
Commerce Bank-VISA	0.00	0.00	0.00	13.61

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Athletico LTD	0.00	0.00	210.00	70.00
Florissant Psychological Servi	0.00	0.00	455.00	0.00
VISA	0.00	0.00	257.36	0.00
Commerce Bank-VISA	0.00	45.58	855.05	1,113.72
Petty Cash	0.00	0.00	36.69	0.00
John Medlock	0.00	0.00	0.00	12.60
Caleb Herrell	0.00	0.00	0.00	21.00
Southwest Area Chamber	30.80	0.00	30.80	0.00
Audit Adj - Year End	0.00	(443.82)	0.00	(443.82)
VISA	1,369.11	0.00	7,027.67	0.00
Tri-County Training Consortium	0.00	0.00	4,741.04	4,961.25
Commerce Bank-VISA	0.00	1,260.65	16,273.86	14,957.62
Dave Wynne	0.00	0.00	47.80	495.94
Gina Anderson	0.00	217.46	641.61	447.38
Across The Street Productions	0.00	0.00	0.00	3,150.00
John Medlock	0.00	0.00	185.68	0.00
Lowes	0.00	0.00	119.53	0.00
West County EMS & Fire	0.00	0.00	0.00	1,015.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	0.00	0.00	303.27	0.00
ICC	0.00	0.00	900.00	0.00
Michael Long	0.00	0.00	0.00	95.74
ERS International	0.00	0.00	0.00	1,778.00
IPromoteU	0.00	0.00	0.00	1,095.20
Training Reimbursements	0.00	0.00	0.00	(1,257.50)
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	0.00	0.00	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.00
Blue Card	0.00	0.00	13,500.00	0.00
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	0.00	0.00	144.55	0.00
Sam's Club	202.45	0.00	202.45	0.00
Uline	301.84	0.00	301.84	0.00
Audit Adj - Year End	0.00	(5,297.25)	0.00	(5,297.25)
Leon Uniform Company	657.03	0.00	1,337.42	284.79
Sentinel Emergency Solutions	717.07	43,479.07	8,116.08	47,455.71
Weber Fire & Safety	0.00	0.00	66.50	48.83
Commerce Bank-VISA	0.00	38.15	42.25	38.15
Uniforms-Payroll	0.00	0.00	18,342.22	18,156.68
Employee Uniform Reimbursement	0.00	0.00	0.00	(31.50)
Grainger	0.00	276.31	258.52	276.31
Lowes	375.72	112.19	878.22	518.90
Sam's Club	754.59	0.00	5,055.27	2,383.18
Commerce Bank-VISA	0.00	80.79	278.39	255.97
Batteries Plus Bulbs	0.00	0.00	351.83	193.79
Cratex Packaging	0.00	0.00	0.00	292.21
The Flag Loft	49.42	0.00	377.44	0.00
K&K Supply	0.00	0.00	0.00	900.06
New System	0.00	0.00	0.00	343.96
Capital One	0.00	0.00	680.63	0.00
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	0.00	0.00	73.28	0.00
NAPA Auto Parts	14.55	0.00	14.55	0.00
Audit Adj - Year End	0.00	(845.81)	0.00	(845.81)

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Missouri-American Water	1,666.24	752.14	3,924.07	2,272.77
Laclede Gas Company	0.00	268.12	0.00	6,778.41
AmerenUE	4,850.51	3,329.18	22,982.50	13,002.02
MSD	229.66	430.57	1,532.73	1,367.71
Aspen Waste Systems	511.21	351.98	3,734.27	2,084.64
Spire	211.77	0.00	12,136.96	0.00
Audit Adj - Year End	0.00	(600.52)	0.00	(600.52)
Overhead Transfer	0.00	0.00	750,000.00	0.00
Total Expenditures	<u>1,043,130.42</u>	<u>1,342,922.67</u>	<u>6,480,603.03</u>	<u>5,074,322.94</u>
Excess Revenues over (under) Expenditu	\$ <u>(929,073.11)</u>	\$ <u>(1,274,218.95)</u>	\$ <u>1,224,346.78</u>	\$ <u>579,659.76</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 28,885.07	25.33	\$ 7,193,150.03	93.36
Interest Income	78,749.24	69.04	453,883.78	5.89
Miscellaneous Revenue	0.00	0.00	350.00	0.00
Permit Revenue	6,423.00	5.63	57,566.00	0.75
Total Revenues	114,057.31	100.00	7,704,949.81	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,057.31	100.00	7,704,949.81	100.00
Expenditures				
Salaries-Firefighters	332,192.20	291.25	2,182,959.60	28.33
Salaries-Fire Chief	8,066.24	7.07	52,378.72	0.68
Salaries-Deputy Chiefs	42,236.38	37.03	275,974.54	3.58
Salaries-Admin Assistants	5,942.14	5.21	38,624.62	0.50
Salaries-Office Manager	4,605.44	4.04	29,875.67	0.39
Salaries-Fire Marshall	16,758.30	14.69	95,794.20	1.24
Salaries-Inspectors	200.00	0.18	1,462.50	0.02
Total - Salaries	410,000.70	359.47	2,677,069.85	34.74
Salaries OT	25,979.43	22.78	212,050.39	2.75
Total - OT Salaries	25,979.43	22.78	212,050.39	2.75
Total - Election Expenses	0.00	0.00	0.00	0.00
Don Brown Chevrolet	0.00	0.00	39,630.00	0.51
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.07
Wireless USA	0.00	0.00	5,315.00	0.07
St Louis Powersports	0.00	0.00	9,180.00	0.12
Total - Depreciated Assets	0.00	0.00	59,779.55	0.78
FICA/ Medicare	32,675.09	28.65	217,748.69	2.83
Total - Payroll Taxes	32,675.09	28.65	217,748.69	2.83
VISA	330.83	0.29	743.56	0.01
Marco	36.40	0.03	460.99	0.01
Office Source	143.48	0.13	2,613.06	0.03
St. Louis County Treasurer	(20.04)	(0.02)	(2.54)	0.00
Commerce Bank-VISA	0.00	0.00	1,870.89	0.02
Safeguard	352.14	0.31	352.14	0.00
ADP Screening Services	483.06	0.42	1,268.61	0.02
Rejis Commission	75.95	0.07	130.20	0.00
Summer One	45.54	0.04	1,176.18	0.02
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Total - Office Supplies	1,447.36	1.27	8,964.55	0.12
Image Trend	0.00	0.00	5,150.00	0.07
First Watch	575.50	0.50	3,453.00	0.04
Miken Technologies	0.00	0.00	7,057.38	0.09
Sikich	0.00	0.00	1,282.50	0.02
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Zoom	0.00	0.00	359.84	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Conference Technologies	1,370.00	1.20	1,370.00	0.02
CE Solutions	0.00	0.00	7,616.00	0.10
Total - IT Expenses	1,945.50	1.71	26,300.31	0.34
Sieveling	3,725.86	3.27	22,330.96	0.29
Commerce Bank-VISA	0.00	0.00	493.33	0.01
Wex Bank	1,100.04	0.96	4,742.97	0.06
Total - Gas & Oil/ Fuel	4,825.90	4.23	27,567.26	0.36
Bank Charges	6.40	0.01	74.00	0.00
Total - Bank Charges	6.40	0.01	74.00	0.00
Sentinel Emergency Solutions	0.00	0.00	1,080.00	0.01
Commerce Bank-VISA	0.00	0.00	15,666.42	0.20
Lowe's	0.00	0.00	1,504.75	0.02
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.01
B&B Distributors	0.00	0.00	5,305.00	0.07
VISA	587.85	0.52	587.85	0.01
Banner Fire	0.00	0.00	3,262.00	0.04
GME Supply	0.00	0.00	10,979.42	0.14
Lawlor	0.00	0.00	177,997.42	2.31
Motorolla	0.00	0.00	515,030.36	6.68
Mo Vocational Enterprises	0.00	0.00	179,545.76	2.33
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.09
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	0.00	0.00	3,885.48	0.05
Capital One	0.00	0.00	859.59	0.01
Mattress Firm	0.00	0.00	8,784.87	0.11
Bound Tree	0.00	0.00	15,798.04	0.21
MJL Enterprises	0.00	0.00	5,000.00	0.06
Zumwalt	0.00	0.00	1,357.00	0.02
Automotive Technology	0.00	0.00	27,450.00	0.36
Backdraft Woodworking	0.00	0.00	3,850.00	0.05
Pirossigns	0.00	0.00	27,628.50	0.36
Professional Furniture Install	0.00	0.00	3,384.00	0.04
Advanced Exercise	0.00	0.00	44,564.57	0.58
Tops Unlimited	2,667.00	2.34	3,853.00	0.05
Conference Technologies	0.00	0.00	90,080.51	1.17
CTI	0.00	0.00	677.52	0.01
Compix Fort	1,730.61	1.52	1,730.61	0.02
Bopp Landscaping	24,885.00	21.82	24,885.00	0.32
Total - Equipment Purchases	29,870.46	26.19	1,183,227.63	15.36
MACFPD	0.00	0.00	2,450.00	0.03
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	959.00	0.01
Commerce Bank-VISA	0.00	0.00	160.30	0.00
PFFIA	25.00	0.02	25.00	0.00
NFPA	175.00	0.15	1,902.50	0.02
ICC	0.00	0.00	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	0.01
MABOI	0.00	0.00	105.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	0.01
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	0.02
Fenton Logistics Park	0.00	0.00	2,058.85	0.03
VISA	103.00	0.09	103.00	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Total - Dues & Subscriptions	303.00	0.27	11,658.43	0.15
McNeil & Company	106,055.75	92.98	114,629.92	1.49
Lakenan	0.00	0.00	262.50	0.00
MO Employers Mutual	285,685.40	250.48	285,685.40	3.71
Standard Insurance	3,376.72	2.96	20,498.65	0.27
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.08
Total - Insurance/ General	395,117.87	346.42	426,950.17	5.54
Delta Dental	6,791.58	5.95	37,736.52	0.49
United Healthcare	117,635.16	103.14	677,966.74	8.80
Quality Benefits	2,722.64	2.39	21,134.54	0.27
By Cobra	525.00	0.46	525.00	0.01
PAS	3,288.26	2.88	3,288.26	0.04
Insurance Reimbursements	(21,044.26)	(18.45)	(121,094.97)	(1.57)
Marsh & McLennan	0.00	0.00	2,928.38	0.04
Delta Vision	0.00	0.00	2,325.42	0.03
Total - Insurance/ Employee	109,918.38	96.37	624,809.89	8.11
Rognan & Associates	1,400.00	1.23	8,400.00	0.11
Darla Sansoucie	0.00	0.00	826.00	0.01
Paylocity	698.41	0.61	4,829.62	0.06
Lockton	0.00	0.00	7,000.00	0.09
Fick, Eggemeyer & Williamson	6,650.00	5.83	6,650.00	0.09
Commerce Bank-VISA	0.00	0.00	5,658.46	0.07
One America	0.00	0.00	7,000.00	0.09
Hammond & Shriner	2,339.75	2.05	8,415.75	0.11
Professional Fees Reimbursemen	0.00	0.00	894.48	0.01
Total - Professional Fees	11,088.16	9.72	49,674.31	0.64
VISA	0.00	0.00	301.02	0.00
Blue Chip Exterminating	151.90	0.13	640.85	0.01
Buildingstars	0.00	0.00	378.75	0.00
B&B Distributors	0.00	0.00	1,016.86	0.01
Zumwalt	0.00	0.00	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	0.01
BRDA Electric	0.00	0.00	1,162.00	0.02
Lawn Systems	0.00	0.00	91.00	0.00
Scott Lee Heating	0.00	0.00	247.80	0.00
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	0.00	0.00	422.80	0.01
Pfitzinger Graphics	0.00	0.00	92.40	0.00
Lowe's	0.00	0.00	182.20	0.00
Slyman Bros	0.00	0.00	665.00	0.01
Tech Electronics	0.00	0.00	271.25	0.00
Sentinel	0.00	0.00	132.06	0.00
Bi-State Fire	637.00	0.56	637.00	0.01
AC Systems	0.00	0.00	493.50	0.01
Professional Irrigation System	0.00	0.00	1,214.42	0.02
New System	0.00	0.00	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	1,092.70	0.96	3,459.40	0.04
Technicote	0.00	0.00	1,015.00	0.01
Corvus of St. Louis	364.00	0.32	1,092.00	0.01
St. Louis Appliance	0.00	0.00	110.25	0.00
Total - Building Maintenance	2,245.60	1.97	14,636.88	0.19

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Sentinel Emergency Solutions	305.15	0.27	4,709.72	0.06
K&K Supply	0.00	0.00	172.88	0.00
Banner Fire Equipment	0.00	0.00	140.12	0.00
Arco Lawn Equipment	16.20	0.01	16.20	0.00
VISA	4.96	0.00	510.85	0.01
MacQueen Emergency	0.00	0.00	230.74	0.00
Public Safety Upfitters	0.00	0.00	84.00	0.00
Total - Equipment Maintenance	326.31	0.29	5,864.51	0.08
Sentinel Emergency Solutions	1,130.35	0.99	28,550.65	0.37
CIT Trucks	3,147.05	2.76	11,736.41	0.15
Fabick	0.00	0.00	3,651.30	0.05
Commerce Bank-VISA	0.00	0.00	131.40	0.00
Public Safety Outfitters	0.00	0.00	987.70	0.01
Purcell Tire Company	48.68	0.04	460.12	0.01
Dobb's Tire	58.27	0.05	988.42	0.01
American Test Center	0.00	0.00	48.00	0.00
Pfizinger Graphics	0.00	0.00	220.00	0.00
MO River Auto Parts	0.00	0.00	407.37	0.01
Crest Industries	0.00	0.00	44.21	0.00
Miner's Towing	517.50	0.45	517.50	0.01
Capital One	229.17	0.20	229.17	0.00
VISA	84.10	0.07	84.10	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	223.17	0.20	223.17	0.00
Total - Vehicle Maintenance	5,438.29	4.77	48,303.47	0.63
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	1,592.50	0.02
Athletico LTD	0.00	0.00	210.00	0.00
Florissant Psychological Servi	0.00	0.00	455.00	0.01
Total - Doctors Fees	0.00	0.00	2,257.50	0.03
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	0.00	0.00	257.36	0.00
Commerce Bank-VISA	0.00	0.00	855.05	0.01
Petty Cash	0.00	0.00	36.69	0.00
Southwest Area Chamber	30.80	0.03	30.80	0.00
Total - Misc Expenses	30.80	0.03	1,179.90	0.02
VISA	1,369.11	1.20	7,027.67	0.09
Tri-County Training Consortium	0.00	0.00	4,741.04	0.06
Commerce Bank-VISA	0.00	0.00	16,273.86	0.21
Dave Wynne	0.00	0.00	47.80	0.00
Gina Anderson	0.00	0.00	641.61	0.01
John Medlock	0.00	0.00	185.68	0.00
Lowes	0.00	0.00	119.53	0.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	0.00	0.00	303.27	0.00
ICC	0.00	0.00	900.00	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	0.00	0.00	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.08
Blue Card	0.00	0.00	13,500.00	0.18
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	0.00	0.00	144.55	0.00
Sam's Club	202.45	0.18	202.45	0.00
Uline	301.84	0.26	301.84	0.00
Total - Training & Education	1,873.40	1.64	52,278.06	0.68
Leon Uniform Company	657.03	0.58	1,337.42	0.02
Sentinel Emergency Solutions	717.07	0.63	8,116.08	0.11
Weber Fire & Safety	0.00	0.00	66.50	0.00
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	0.24
Total - Uniforms	1,374.10	1.20	27,904.47	0.36
Grainger	0.00	0.00	258.52	0.00
Lowes	375.72	0.33	878.22	0.01
Sam's Club	754.59	0.66	5,055.27	0.07
Commerce Bank-VISA	0.00	0.00	278.39	0.00
Batteries Plus Bulbs	0.00	0.00	351.83	0.00
The Flag Loft	49.42	0.04	377.44	0.00
Capital One	0.00	0.00	680.63	0.01
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	0.00	0.00	73.28	0.00
NAPA Auto Parts	14.55	0.01	14.55	0.00
Total - Supplies/ Cleaning & Maintenan	1,194.28	1.05	7,992.68	0.10
Missouri-American Water	1,666.24	1.46	3,924.07	0.05
AmerenUE	4,850.51	4.25	22,982.50	0.30
MSD	229.66	0.20	1,532.73	0.02
Aspen Waste Systems	511.21	0.45	3,734.27	0.05
Spire	211.77	0.19	12,136.96	0.16
Total - Utilities	7,469.39	6.55	44,310.53	0.58
Overhead Transfer	0.00	0.00	750,000.00	9.73
Total - Overhead Transfers	0.00	0.00	750,000.00	9.73
Total Expenditures	1,043,130.42	914.57	6,480,603.03	84.11
Excess Revenue over (under) Expenditur	\$ (929,073.11)	(814.57)	\$ 1,224,346.78	15.89

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 28,885.07	18,609.18	\$ 7,193,150.03	5,475,273.10
Interest Income	78,749.24	21,305.54	453,883.78	59,413.10
Miscellaneous Revenue	0.00	225.00	350.00	1,000.00
Permit Revenue	6,423.00	28,564.00	57,566.00	118,296.50
Total Revenues	114,057.31	68,703.72	7,704,949.81	5,653,982.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,057.31	68,703.72	7,704,949.81	5,653,982.70
Expenditures				
Salaries-Firefighters	332,192.20	308,559.05	2,182,959.60	1,977,440.74
Salaries-Fire Chief	8,066.24	7,631.68	52,378.72	49,554.96
Salaries-Deputy Chiefs	42,236.38	40,482.06	275,974.54	259,261.34
Salaries-Admin Assistants	5,942.14	9,087.30	38,624.62	49,024.98
Salaries-Office Manager	4,605.44	4,351.20	29,875.67	28,224.56
Salaries-Fire Marshall	16,758.30	14,142.55	95,794.20	89,956.73
Salaries-Inspectors	200.00	0.00	1,462.50	1,562.50
Total - Salaries	410,000.70	384,253.84	2,677,069.85	2,455,025.81
Salaries OT	25,979.43	19,432.80	212,050.39	173,298.41
Total - OT Salaries	25,979.43	19,432.80	212,050.39	173,298.41
Total - Election Expenses	0.00	0.00	0.00	0.00
Banner Fire Equipment	0.00	0.00	0.00	360.00
Rosenbauer	0.00	254,560.00	0.00	858,041.00
Don Brown Chevrolet	0.00	0.00	39,630.00	0.00
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.00
Wireless USA	0.00	0.00	5,315.00	0.00
St Louis Powersports	0.00	0.00	9,180.00	0.00
Total - Depreciated Assets	0.00	254,560.00	59,779.55	858,401.00
FICA/ Medicare	32,675.09	30,216.60	217,748.69	198,143.51
Total - Payroll Taxes	32,675.09	30,216.60	217,748.69	198,143.51
VISA	330.83	0.00	743.56	0.00
Marco	36.40	26.27	460.99	266.82
Office Source	143.48	624.88	2,613.06	1,416.60
St. Louis County Treasurer	(20.04)	0.00	(2.54)	0.00
Commerce Bank-VISA	0.00	460.46	1,870.89	1,665.20
Safeguard	352.14	0.00	352.14	317.11
MO Vocational Enterprises	0.00	0.00	0.00	516.10
ADP Screening Services	483.06	0.00	1,268.61	700.40
Vinyl Images	0.00	401.23	0.00	401.23
Rejis Commission	75.95	26.08	130.20	416.68
Copy Source	0.00	360.05	0.00	393.30
Summer One	45.54	(1.24)	1,176.18	1,012.86
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Joe Bruckner	0.00	210.00	0.00	280.00
Jennifer Grimes	0.00	70.00	0.00	70.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Capital One	0.00	3.69	0.00	3.69
Total - Office Supplies	1,447.36	2,181.42	8,964.55	7,459.99
Image Trend	0.00	0.00	5,150.00	0.00
First Watch	575.50	575.50	3,453.00	3,453.00
Miken Technologies	0.00	0.00	7,057.38	7,611.18
Sikich	0.00	0.00	1,282.50	1,435.00
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Target Solutions	0.00	0.00	0.00	7,974.53
Scantron	0.00	695.00	0.00	695.00
VISA	0.00	0.00	0.00	410.94
Zoom	0.00	0.00	359.84	0.00
Conference Technologies	1,370.00	1,305.00	1,370.00	1,305.00
CE Solutions	0.00	0.00	7,616.00	0.00
Total - IT Expenses	1,945.50	2,575.50	26,300.31	22,884.65
Sieeking	3,725.86	9,642.25	22,330.96	31,783.55
Commerce Bank-VISA	0.00	0.00	493.33	0.00
Wex Bank	1,100.04	0.00	4,742.97	0.00
Total - Gas & Oil/ Fuel	4,825.90	9,642.25	27,567.26	31,783.55
Bank Charges	6.40	15.80	74.00	155.00
Total - Bank Charges	6.40	15.80	74.00	155.00
Sentinel Emergency Solutions	0.00	0.00	1,080.00	17,451.23
Commerce Bank-VISA	0.00	0.00	15,666.42	0.00
Lowes	0.00	0.00	1,504.75	0.00
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.00
B&B Distributors	0.00	0.00	5,305.00	0.00
VISA	587.85	0.00	587.85	0.00
Banner Fire	0.00	0.00	3,262.00	0.00
GME Supply	0.00	0.00	10,979.42	0.00
MacQueen	0.00	0.00	0.00	2,162.04
Slumberland	0.00	0.00	0.00	2,240.00
Rescue Technology	0.00	4,337.25	0.00	4,337.25
Lawlor	0.00	0.00	177,997.42	0.00
Motorolla	0.00	0.00	515,030.36	0.00
Mo Vocational Enterprises	0.00	0.00	179,545.76	0.00
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.00
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	0.00	0.00	3,885.48	0.00
Capital One	0.00	0.00	859.59	0.00
Mattress Firm	0.00	0.00	8,784.87	0.00
Bound Tree	0.00	0.00	15,798.04	0.00
MJL Enterprises	0.00	0.00	5,000.00	0.00
Zumwalt	0.00	0.00	1,357.00	0.00
Automotive Technology	0.00	0.00	27,450.00	0.00
Backdraft Woodworking	0.00	0.00	3,850.00	0.00
Pirossigns	0.00	0.00	27,628.50	0.00
Professional Furniture Install	0.00	0.00	3,384.00	0.00
Advanced Exercise	0.00	0.00	44,564.57	0.00
Tops Unlimited	2,667.00	0.00	3,853.00	0.00
Conference Technologies	0.00	0.00	90,080.51	0.00
CTI	0.00	0.00	677.52	0.00
CompX Fort	1,730.61	0.00	1,730.61	0.00
Bopp Landscaping	24,885.00	0.00	24,885.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Equipment Purchases	29,870.46	4,337.25	1,183,227.63	26,190.52
GSLAFCA	0.00	665.00	0.00	665.00
MACFPD	0.00	0.00	2,450.00	2,450.00
IAFC	0.00	770.00	0.00	770.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	959.00	931.00
Commerce Bank-VISA	0.00	269.50	160.30	1,662.50
PFFIA	25.00	25.00	25.00	25.00
NFPA	175.00	1,520.50	1,902.50	1,520.50
ICC	0.00	0.00	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	700.00
Fenton Area Chamber of Commerce	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	105.00	105.00
IAAI	0.00	120.00	0.00	120.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	25.00
Across the Street Productions	0.00	0.00	1,022.78	1,750.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	700.00	1,750.00	700.00
Fenton Logistics Park	0.00	0.00	2,058.85	0.00
VISA	103.00	0.00	103.00	0.00
Total - Dues & Subscriptions	303.00	4,070.00	11,658.43	11,879.00
McNeil & Company	106,055.75	74,888.34	114,629.92	74,888.34
Lakenan	0.00	3,866.30	262.50	4,076.30
MO Employers Mutual	285,685.40	252,482.84	285,685.40	252,482.84
Standard Insurance	3,376.72	6,456.28	20,498.65	22,851.44
The Cincinnati Ins Co	0.00	0.00	52.50	52.50
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.00
Insurance Reimbursements	0.00	0.00	0.00	(495.35)
Total - Insurance/ General	395,117.87	337,693.76	426,950.17	353,856.07
Delta Dental	6,791.58	19,067.66	37,736.52	44,567.96
United Healthcare	117,635.16	221,608.59	677,966.74	776,486.54
Eyemed	0.00	829.21	0.00	2,802.91
Quality Benefits	2,722.64	4,003.66	21,134.54	11,462.47
By Cobra	525.00	525.00	525.00	525.00
PAS	3,288.26	2,964.11	3,288.26	2,964.11
Insurance Reimbursements	(21,044.26)	(17,706.16)	(121,094.97)	(112,527.25)
Marsh & McLennan	0.00	0.00	2,928.38	2,880.15
Delta Vision	0.00	0.00	2,325.42	0.00
Audit Adj - Year End	0.00	(733.52)	0.00	(733.52)
Total - Insurance/ Employee	109,918.38	230,558.55	624,809.89	728,428.37
Rognan & Associates	1,400.00	1,400.00	8,400.00	8,400.00
Spector, Wolfe, McLaughlin	0.00	882.00	0.00	6,569.15
Darla Sansoucie	0.00	0.00	826.00	224.00
Paylocity	698.41	1,192.40	4,829.62	4,358.00
Lockton	0.00	0.00	7,000.00	3,500.00
Aon Consulting	0.00	0.00	0.00	4,288.35
Fick, Eggemeyer & Williamson	6,650.00	6,370.00	6,650.00	6,370.00
Commerce Bank-VISA	0.00	0.00	5,658.46	0.00
CMA	0.00	796.25	0.00	796.25
One America	0.00	0.00	7,000.00	0.00
Hammond & Shriner	2,339.75	0.00	8,415.75	0.00
Professional Fees Reimbursemen	0.00	0.00	894.48	0.00
Audit Adj - Year End	0.00	(2,762.90)	0.00	(2,762.90)
Total - Professional Fees	11,088.16	7,877.75	49,674.31	31,742.85

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
VISA	0.00	0.00	301.02	0.00
Blue Chip Exterminating	151.90	172.20	640.85	707.35
Buildingstars	0.00	160.30	378.75	961.80
B&B Distributors	0.00	690.19	1,016.86	690.19
Zumwalt	0.00	0.00	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	1,352.10
BRDA Electric	0.00	0.00	1,162.00	0.00
Lawn Systems	0.00	0.00	91.00	157.50
Scott Lee Heating	0.00	244.30	247.80	244.30
STL Automatic Door	0.00	262.33	0.00	596.93
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	0.00	0.00	422.80	403.20
Pfizinger Graphics	0.00	0.00	92.40	0.00
Merlo Plumbing	0.00	0.00	0.00	903.97
Sam's Club	0.00	616.69	0.00	616.69
Lowe's	0.00	0.00	182.20	0.00
Daniel's Lawn Care	0.00	900.20	0.00	1,784.30
Slyman Bros	0.00	0.00	665.00	0.00
Tech Electronics	0.00	0.00	271.25	394.80
Sentinel	0.00	0.00	132.06	0.00
Kindle Heating	0.00	0.00	0.00	1,225.00
Magne Grip	0.00	0.00	0.00	1,304.16
Bi-State Fire	637.00	637.00	637.00	637.00
AC Systems	0.00	0.00	493.50	0.00
Professional Irrigation System	0.00	0.00	1,214.42	0.00
New System	0.00	0.00	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	1,092.70	0.00	3,459.40	0.00
Technicote	0.00	0.00	1,015.00	0.00
Corvus of St. Louis	364.00	0.00	1,092.00	0.00
St. Louis Appliance	0.00	0.00	110.25	0.00
Audit Adj - Year End	0.00	(1,707.66)	0.00	(1,707.66)
Total - Building Maintenance	2,245.60	1,975.55	14,636.88	10,271.63
Sentinel Emergency Solutions	305.15	0.00	4,709.72	5,919.70
K&K Supply	0.00	24.35	172.88	142.98
Banner Fire Equipment	0.00	1,068.00	140.12	1,068.00
Crest Industries	0.00	84.39	0.00	84.39
Batteries Plus	0.00	190.16	0.00	190.16
Lowes	0.00	0.00	0.00	65.63
Lion	0.00	0.00	0.00	8,394.58
Arco Lawn Equipment	16.20	0.00	16.20	0.00
Sam's Club	0.00	0.00	0.00	6.54
MO River Auto Parts	0.00	0.00	0.00	56.57
VISA	4.96	289.62	510.85	369.52
MacQueen Emergency	0.00	0.00	230.74	44.39
Public Safety Upfitters	0.00	0.00	84.00	0.00
Audit Adj - Year End	0.00	(6.54)	0.00	(6.54)
Total - Equipment Maintenance	326.31	1,649.98	5,864.51	16,335.92
Sentinel Emergency Solutions	1,130.35	1,568.85	28,550.65	37,248.15
K&K Car Repair, Inc.	0.00	28.68	0.00	28.68
PNC-Visa	0.00	0.00	0.00	422.02
CIT Trucks	3,147.05	0.00	11,736.41	(14,807.98)
Fabick	0.00	0.00	3,651.30	0.00
Commerce Bank-VISA	0.00	500.09	131.40	657.25

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Public Safety Outfitters	0.00	0.00	987.70	0.00
Don's Automotive	0.00	0.00	0.00	298.86
Purcell Tire Company	48.68	5,076.29	460.12	5,125.09
Dobb's Tire	58.27	37.58	988.42	121.05
E&E Hydraulics	0.00	0.00	0.00	122.01
American Test Center	0.00	0.00	48.00	0.00
Pfizinger Graphics	0.00	0.00	220.00	0.00
Lowes	0.00	0.00	0.00	5.31
Jim Butler	0.00	666.74	0.00	666.74
MO River Auto Parts	0.00	117.58	407.37	643.99
Crest Industries	0.00	0.00	44.21	0.00
Miner's Towing	517.50	0.00	517.50	646.88
Capital One	229.17	0.00	229.17	0.00
Sunset Ford	0.00	0.00	0.00	242.44
Dave Sinclair	0.00	431.02	0.00	431.02
VISA	84.10	0.00	84.10	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	223.17	0.00	223.17	0.00
Vehicle Reimbursements	0.00	0.00	0.00	(1,325.10)
Total - Vehicle Maintenance	5,438.29	8,426.83	48,303.47	30,526.41
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	1,592.50	535.50
Commerce Bank-VISA	0.00	0.00	0.00	13.61
Athletico LTD	0.00	0.00	210.00	70.00
Florissant Psychological Servi	0.00	0.00	455.00	0.00
Total - Doctors Fees	0.00	0.00	2,257.50	619.11
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	0.00	0.00	257.36	0.00
Commerce Bank-VISA	0.00	45.58	855.05	1,113.72
Petty Cash	0.00	0.00	36.69	0.00
John Medlock	0.00	0.00	0.00	12.60
Caleb Herrell	0.00	0.00	0.00	21.00
Southwest Area Chamber	30.80	0.00	30.80	0.00
Audit Adj - Year End	0.00	(443.82)	0.00	(443.82)
Total - Misc Expenses	30.80	(398.24)	1,179.90	703.50
VISA	1,369.11	0.00	7,027.67	0.00
Tri-County Training Consortium	0.00	0.00	4,741.04	4,961.25
Commerce Bank-VISA	0.00	1,260.65	16,273.86	14,957.62
Dave Wynne	0.00	0.00	47.80	495.94
Gina Anderson	0.00	217.46	641.61	447.38
Across The Street Productions	0.00	0.00	0.00	3,150.00
John Medlock	0.00	0.00	185.68	0.00
Lowes	0.00	0.00	119.53	0.00
West County EMS & Fire	0.00	0.00	0.00	1,015.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	0.00	0.00	303.27	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
ICC	0.00	0.00	900.00	0.00
Michael Long	0.00	0.00	0.00	95.74
ERS International	0.00	0.00	0.00	1,778.00
IPromoteU	0.00	0.00	0.00	1,095.20
Training Reimbursements	0.00	0.00	0.00	(1,257.50)
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	0.00	0.00	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.00
Blue Card	0.00	0.00	13,500.00	0.00
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	0.00	0.00	144.55	0.00
Sam's Club	202.45	0.00	202.45	0.00
Uline	301.84	0.00	301.84	0.00
Audit Adj - Year End	0.00	(5,297.25)	0.00	(5,297.25)
Total - Training & Education	1,873.40	(3,819.14)	52,278.06	21,441.38
Leon Uniform Company	657.03	0.00	1,337.42	284.79
Sentinel Emergency Solutions	717.07	43,479.07	8,116.08	47,455.71
Weber Fire & Safety	0.00	0.00	66.50	48.83
Commerce Bank-VISA	0.00	38.15	42.25	38.15
Uniforms-Payroll	0.00	0.00	18,342.22	18,156.68
Employee Uniform Reimbursement	0.00	0.00	0.00	(31.50)
Total - Uniforms	1,374.10	43,517.22	27,904.47	65,952.66
Grainger	0.00	276.31	258.52	276.31
Lowes	375.72	112.19	878.22	518.90
Sam's Club	754.59	0.00	5,055.27	2,383.18
Commerce Bank-VISA	0.00	80.79	278.39	255.97
Batteries Plus Bulbs	0.00	0.00	351.83	193.79
Cratex Packaging	0.00	0.00	0.00	292.21
The Flag Loft	49.42	0.00	377.44	0.00
K&K Supply	0.00	0.00	0.00	900.06
New System	0.00	0.00	0.00	343.96
Capital One	0.00	0.00	680.63	0.00
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	0.00	0.00	73.28	0.00
NAPA Auto Parts	14.55	0.00	14.55	0.00
Audit Adj - Year End	0.00	(845.81)	0.00	(845.81)
Total - Supplies/ Cleaning & Maintenan	1,194.28	(376.52)	7,992.68	4,318.57
Missouri-American Water	1,666.24	752.14	3,924.07	2,272.77
Laclede Gas Company	0.00	268.12	0.00	6,778.41
AmerenUE	4,850.51	3,329.18	22,982.50	13,002.02
MSD	229.66	430.57	1,532.73	1,367.71
Aspen Waste Systems	511.21	351.98	3,734.27	2,084.64
Spire	211.77	0.00	12,136.96	0.00
Audit Adj - Year End	0.00	(600.52)	0.00	(600.52)
Total - Utilities	7,469.39	4,531.47	44,310.53	24,905.03
Overhead Transfer	0.00	0.00	750,000.00	0.00
Total - Overhead Transfers	0.00	0.00	750,000.00	0.00
Total Expenditures	1,043,130.42	1,342,922.67	6,480,603.03	5,074,322.94

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Excess Revenue over (under) Expenditur \$	<u>(929,073.11)</u>	<u>(1,274,218.95)</u>	<u>\$ 1,224,346.78</u>	<u>579,659.76</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2023

ASSETS

Current Assets		
Simmons Bank - 3181	\$	7,584,517.92
MVB Money Market		7,698.38
Investment Account		1,036,778.04
Taxes Receivable - Current		2,176,118.00
Ambulance Billing Receivable		142,725.83
Interest Receivable		416.08
GEMT Receivable		575,833.00
Prepaid Expenses		109,312.53
Total Current Assets		11,633,399.78
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>11,633,399.78</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	17,621.22
Due to General		2,282.09
IRS Payroll Taxes W/H		4,090.39
Wages Payable		53,468.85
Total Current Liabilities		77,462.55
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		728,577.00
Deferred GBMT Revenue		575,833.00
Total Deferred Inflows of Resources		1,304,410.00
Total Liabilities		1,381,872.55
Fund Balance		
Fund Balance - Restricted		8,925,137.31
Excess Revenue over (under) Ex		1,326,389.92
Total Fund Balance		10,251,527.23
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>11,633,399.78</u></u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 8,631.48	6.48	\$ 2,149,164.25	62.58
Ambulance Service Charge	88,436.07	66.42	522,478.47	15.21
Interest Income	36,074.10	27.09	186,917.86	5.44
GEMT Revenue	0.00	0.00	575,832.90	16.77
Total Revenues	133,141.65	100.00	3,434,393.48	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,141.65	100.00	3,434,393.48	100.00
Expenditures				
Salaries	168,446.74	126.52	1,105,634.21	32.19
Salaries OT	11,134.04	8.36	90,878.74	2.65
Payroll Taxes	13,454.85	10.11	90,140.92	2.62
Office Supplies	567.40	0.43	3,789.08	0.11
Gas & Oil-Fuel	2,068.24	1.55	11,814.55	0.34
Bank Charges	86.50	0.06	501.00	0.01
Equipment Purchases	0.00	0.00	507.83	0.01
Dues & Subscriptions	0.00	0.00	3,975.40	0.12
Insurance - General	169,336.24	127.19	182,978.65	5.33
Insurance - Employee	45,848.06	34.44	268,181.79	7.81
Professional Fee	4,752.07	3.57	45,091.31	1.31
GEMT Fees	0.00	0.00	196,298.61	5.72
Building Maintenance	962.40	0.72	6,272.92	0.18
Equipment Maintenance	6,565.11	4.93	37,747.77	1.10
Vehicle Maintenance	742.83	0.56	10,117.55	0.29
Doctors Fees	0.00	0.00	967.50	0.03
Misc Expenses	13.20	0.01	1,373.68	0.04
Training & Education	6,394.68	4.80	17,308.56	0.50
Uniforms	588.89	0.44	11,959.06	0.35
Supplies-Cleaning & Maint.	560.58	0.42	3,474.18	0.10
Utilities	3,201.18	2.40	18,990.25	0.55
Total Expenditures	434,723.01	326.51	2,108,003.56	61.38
Excess Revenue over (under) Expenditur	\$ (301,581.36)	(226.51)	\$ 1,326,389.92	38.62

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 8,631.48	6.48	\$ 2,149,164.25	62.58
Ambulance Service Charge	88,436.07	66.42	525,393.88	15.30
Ambulance Refunds	0.00	0.00	(2,915.41)	(0.08)
Simmons Bank Interest	36,074.10	27.09	185,965.74	5.41
Investment Interest	0.00	0.00	952.12	0.03
GEMT Revenue	0.00	0.00	575,832.90	16.77
Total Revenues	133,141.65	100.00	3,434,393.48	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,141.65	100.00	3,434,393.48	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	0.00
Salaries-Fire Chief	3,456.96	2.60	22,448.02	0.65
Salaries-Deputy Chiefs	18,101.31	13.60	118,274.81	3.44
Salaries-Admin Assistants	2,546.63	1.91	16,553.42	0.48
Salaries-Office Manager	1,973.76	1.48	12,803.85	0.37
Salaries-EMT/Paramedic	142,368.08	106.93	935,680.11	27.24
Payroll OT-Ambulance	10,661.42	8.01	83,329.31	2.43
Payroll OT - Deputy Chiefs	472.62	0.35	7,549.43	0.22
PR Taxes - FICA/ Medicare	13,454.85	10.11	90,140.92	2.62
Ambulance Exp Transfer	567.40	0.43	3,789.08	0.11
Ambulance Exp Transfer	2,068.24	1.55	11,814.55	0.34
Simmons Bank	86.50	0.06	501.00	0.01
Ambulance Exp Transfer	0.00	0.00	507.83	0.01
Ambulance Transfer	0.00	0.00	3,975.40	0.12
Ambulance Exp Transfer	169,336.24	127.19	182,978.65	5.33
Ambulance Exp Transfer	45,848.06	34.44	268,181.79	7.81
Rognan & Associates	600.00	0.45	3,600.00	0.10
Darla Sansoucie	0.00	0.00	354.00	0.01
Paylocity	299.32	0.22	1,801.97	0.05
Lockton	0.00	0.00	3,000.00	0.09
Fick, Eggemeyer & Williamson	2,850.00	2.14	2,850.00	0.08
EMS/MC C/C Fees	0.00	0.00	24,070.20	0.70
One America	0.00	0.00	3,000.00	0.09
Hammond & Shriner	1,002.75	0.75	3,606.75	0.11
VISA	0.00	0.00	2,425.05	0.07
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.01
GEMT Fees	0.00	0.00	196,298.61	5.72
Ambulance Transfer	962.40	0.72	6,272.92	0.18
Stryker	0.00	0.00	8,290.96	0.24
Airgas	726.64	0.55	4,300.75	0.13
SSM Health	324.00	0.24	3,544.51	0.10
Boundtree	4,927.24	3.70	19,690.93	0.57
St. Clare Hospital	585.11	0.44	1,172.22	0.03
Preferred Waste Concepts	0.00	0.00	200.00	0.01
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	2.12	0.00	508.82	0.01
Purcell Tire	75.90	0.06	3,088.43	0.09
Sunset Auto	121.29	0.09	1,757.85	0.05
Commerce Bank - VISA	0.00	0.00	61.68	0.00
MO River Auto Parts	0.00	0.00	272.15	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
American Response Vehicles	90.00	0.07	848.75	0.02
Mobile Techs	0.00	0.00	1,284.60	0.04
Pro Fusion Fab	0.00	0.00	1,275.00	0.04
NAPA Auto Parts	250.24	0.19	250.24	0.01
Ambulance Expl Transfer	205.40	0.15	1,278.85	0.04
Ambulance Exp Transfer	0.00	0.00	967.50	0.03
Misc Expenses	0.00	0.00	688.00	0.02
CLIA Laboratory	0.00	0.00	180.00	0.01
Ambulance Transfer	13.20	0.01	505.68	0.01
Premier Entertainment	0.00	0.00	800.00	0.02
Tom Dimercurio	2,524.18	1.90	2,524.18	0.07
Chris Konkel	270.00	0.20	270.00	0.01
VISA	2,962.59	2.23	4,343.89	0.13
JVR Enterprises	0.00	0.00	950.00	0.03
Boundtree	0.00	0.00	288.82	0.01
Sam's	219.92	0.17	219.92	0.01
Ambulance Exp Transfer	417.99	0.31	8,021.75	0.23
Training Reimbursements	0.00	0.00	(110.00)	0.00
Ambulance Exp Transfer	588.89	0.44	4,098.11	0.12
Uniforms - Payroll	0.00	0.00	7,860.95	0.23
Ambulance Transfer	560.58	0.42	3,474.18	0.10
Ambulance Exp Transfer	3,201.18	2.40	18,990.25	0.55
Total Expenditures	<u>434,723.01</u>	<u>326.51</u>	<u>2,108,003.56</u>	<u>61.38</u>
Excess Revenue over (under) Expenditur	\$ <u>(301,581.36)</u>	(226.51)	\$ <u>1,326,389.92</u>	<u>38.62</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 8,631.48	\$ 5,556.39	\$ 2,149,164.25	\$ 1,634,302.11
Ambulance Service Charge	88,436.07	107,031.44	522,478.47	486,005.46
Interest Income	36,074.10	7,797.28	186,917.86	20,083.31
Grant Income	0.00	0.00	0.00	3,649.25
GEMT Revenue	0.00	0.00	575,832.90	589,528.84
Total Revenues	133,141.65	120,385.11	3,434,393.48	2,733,568.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,141.65	120,385.11	3,434,393.48	2,733,568.97
Expenditures				
Salaries	168,446.74	158,619.13	1,105,634.21	1,012,802.90
Salaries OT	11,134.04	8,328.34	90,878.74	74,399.31
Payroll Taxes	13,454.85	12,492.95	90,140.92	81,940.10
Office Supplies	567.40	934.86	3,789.08	3,197.09
Gas & Oil-Fuel	2,068.24	4,132.39	11,814.55	13,621.52
Bank Charges	86.50	5.00	501.00	509.50
Equipment Purchases	0.00	0.00	507.83	0.00
Dues & Subscriptions	0.00	905.50	3,975.40	4,196.50
Insurance - General	169,336.24	144,725.90	182,978.65	151,652.59
Insurance - Employee	45,848.06	91,914.44	268,181.79	305,804.92
Professional Fee	4,752.07	27,369.65	45,091.31	34,847.84
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Building Maintenance	962.40	846.66	6,272.92	4,402.13
Equipment Maintenance	6,565.11	5,230.49	37,747.77	44,063.75
Vehicle Maintenance	742.83	1,922.92	10,117.55	6,268.95
Doctors Fees	0.00	0.00	967.50	265.33
Misc Expenses	13.20	(170.68)	1,373.68	301.50
Training & Education	6,394.68	(2,488.03)	17,308.56	5,574.32
Uniforms	588.89	18,650.24	11,959.06	28,265.44
Supplies-Cleaning & Maint.	560.58	(161.37)	3,474.18	1,850.79
Utilities	3,201.18	1,942.05	18,990.25	10,673.58
Total Expenditures	434,723.01	475,200.44	2,108,003.56	1,992,013.63
Excess Revenue over (under) Expenditur	\$ (301,581.36)	\$ (354,815.33)	\$ 1,326,389.92	\$ 741,555.34

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 8,631.48	\$ 5,556.39	\$ 2,149,164.25	\$ 1,634,302.11
Ambulance Service Charge	88,436.07	107,295.81	525,393.88	490,035.62
Ambulance Refunds	0.00	(264.37)	(2,915.41)	(4,030.16)
Montgomery Bank Interest	0.00	0.32	0.00	1.61
Simmons Bank Interest	36,074.10	7,796.96	185,965.74	20,081.70
Investment Interest	0.00	0.00	952.12	0.00
Grant Income	0.00	0.00	0.00	3,649.25
GEMT Revenue	0.00	0.00	575,832.90	589,528.84
Total Revenues	133,141.65	120,385.11	3,434,393.48	2,733,568.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,141.65	120,385.11	3,434,393.48	2,733,568.97
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	(2,733.92)
Salaries-Fire Chief	3,456.96	3,270.72	22,448.02	21,237.84
Salaries-Deputy Chiefs	18,101.31	17,349.46	118,274.81	111,112.00
Salaries-Admin Assistants	2,546.63	3,894.56	16,553.42	21,010.72
Salaries-Office Manager	1,973.76	1,864.80	12,803.85	12,096.24
Salaries-EMT/Paramedic	142,368.08	132,239.59	935,680.11	850,080.02
Payroll OT-Ambulance	10,661.42	7,789.12	83,329.31	67,559.06
Salaries-OT Admin	0.00	0.00	0.00	98.72
Payroll OT - Deputy Chiefs	472.62	539.22	7,549.43	6,741.53
PR Taxes - FICA/ Medicare	13,454.85	12,492.95	90,140.92	81,940.10
Ambulance Exp Transfer	567.40	934.86	3,789.08	3,197.09
Ambulance Exp Transfer	2,068.24	4,132.39	11,814.55	13,621.52
Simmons Bank	86.50	5.00	501.00	509.50
Ambulance Exp Transfer	0.00	0.00	507.83	0.00
Ambulance Transfer	0.00	905.50	3,975.40	4,196.50
Ambulance Exp Transfer	169,336.24	144,725.90	182,978.65	151,652.59
Ambulance Exp Transfer	45,848.06	92,228.81	268,181.79	306,119.29
Audit Adj - Year End	0.00	(314.37)	0.00	(314.37)
Rognan & Associates	600.00	600.00	3,600.00	3,600.00
Spector, Wolfe, McLaughlin	0.00	378.00	0.00	2,851.35
Darla Sansoucie	0.00	185.41	354.00	281.41
Paylocity	299.32	325.60	1,801.97	1,682.29
Lockton	0.00	0.00	3,000.00	1,500.00
Aon Consulting	0.00	0.00	0.00	1,837.87
EMS/Mc	0.00	0.00	0.00	7,684.51
Fick, Eggemeyer & Williamson	2,850.00	2,730.00	2,850.00	2,730.00
EMS/MC C/C Fees	0.00	27,656.31	24,070.20	17,186.08
CMA	0.00	341.25	0.00	341.25
One America	0.00	0.00	3,000.00	0.00
Hammond & Shriner	1,002.75	0.00	3,606.75	0.00
VISA	0.00	0.00	2,425.05	0.00
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.00
Audit Adj-Year End	0.00	(4,846.92)	0.00	(4,846.92)
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Ambulance Transfer	962.40	1,578.51	6,272.92	5,133.98
Audit Adj-Year End	0.00	(731.85)	0.00	(731.85)

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Stryker	0.00	0.00	8,290.96	6,078.15
Airgas	726.64	835.93	4,300.75	4,276.37
SSM Health	324.00	0.00	3,544.51	6,521.20
Boundtree	4,927.24	4,892.02	19,690.93	20,885.20
St. Clare Hospital	585.11	519.10	1,172.22	2,121.49
Commerce Bank-VISA	0.00	10.24	0.00	10.24
Preferred Waste Concepts	0.00	0.00	200.00	0.00
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	2.12	36.17	508.82	5,234.07
Audit Adj-Year End	0.00	(1,062.97)	0.00	(1,062.97)
Purcell Tire	75.90	0.00	3,088.43	2,010.05
Sunset Auto	121.29	0.00	1,757.85	0.00
Commerce Bank - VISA	0.00	0.00	61.68	1,271.26
MO River Auto Parts	0.00	953.94	272.15	982.53
American Response Vehicles	90.00	21.80	848.75	283.05
Mobile Techs	0.00	0.00	1,284.60	0.00
Sentinel	0.00	0.00	0.00	541.20
Pro Fusion Fab	0.00	0.00	1,275.00	0.00
NAPA Auto Parts	250.24	0.00	250.24	0.00
Ambulance Expl Transfer	205.40	947.18	1,278.85	1,180.86
Ambulance Exp Transfer	0.00	0.00	967.50	265.33
Misc Expenses	0.00	0.00	688.00	0.00
CLIA Laboratory	0.00	0.00	180.00	0.00
Ambulance Transfer	13.20	19.53	505.68	491.71
Audit Adj - Year End	0.00	(190.21)	0.00	(190.21)
Training & Education	0.00	0.00	0.00	(35.99)
Commerce Bank-VISA	0.00	314.75	0.00	1,344.86
Premier Entertainment	0.00	0.00	800.00	0.00
Tom Dimercurio	2,524.18	0.00	2,524.18	0.00
Chris Konkel	270.00	0.00	270.00	0.00
VISA	2,962.59	0.00	4,343.89	0.00
JVR Enterprises	0.00	0.00	950.00	0.00
Boundtree	0.00	0.00	288.82	0.00
Sam's	219.92	0.00	219.92	0.00
Ambulance Exp Transfer	417.99	633.48	8,021.75	7,301.71
Training Reimbursements	0.00	(1,166.01)	(110.00)	(766.01)
Audit Adj-Year End	0.00	(2,270.25)	0.00	(2,270.25)
Ambulance Exp Transfer	588.89	18,650.24	4,098.11	20,483.98
Uniforms - Payroll	0.00	0.00	7,860.95	7,781.46
Ambulance Transfer	560.58	201.13	3,474.18	2,213.29
Audit Adj-Year End	0.00	(362.50)	0.00	(362.50)
Ambulance Exp Transfer	3,201.18	2,199.41	18,990.25	10,930.94
Audit Adj - Year End	0.00	(257.36)	0.00	(257.36)
Total Expenditures	434,723.01	475,200.44	2,108,003.56	1,992,013.63
Excess Revenues over (under) Expenditu	\$ (301,581.36)	\$ (354,815.33)	\$ 1,326,389.92	\$ 741,555.34

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 8,631.48	6.48	\$ 2,149,164.25	62.58
Ambulance Service Charge	88,436.07	66.42	522,478.47	15.21
Interest Income	36,074.10	27.09	186,917.86	5.44
GEMT Revenue	0.00	0.00	575,832.90	16.77
Total Revenues	133,141.65	100.00	3,434,393.48	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,141.65	100.00	3,434,393.48	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	0.00
Salaries-Fire Chief	3,456.96	2.60	22,448.02	0.65
Salaries-Deputy Chiefs	18,101.31	13.60	118,274.81	3.44
Salaries-Admin Assistants	2,546.63	1.91	16,553.42	0.48
Salaries-Office Manager	1,973.76	1.48	12,803.85	0.37
Salaries-EMT/Paramedic	142,368.08	106.93	935,680.11	27.24
Total - Salaries	168,446.74	126.52	1,105,634.21	32.19
Salaries OT	11,134.04	8.36	90,878.74	2.65
Total - OT Salaries	11,134.04	8.36	90,878.74	2.65
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	13,454.85	10.11	90,140.92	2.62
Total - Payroll Taxes	13,454.85	10.11	90,140.92	2.62
Ambulance Exp Transfer	567.40	0.43	3,789.08	0.11
Total - Office Supplies	567.40	0.43	3,789.08	0.11
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	2,068.24	1.55	11,814.55	0.34
Total - Gas & Oil/ Fuel	2,068.24	1.55	11,814.55	0.34
Bank Charges	86.50	0.06	501.00	0.01
Total - Bank Charges	86.50	0.06	501.00	0.01
Ambulance Exp Transfer	0.00	0.00	507.83	0.01
Total - Equipment Purchases	0.00	0.00	507.83	0.01
Ambulance Transfer	0.00	0.00	3,975.40	0.12
Total - Dues & Subscriptions	0.00	0.00	3,975.40	0.12
Ambulance Exp Transfer	169,336.24	127.19	182,978.65	5.33
Total - Insurance/ General	169,336.24	127.19	182,978.65	5.33
Ambulance Exp Transfer	45,848.06	34.44	268,181.79	7.81
Total - Insurance/ Employee	45,848.06	34.44	268,181.79	7.81
Rognan & Associates	600.00	0.45	3,600.00	0.10
Darla Sansoucie	0.00	0.00	354.00	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Paylocity	299.32	0.22	1,801.97	0.05
Lockton	0.00	0.00	3,000.00	0.09
Fick, Eggemeyer & Williamson	2,850.00	2.14	2,850.00	0.08
EMS/MC C/C Fees	0.00	0.00	24,070.20	0.70
One America	0.00	0.00	3,000.00	0.09
Hammond & Shriner	1,002.75	0.75	3,606.75	0.11
VISA	0.00	0.00	2,425.05	0.07
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.01
Total - Professional Fees	4,752.07	3.57	45,091.31	1.31
GEMT Fees	0.00	0.00	196,298.61	5.72
Total - GEMT Fees	0.00	0.00	196,298.61	5.72
Ambulance Transfer	962.40	0.72	6,272.92	0.18
Total - Building Maintenance	962.40	0.72	6,272.92	0.18
Stryker	0.00	0.00	8,290.96	0.24
Airgas	726.64	0.55	4,300.75	0.13
SSM Health	324.00	0.24	3,544.51	0.10
Boundtree	4,927.24	3.70	19,690.93	0.57
St. Clare Hospital	585.11	0.44	1,172.22	0.03
Preferred Waste Concepts	0.00	0.00	200.00	0.01
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	2.12	0.00	508.82	0.01
Total - Equipment Maintenance	6,565.11	4.93	37,747.77	1.10
Purcell Tire	75.90	0.06	3,088.43	0.09
Sunset Auto	121.29	0.09	1,757.85	0.05
Commerce Bank - VISA	0.00	0.00	61.68	0.00
MO River Auto Parts	0.00	0.00	272.15	0.01
American Response Vehicles	90.00	0.07	848.75	0.02
Mobile Techs	0.00	0.00	1,284.60	0.04
Pro Fusion Fab	0.00	0.00	1,275.00	0.04
NAPA Auto Parts	250.24	0.19	250.24	0.01
Ambulance Expl Transfer	205.40	0.15	1,278.85	0.04
Total - Vehicle Maintenance	742.83	0.56	10,117.55	0.29
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	967.50	0.03
Total - Doctors Fees	0.00	0.00	967.50	0.03
Total - Rental Repair	0.00	0.00	0.00	0.00
Misc Expenses	0.00	0.00	688.00	0.02
CLIA Laboratory	0.00	0.00	180.00	0.01
Ambulance Transfer	13.20	0.01	505.68	0.01
Total - Misc Expenses	13.20	0.01	1,373.68	0.04
Premier Entertainment	0.00	0.00	800.00	0.02
Tom Dimercurio	2,524.18	1.90	2,524.18	0.07
Chris Konkel	270.00	0.20	270.00	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
VISA	2,962.59	2.23	4,343.89	0.13
JVR Enterprises	0.00	0.00	950.00	0.03
Boundtree	0.00	0.00	288.82	0.01
Sam's	219.92	0.17	219.92	0.01
Ambulance Exp Transfer	417.99	0.31	8,021.75	0.23
Training Reimbursements	0.00	0.00	(110.00)	0.00
Total - Training & Education	6,394.68	4.80	17,308.56	0.50
Ambulance Exp Transfer	588.89	0.44	4,098.11	0.12
Uniforms - Payroll	0.00	0.00	7,860.95	0.23
Total - Uniforms	588.89	0.44	11,959.06	0.35
Ambulance Transfer	560.58	0.42	3,474.18	0.10
Total - Supplies/ Cleaning & Maintenanc	560.58	0.42	3,474.18	0.10
Ambulance Exp Transfer	3,201.18	2.40	18,990.25	0.55
Total - Utilities	3,201.18	2.40	18,990.25	0.55
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	434,723.01	326.51	2,108,003.56	61.38
Excess Revenue over (under) Expenditur	\$ (301,581.36)	(226.51)	\$ 1,326,389.92	38.62

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 8,631.48	5,556.39	\$ 2,149,164.25	1,634,302.11
Ambulance Service Charge	88,436.07	107,031.44	522,478.47	486,005.46
Interest Income	36,074.10	7,797.28	186,917.86	20,083.31
Grant Income	0.00	0.00	0.00	3,649.25
GEMT Revenue	0.00	0.00	575,832.90	589,528.84
Total Revenues	133,141.65	120,385.11	3,434,393.48	2,733,568.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,141.65	120,385.11	3,434,393.48	2,733,568.97
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	(2,733.92)
Salaries-Fire Chief	3,456.96	3,270.72	22,448.02	21,237.84
Salaries-Deputy Chiefs	18,101.31	17,349.46	118,274.81	111,112.00
Salaries-Admin Assistants	2,546.63	3,894.56	16,553.42	21,010.72
Salaries-Office Manager	1,973.76	1,864.80	12,803.85	12,096.24
Salaries-EMT/Paramedic	142,368.08	132,239.59	935,680.11	850,080.02
Total - Salaries	168,446.74	158,619.13	1,105,634.21	1,012,802.90
Salaries OT	11,134.04	8,328.34	90,878.74	74,399.31
Total - OT Salaries	11,134.04	8,328.34	90,878.74	74,399.31
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	13,454.85	12,492.95	90,140.92	81,940.10
Total - Payroll Taxes	13,454.85	12,492.95	90,140.92	81,940.10
Ambulance Exp Transfer	567.40	934.86	3,789.08	3,197.09
Total - Office Supplies	567.40	934.86	3,789.08	3,197.09
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	2,068.24	4,132.39	11,814.55	13,621.52
Total - Gas & Oil/ Fuel	2,068.24	4,132.39	11,814.55	13,621.52
Bank Charges	86.50	5.00	501.00	509.50
Total - Bank Charges	86.50	5.00	501.00	509.50
Ambulance Exp Transfer	0.00	0.00	507.83	0.00
Total - Equipment Purchases	0.00	0.00	507.83	0.00
Ambulance Transfer	0.00	905.50	3,975.40	4,196.50
Total - Dues & Subscriptions	0.00	905.50	3,975.40	4,196.50
Ambulance Exp Transfer	169,336.24	144,725.90	182,978.65	151,652.59
Total - Insurance/ General	169,336.24	144,725.90	182,978.65	151,652.59
Ambulance Exp Transfer	45,848.06	92,228.81	268,181.79	306,119.29
Audit Adj - Year End	0.00	(314.37)	0.00	(314.37)
Total - Insurance/ Employee	45,848.06	91,914.44	268,181.79	305,804.92

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Rognan & Associates	600.00	600.00	3,600.00	3,600.00
Spector, Wolfe, McLaughlin	0.00	378.00	0.00	2,851.35
Darla Sansoucie	0.00	185.41	354.00	281.41
Paylocity	299.32	325.60	1,801.97	1,682.29
Lockton	0.00	0.00	3,000.00	1,500.00
Aon Consulting	0.00	0.00	0.00	1,837.87
EMS/Mc	0.00	0.00	0.00	7,684.51
Fick, Eggemeyer & Williamson	2,850.00	2,730.00	2,850.00	2,730.00
EMS/MC C/C Fees	0.00	27,656.31	24,070.20	17,186.08
CMA	0.00	341.25	0.00	341.25
One America	0.00	0.00	3,000.00	0.00
Hammond & Shriner	1,002.75	0.00	3,606.75	0.00
VISA	0.00	0.00	2,425.05	0.00
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.00
Audit Adj-Year End	0.00	(4,846.92)	0.00	(4,846.92)
Total - Professional Fees	4,752.07	27,369.65	45,091.31	34,847.84
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Total - GEMT Fees	0.00	0.00	196,298.61	207,375.57
Ambulance Transfer	962.40	1,578.51	6,272.92	5,133.98
Audit Adj-Year End	0.00	(731.85)	0.00	(731.85)
Total - Building Maintenance	962.40	846.66	6,272.92	4,402.13
Stryker	0.00	0.00	8,290.96	6,078.15
Airgas	726.64	835.93	4,300.75	4,276.37
SSM Health	324.00	0.00	3,544.51	6,521.20
Boundtree	4,927.24	4,892.02	19,690.93	20,885.20
St. Clare Hospital	585.11	519.10	1,172.22	2,121.49
Commerce Bank-VISA	0.00	10.24	0.00	10.24
Preferred Waste Concepts	0.00	0.00	200.00	0.00
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	2.12	36.17	508.82	5,234.07
Audit Adj-Year End	0.00	(1,062.97)	0.00	(1,062.97)
Total - Equipment Maintenance	6,565.11	5,230.49	37,747.77	44,063.75
Purcell Tire	75.90	0.00	3,088.43	2,010.05
Sunset Auto	121.29	0.00	1,757.85	0.00
Commerce Bank - VISA	0.00	0.00	61.68	1,271.26
MO River Auto Parts	0.00	953.94	272.15	982.53
American Response Vehicles	90.00	21.80	848.75	283.05
Mobile Techs	0.00	0.00	1,284.60	0.00
Sentinel	0.00	0.00	0.00	541.20
Pro Fusion Fab	0.00	0.00	1,275.00	0.00
NAPA Auto Parts	250.24	0.00	250.24	0.00
Ambulance Expl Transfer	205.40	947.18	1,278.85	1,180.86
Total - Vehicle Maintenance	742.83	1,922.92	10,117.55	6,268.95
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	967.50	265.33

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Doctors Fees	0.00	0.00	967.50	265.33
Total - Rental Repair	0.00	0.00	0.00	0.00
Misc Expenses	0.00	0.00	688.00	0.00
CLIA Laboratory	0.00	0.00	180.00	0.00
Ambulance Transfer	13.20	19.53	505.68	491.71
Audit Adj - Year End	0.00	(190.21)	0.00	(190.21)
Total - Misc Expenses	13.20	(170.68)	1,373.68	301.50
Training & Education	0.00	0.00	0.00	(35.99)
Commerce Bank-VISA	0.00	314.75	0.00	1,344.86
Premier Entertainment	0.00	0.00	800.00	0.00
Tom Dimercurio	2,524.18	0.00	2,524.18	0.00
Chris Konkel	270.00	0.00	270.00	0.00
VISA	2,962.59	0.00	4,343.89	0.00
JVR Enterprises	0.00	0.00	950.00	0.00
Boundtree	0.00	0.00	288.82	0.00
Sam's	219.92	0.00	219.92	0.00
Ambulance Exp Transfer	417.99	633.48	8,021.75	7,301.71
Training Reimbursements	0.00	(1,166.01)	(110.00)	(766.01)
Audit Adj-Year End	0.00	(2,270.25)	0.00	(2,270.25)
Total - Training & Education	6,394.68	(2,488.03)	17,308.56	5,574.32
Ambulance Exp Transfer	588.89	18,650.24	4,098.11	20,483.98
Uniforms - Payroll	0.00	0.00	7,860.95	7,781.46
Total - Uniforms	588.89	18,650.24	11,959.06	28,265.44
Ambulance Transfer	560.58	201.13	3,474.18	2,213.29
Audit Adj-Year End	0.00	(362.50)	0.00	(362.50)
Total - Supplies/ Cleaning & Maintenan	560.58	(161.37)	3,474.18	1,850.79
Ambulance Exp Transfer	3,201.18	2,199.41	18,990.25	10,930.94
Audit Adj - Year End	0.00	(257.36)	0.00	(257.36)
Total - Utilities	3,201.18	1,942.05	18,990.25	10,673.58
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	434,723.01	475,200.44	2,108,003.56	1,992,013.63
Excess Revenue over (under) Expenditur	\$ (301,581.36)	(354,815.33)	\$ 1,326,389.92	741,555.34

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,433.93	31.09	\$ 357,204.38	95.26
Interest Income	3,177.80	68.91	17,759.10	4.74
Total Revenues	<u>4,611.73</u>	<u>100.00</u>	<u>374,963.48</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>4,611.73</u>	<u>100.00</u>	<u>374,963.48</u>	<u>100.00</u>
Expenditures				
Dispatching Services	232,746.01	5,046.83	465,492.02	124.14
Telephone Expenses	3,623.21	78.57	17,761.73	4.74
Communication Expense	3,520.48	76.34	30,185.11	8.05
Total Expenditures	<u>239,889.70</u>	<u>5,201.73</u>	<u>513,438.86</u>	<u>136.93</u>
Excess Revenue over (under) Expenditur	\$ <u>(235,277.97)</u>	<u>(5,101.73)</u>	\$ <u>(138,475.38)</u>	<u>(36.93)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 1,433.93	31.09	\$ 357,204.38	95.26
Simmons Bank Interest	3,177.80	68.91	17,759.10	4.74
Total Revenues	4,611.73	100.00	374,963.48	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,611.73	100.00	374,963.48	100.00
Expenditures				
Central County Emergency 911	232,746.01	5,046.83	465,492.02	124.14
Charter Communications	919.10	19.93	4,071.46	1.09
Commerce Bank Visa	0.00	0.00	79.99	0.02
AT&T	2,830.45	61.38	14,221.28	3.79
VISA	99.99	2.17	369.96	0.10
Telephone Reimbursements	(226.33)	(4.91)	(980.96)	(0.26)
Charter Communications	0.00	0.00	1,438.77	0.38
Miken Technologies	2,036.87	44.17	12,307.77	3.28
Sentinel	0.00	0.00	3,654.80	0.97
Sikich	0.00	0.00	288.75	0.08
AT&T	1,025.65	22.24	11,145.03	2.97
VISA	457.96	9.93	773.99	0.21
Knox Company	0.00	0.00	576.00	0.15
Total Expenditures	239,889.70	5,201.73	513,438.86	136.93
Excess Revenue over (under) Expenditur	\$ (235,277.97)	(5,101.73)	\$ (138,475.38)	(36.93)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 1,433.93	\$ 921.44	\$ 357,204.38	\$ 271,028.84
Interest Income	3,177.80	855.41	17,759.10	2,158.10
Total Revenues	<u>4,611.73</u>	<u>1,776.85</u>	<u>374,963.48</u>	<u>273,186.94</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>4,611.73</u>	<u>1,776.85</u>	<u>374,963.48</u>	<u>273,186.94</u>
Expenditures				
Dispatching Services	232,746.01	0.00	465,492.02	208,772.95
Telephone Expenses	3,623.21	1,011.61	17,761.73	9,655.66
Communication Expense	3,520.48	17,435.91	30,185.11	38,171.51
Bank Charges	0.00	0.00	0.00	2.00
Total Expenditures	<u>239,889.70</u>	<u>18,447.52</u>	<u>513,438.86</u>	<u>256,602.12</u>
Excess Revenue over (under) Expenditur	\$ <u>(235,277.97)</u>	\$ <u>(16,670.67)</u>	\$ <u>(138,475.38)</u>	\$ <u>16,584.82</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 1,433.93	\$ 921.44	\$ 357,204.38	\$ 271,028.84
Simmons Bank Interest	3,177.80	855.41	17,759.10	2,158.10
Total Revenues	4,611.73	1,776.85	374,963.48	273,186.94
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,611.73	1,776.85	374,963.48	273,186.94
Expenditures				
Central County Emergency 911	232,746.01	0.00	465,492.02	208,772.95
Simmons Bank	0.00	0.00	0.00	2.00
Charter Communications	919.10	1,141.70	4,071.46	6,813.50
Commerce Bank Visa	0.00	0.00	79.99	0.00
AT&T	2,830.45	616.70	14,221.28	4,364.33
TSI Global Companies	0.00	183.23	0.00	183.23
VISA	99.99	0.00	369.96	0.00
Telephone Reimbursements	(226.33)	(224.50)	(980.96)	(999.88)
Audit Adj - Year End	0.00	(705.52)	0.00	(705.52)
Charter Communications	0.00	2,818.40	1,438.77	7,233.00
Miken Technologies	2,036.87	12,016.53	12,307.77	21,314.38
Sentinel	0.00	0.00	3,654.80	0.00
Sikich	0.00	0.00	288.75	0.00
AT&T	1,025.65	618.60	11,145.03	2,474.40
VISA	457.96	2,152.81	773.99	3,880.28
Knox Company	0.00	0.00	576.00	524.00
Motorola	0.00	0.00	0.00	2,915.88
Audit Adj - Year End	0.00	(170.43)	0.00	(170.43)
Total Expenditures	239,889.70	18,447.52	513,438.86	256,602.12
Excess Revenues over (under) Expenditu	\$ (235,277.97)	\$ (16,670.67)	\$ (138,475.38)	\$ 16,584.82

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2023

ASSETS

Current Assets		
Simmons Bank - 2944	\$	9,027.76
Investments		35,263,254.91
Investments-Emp 457 Plan		6,975,684.28
Taxes Receivable - Current		725,929.00
Total Current Assets		42,973,895.95
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>42,973,895.95</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	\$	6,975,684.28
Total Current Liabilities		6,975,684.28
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		243,046.00
Total Deferred Inflows of Resources		243,046.00
Total Liabilities		7,218,730.28
Fund Balance		
Held in Trust for Emp Retire		36,395,095.52
Excess Revenue over (under) Ex		(639,929.85)
Total Fund Balance		35,755,165.67
Total Liab., Def. Inflows & Fund Balance	\$	<u>42,973,895.95</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,878.34	98.66	\$ 716,783.37	48.13
Interest Income	39.10	1.34	22,330.78	1.50
Overhead Transfer	0.00	0.00	750,000.00	50.37
Total Revenues	<u>2,917.44</u>	100.00	<u>1,489,114.15</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>2,917.44</u>	100.00	<u>1,489,114.15</u>	100.00
Expenditures				
Bank Charges	39.00	1.34	39.00	0.00
Benefit Payments	0.00	0.00	2,129,005.00	142.97
Total Expenditures	<u>39.00</u>	1.34	<u>2,129,044.00</u>	142.97
Excess Revenue over (under) Expenditur	\$ <u>2,878.44</u>	98.66	\$ <u>(639,929.85)</u>	(42.97)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 2,878.34	98.66	\$ 716,783.37	48.13
Simmons Bank Interest	39.10	1.34	22,330.78	1.50
Overhead Transfer	0.00	0.00	750,000.00	50.37
Total Revenues	2,917.44	100.00	1,489,114.15	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,917.44	100.00	1,489,114.15	100.00
Expenditures				
Simmons Bank	39.00	1.34	39.00	0.00
Benefit Payments & Other Activ	0.00	0.00	2,129,005.00	142.97
Total Expenditures	39.00	1.34	2,129,044.00	142.97
Excess Revenue over (under) Expenditur	\$ 2,878.44	98.66	\$ (639,929.85)	(42.97)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 2,878.34	\$ 1,851.97	\$ 716,783.37	\$ 544,766.10
Interest Income	39.10	955.95	22,330.78	2,984.30
Overhead Transfer	0.00	0.00	750,000.00	0.00
Total Revenues	<u>2,917.44</u>	<u>2,807.92</u>	<u>1,489,114.15</u>	<u>547,750.40</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,917.44</u>	<u>2,807.92</u>	<u>1,489,114.15</u>	<u>547,750.40</u>
Expenditures				
Bank Charges	39.00	0.00	39.00	0.00
Benefit Payments	0.00	445,837.75	2,129,005.00	445,837.75
Total Expenditures	<u>39.00</u>	<u>445,837.75</u>	<u>2,129,044.00</u>	<u>445,837.75</u>
Excess Revenue over (under) Expenditur	\$ <u>2,878.44</u>	\$ <u>(443,029.83)</u>	\$ <u>(639,929.85)</u>	\$ <u>101,912.65</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 2,878.34	\$ 1,851.97	\$ 716,783.37	\$ 544,766.10
Simmons Bank Interest	39.10	955.95	22,330.78	2,984.30
Overhead Transfer	0.00	0.00	750,000.00	0.00
Total Revenues	<u>2,917.44</u>	<u>2,807.92</u>	<u>1,489,114.15</u>	<u>547,750.40</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>2,917.44</u>	<u>2,807.92</u>	<u>1,489,114.15</u>	<u>547,750.40</u>
Expenditures				
Simmons Bank	39.00	0.00	39.00	0.00
Benefit Payments & Other Activ	0.00	445,837.75	2,129,005.00	445,837.75
Total Expenditures	<u>39.00</u>	<u>445,837.75</u>	<u>2,129,044.00</u>	<u>445,837.75</u>
Excess Revenues over (under) Expenditu	\$ <u>2,878.44</u>	\$ <u>(443,029.83)</u>	\$ <u>(639,929.85)</u>	\$ <u>101,912.65</u>

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2023

ASSETS

Current Assets		
Simmons Bank	\$	2,305,372.52
Taxes Receivable		<u>1,461,883.00</u>
Total Current Assets		3,767,255.52
Property and Equipment		<u> </u>
Total Property and Equipment		0.00
Other Assets		<u> </u>
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>3,767,255.52</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		<u> </u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	<u>489,447.00</u>
Total Deferred Inflows of Resources		<u>489,447.00</u>
Total Liabilities		489,447.00
Fund Balance		
Fund Balance - Assigned		3,904,113.87
Excess Revenue over (under) Ex		<u>(626,305.35)</u>
Total Fund Balance		<u>3,277,808.52</u>
Total Liab, Def Infls & Fund Balance	\$	<u><u>3,767,255.52</u></u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 5,949.80	85.49	\$ 1,439,544.57	99.56
Simmons Bank	1,009.67	14.51	6,368.08	0.44
Total Revenues	<u>6,959.47</u>	100.00	<u>1,445,912.65</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>6,959.47</u>	100.00	<u>1,445,912.65</u>	100.00
Expenditures				
UMB Bank	0.00	0.00	618.00	0.04
Bond Interest	0.00	0.00	456,600.00	31.58
Bond Principal	0.00	0.00	1,615,000.00	111.69
Total Expenditures	<u>0.00</u>	0.00	<u>2,072,218.00</u>	143.32
Excess of Revenue over (under) Expend	\$ <u>6,959.47</u>	100.00	\$ <u>(626,305.35)</u>	(43.32)

Fenton FPD - Debt Service
Statements of Revenues and Expenditures
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 5,949.80	\$ 3,748.30	\$ 1,439,544.57	\$ 1,107,998.27
Simmons Bank	<u>1,009.67</u>	<u>1,037.24</u>	<u>6,368.08</u>	<u>5,999.20</u>
Total Revenues	<u>6,959.47</u>	<u>4,785.54</u>	<u>1,445,912.65</u>	<u>1,113,997.47</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>6,959.47</u>	<u>4,785.54</u>	<u>1,445,912.65</u>	<u>1,113,997.47</u>
Expenditures				
UMB Bank	0.00	0.00	618.00	318.00
Bond Interest	0.00	0.00	456,600.00	368,375.00
Bond Principal	<u>0.00</u>	<u>0.00</u>	<u>1,615,000.00</u>	<u>785,000.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>2,072,218.00</u>	<u>1,153,693.00</u>
Excess Revenue over (under) Expend	<u>\$ 6,959.47</u>	<u>\$ 4,785.54</u>	<u>\$ (626,305.35)</u>	<u>\$ (39,695.53)</u>

Fenton FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2023

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>5,192,888.55</u>
Total Current Assets		5,192,888.55
Property and Equipment		<u> </u>
Total Property and Equipment		0.00
Other Assets		<u> </u>
Total Other Assets		0.00
Total Assets	\$	<u><u>5,192,888.55</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		<u> </u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		<u> </u>
Total Deferred Inflows of Resources		0.00
Total Liabilities		0.00
Fund Balance		
Fund Balance - Restricted	\$	5,268,409.62
Excess Revenue over (under) Ex		<u>(75,521.07)</u>
Total Fund Balance		<u>5,192,888.55</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>5,192,888.55</u></u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 228.04	100.00	\$ 1,802.35	100.00
Total Revenues	<u>228.04</u>	<u>100.00</u>	<u>1,802.35</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>228.04</u>	<u>100.00</u>	<u>1,802.35</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	0.00	0.00	32,280.21	1,791.01
Station 1 Construction	5,056.42	2,217.34	43,877.70	2,434.47
Bank Charges	<u>196.28</u>	<u>86.07</u>	<u>1,165.51</u>	<u>64.67</u>
Total Expenditures	<u>5,252.70</u>	<u>2,303.41</u>	<u>77,323.42</u>	<u>4,290.14</u>
Excess Revenue over (under) Expenditur	\$ <u>(5,024.66)</u>	<u>(2,203.41)</u>	\$ <u>(75,521.07)</u>	<u>(4,190.14)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 228.04	100.00	\$ 1,139.36	63.22
Simmons Bank Interest - 5766	0.00	0.00	662.99	36.78
Total Revenues	228.04	100.00	1,802.35	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	228.04	100.00	1,802.35	100.00
Expenditures				
ArchImages	0.00	0.00	25,845.69	1,434.00
City of Fenton	0.00	0.00	4,300.00	238.58
VISA	0.00	0.00	415.52	23.05
TSI Global	0.00	0.00	1,719.00	95.38
ArchImages	4,376.13	1,919.02	37,645.75	2,088.70
Holt Electrical Supply	680.29	298.32	6,231.95	345.77
Simmons Bank	196.28	86.07	1,165.51	64.67
Total Expenditures	5,252.70	2,303.41	77,323.42	4,290.14
Excess Revenue over (under) Expenditur	\$ (5,024.66)	(2,203.41)	\$ (75,521.07)	(4,190.14)

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	5,442,389.90
Simmons Bank Interest	228.04	4,614.79	1,802.35	15,684.74
Total Revenues	<u>228.04</u>	<u>4,614.79</u>	<u>1,802.35</u>	<u>5,458,074.64</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>228.04</u>	<u>4,614.79</u>	<u>1,802.35</u>	<u>5,458,074.64</u>
Expenditures				
Bld Construction House2	0.00	(84,808.19)	32,280.21	2,691,618.66
Bldg Construction House 3	0.00	(255,529.72)	0.00	41,532.05
Vehicles	0.00	32,612.00	0.00	32,612.00
Vehicles-Apparatus	0.00	343,070.00	0.00	343,070.00
Station 1 Construction	5,056.42	(6,429.69)	43,877.70	12,500.31
Bond Issuance Fees	0.00	0.00	0.00	55,250.00
Bank Charges	196.28	162.67	1,165.51	393.85
Total Expenditures	<u>5,252.70</u>	<u>29,077.07</u>	<u>77,323.42</u>	<u>3,176,976.87</u>
Excess Revenue over (under) Expenditur	\$ <u>(5,024.66)</u>	<u>(24,462.28)</u>	\$ <u>(75,521.07)</u>	<u>2,281,097.77</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	5,442,389.90
Simmons Bank Interest	228.04	4,392.79	1,139.36	14,943.55
Simmons Bank Interest - 5766	0.00	222.00	662.99	741.19
Total Revenues	228.04	4,614.79	1,802.35	5,458,074.64
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	228.04	4,614.79	1,802.35	5,458,074.64
Expenditures				
ArchImages	0.00	(8,844.03)	25,845.69	4,339.83
Shannon & Wilson	0.00	(234.56)	0.00	12,335.98
Conference Technologies	0.00	161,777.76	0.00	161,777.76
City of Fenton	0.00	0.00	4,300.00	0.00
Lawlor Corp	0.00	(243,927.87)	0.00	2,434,875.01
Piro Signs	0.00	0.00	0.00	26,478.50
Slumberland	0.00	0.00	0.00	2,688.00
Slyman Bros	0.00	0.00	0.00	32,739.15
Missouri-American Water	0.00	0.00	0.00	9,963.92
Miken	0.00	6,420.51	0.00	6,420.51
VISA	0.00	0.00	415.52	0.00
TSI Global	0.00	0.00	1,719.00	0.00
ArchImages	0.00	(435.00)	0.00	0.00
Lawlor Corporation	0.00	(256,768.72)	0.00	9,016.53
MO Vocational Enterprises	0.00	1,674.00	0.00	1,674.00
Piro Signs	0.00	0.00	0.00	26,175.50
VISA	0.00	0.00	0.00	1,595.00
Sunbelt Rental	0.00	0.00	0.00	3,071.02
Don Brown Chevrolet	0.00	32,612.00	0.00	32,612.00
Rosenbauer	0.00	343,070.00	0.00	343,070.00
ArchImages	4,376.13	(6,429.69)	37,645.75	12,500.31
Holt Electrical Supply	680.29	0.00	6,231.95	0.00
Gilmore & Bell	0.00	0.00	0.00	26,500.00
S&P Global	0.00	0.00	0.00	16,250.00
Thompson Coburn LLP	0.00	0.00	0.00	12,500.00
Simmons Bank	196.28	162.67	1,165.51	393.85
Total Expenditures	5,252.70	29,077.07	77,323.42	3,176,976.87
Excess Revenue over (under) Expenditur	\$ (5,024.66)	(24,462.28)	\$ (75,521.07)	2,281,097.77