

Fenton Fire Protection District

Financial Statements
~
September 2023

Rognan & Associates

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Accountant's Compilation Report

Board of Directors
Fenton Fire Protection District
1001 Assembly Parkway
Fenton, Missouri 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 September 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

October 14, 2023

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

SEPT 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	46.90	(11.40)	56.57	(1.73)
August	66.60	53.39	(13.21)	65.24	(1.36)
✓ September	75.00	58.39	(16.61)	71.34	(3.66)
October	83.30				
November	91.60				
December	100.00				
(2,315,734)	1%	\$130,076	(\$2,160,568)	\$42,395	(\$155,167)
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

			SEPT 30, 2023	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2023 - COMPARED TO 2023 BUDGET	2023	2023	OVER (UNDER)	% OF
	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$9,427,435	\$14,460,292	(\$5,032,857)	65.20%
Building and other permits	108,367	175,000	(66,633)	61.92%
Ambulance fees, net	796,607	725,000	71,607	109.88%
Interest	962,209	275,000	687,209	349.89%
Miscellaneous revenue	1,376	2,000	(624)	68.80%
Rental income	0	0	0	
COVID-19 Stimulus	0	0	0	
GEMT revenue	575,833	120,000	455,833	479.86%
TOTAL REVENUES	\$11,871,827	\$15,757,292	(\$3,885,465)	75.34%
EXPENDITURES				
Bank service charges	\$849	\$2,000	(\$1,151)	42.45%
Building maintenance	38,204	83,100	(44,896)	45.97%
Depreciated assets - capital assets	92,872	581,632	(488,760)	15.97%
Doctors fees & medical exams	3,370	36,000	(32,630)	9.36%
Dues and subscriptions	18,287	32,358	(14,071)	56.51%
Election expenses	0	0	0	
Equipment maintenance & expensed	68,738	249,272	(180,534)	27.58%
Equipment maintenance & expensed - IT	91,454	197,300	(105,846)	46.35%
Equipment purchases and replacement	819,969	2,500,000	(1,680,031)	32.80%
Gasoline and oil	53,683	108,500	(54,817)	49.48%
Insurance - employee - medical & dental	1,512,828	2,210,600	(697,772)	68.44%
Insurance - general	567,986	636,500	(68,514)	89.24%
Miscellaneous expenses	3,414	14,250	(10,836)	23.96%
Office supplies and expenses	15,697	45,800	(30,103)	34.27%
Payroll taxes	469,913	605,000	(135,087)	77.67%
Professional fees & services	120,523	246,000	(125,477)	48.99%
Professional fees & services - GEMT	196,299	55,000	141,299	356.91%
Rental Management Fee/repairs	0	0	0	
Salaries	6,219,296	8,963,000	(2,743,704)	69.39%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	12,783	28,500	(15,717)	44.85%
Training and education	70,117	197,400	(127,283)	35.52%
Uniforms	79,588	143,950	(64,362)	55.29%
Utilities	99,159	139,500	(40,341)	71.08%
Vehicle maintenance & repairs	64,766	166,500	(101,734)	38.90%
Work Comp Claims	0	5,000	(5,000)	0.00%
TOTAL EXPENDITURES	\$10,619,795	\$17,247,162	(\$6,627,367)	61.57%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,252,032	(\$1,489,870)	\$2,741,902	-84.04%
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)	\$502,032	\$3,830	\$498,202	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED				SEPT 30, 2023	PAGE 4
ACTUAL Y-T-D 2023 - COMPARED TO ACTUAL 2022 Y-T-D		2023	2022	2023 - 2022 \$	2023 - 2022 %
	ACTUAL Y-T-D	ACTUAL Y-T-D		OVER (UNDER)	OVER (UNDER)
REVENUES					
Tax collections	\$9,427,435	\$7,167,118		\$2,260,317 ✓	31.54%
Building and other permits	108,367	222,483		(114,116) ✓	-51.29%
Ambulance fees, net	796,607	751,777		44,830 ✓	5.96%
Interest	962,209	218,736		743,473 ✓	339.90%
Miscellaneous revenue	1,376	5,124		(3,748)	-73.15%
Rental income	0	0		0	
COVID-19 Stimulus	0			0	
GEMT revenue	575,833	589,529		(13,696) ✓	-2.32%
TOTAL REVENUES	\$11,871,827	\$8,954,767		\$2,917,060 ✓	32.58%
EXPENDITURES					
Bank service charges	\$849	\$973		(\$124)	-12.74%
Building maintenance	38,204	28,618		9,586 ✓	33.50%
Depreciated assets - capital assets	92,872	867,001		(774,129) ✓	-89.29%
Doctors fees & medical exams	3,370	1,584		1,786 ✓	112.75%
Dues and subscriptions	18,287	17,438		849	4.87%
Election expenses	0	0		0	
Equipment maintenance & expensed	68,738	107,377		(38,639) ✓	-35.98%
Equipment maintenance & expensed - IT	91,454	44,244		47,210 ✓	106.70%
Equipment purchases and replacement	819,969	64,935		755,034 ✓	1162.75%
Gasoline and oil	53,683	69,337		(15,654) ✓	-22.58%
Insurance - employee - medical & dental	1,512,828	1,463,457		49,371 ✓	3.37%
Insurance - general	567,986	490,224		77,762 ✓	15.86%
Miscellaneous expenses	3,414	3,006		408	13.57%
Office supplies and expenses	15,697	13,537		2,160 ✓	15.96%
Payroll taxes	469,913	439,383		30,530 ✓	6.95%
Professional fees & services	120,523	122,152		(1,629) ✓	-1.33%
Professional fees & services - GEMT	196,299	207,376		(11,077) ✓	-5.34%
Rental Management Fee/repairs	0	0		0	
Salaries	5,831,599	5,395,924		435,675 ✓	8.07%
Salaries - OT	387,697	423,864		(36,167)	-8.53%
Supplies - EMS - cleaning	12,783	9,647		3,136 ✓	32.51%
Training and education	70,117	32,217		37,900 ✓	117.64%
Uniforms	79,588	122,174		(42,586) ✓	-34.86%
Utilities	99,159	59,150		40,009 ✓	67.64%
Vehicle maintenance & repairs	64,766	92,274		(27,508) ✓	-29.81%
Work Comp Claims	0	0		0	
TOTAL EXPENDITURES	\$10,619,795	\$10,075,892		\$543,903 ✓	5.40%
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$1,252,032	(\$1,121,125)		\$2,373,157	-211.68%
General/Ambulance/Pension Overhead Transfer	(\$750,000)	(\$750,000)		\$0	
USE OF DISTRICT RESERVES	\$0	\$0		\$0	
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$502,032	(\$1,871,125)		\$2,373,157	-126.83%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				SEPT 30, 2023			PAGE 6
	GENERAL	AMBULANCE	GENERAL +	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
			AMBULANCE					
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	32,560	108,500					108,500
Insurance - employee - medical & dental	1,547,420	683,180	2,210,600					2,210,600
Insurance - general	445,550	190,950	636,500					636,500
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	32,080	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	19,960	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	97,850	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					1,863,530			1,863,530
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	(\$1,469,870)	\$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				SEPT 30, 2023			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$7,258,886	\$2,168,749	\$9,427,435	\$360,457	\$723,313	\$1,452,603		\$11,963,808
Building and other permits	108,367		108,367					108,367
Ambulance fees, net		796,807	796,807					796,807
Interest	675,667	288,542	964,209	24,915	22,516	9,055	2,446	1,021,141
Miscellaneous revenue	986	390	1,376		0			1,376
Rental income	0		0					0
COVID-19 Stimulus	0	0	0					0
GEMT revenue	0	575,833	575,833					575,833
TOTAL REVENUES	\$8,043,706	\$3,828,121	\$11,871,827	\$385,372	\$745,829	\$1,461,658	\$2,446	\$14,467,132
EXPENDITURES								
Bank service charges	\$94	\$755	\$849					\$849
Building maintenance	26,743	11,461	38,204					38,204
Depreciated assets - capital assets	92,872	0	92,872	0			0	92,872
Doctors fees & medical exams	2,359	1,011	3,370					3,370
Dues and subscriptions	13,868	4,399	18,267					18,267
Election expenses	0	0	0					0
Equipment maintenance & expensed	4,079	64,859	68,738					68,738
Equipment maintenance & expensed - IT	91,454		91,454					91,454
Equipment purchases and replacement	819,461	508	819,969				174,640	994,609
Gasoline and oil	37,578	16,105	53,683					53,683
Insurance - employe - medical & dental	1,062,859	449,969	1,512,828					1,512,828
Insurance - general	397,590	170,395	567,986					567,986
Miscellaneous expenses	1,770	1,644	3,414					3,414
Office supplies and expenses	10,966	4,741	15,697					15,697
Payroll taxes	332,505	137,408	469,913					469,913
Professional fees & services	59,850	60,673	120,523					120,523
Professional fees & services - GEMT		196,299	196,299				1,748	196,299
Rental Management Fee/repairs	0	0	0					0
Salaries	4,399,973	1,819,323	6,219,296					6,219,296
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	8,948	3,635	12,783					12,783
Training and education	53,891	16,226	70,117					70,117
Uniforms	55,899	23,889	79,588					79,588
Utilities	69,414	29,745	99,159	65,953				165,112
Vehicle maintenance & repairs	53,249	11,517	64,766					64,766
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						2,499,975		2,499,975
TOTAL EXPENDITURES	\$7,595,432	\$3,024,363	10,619,795	\$531,445	\$2,129,044	\$2,499,975	\$176,388	\$15,956,647
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$448,274	\$803,758	\$1,252,032	(\$146,073)	(\$1,383,215)	(\$1,038,317)	(\$173,942)	(\$1,489,515)
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)	(\$301,726)	\$803,758	\$502,032	(\$146,073)	(\$633,215)	\$0	(\$173,942)	(\$451,198)

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					SEPT 30, 2023	DEBT SERVICE	CAPITAL PROJECTS	PAGE 7
	OVER (UNDER) BUDGET								
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION			TOTAL	
REVENUES									
Tax collections	(\$3,878,248)	(\$1,154,611)	(\$5,032,857)	(\$192,693)	(\$385,217)			(\$6,299,488)	
Building and other permits	66,633	0	66,633	0	0			(66,633)	
Ambulance fees, net	0	71,607	71,607	0	0			71,607	
Interest	475,667	211,542	687,209	17,915	17,516			713,141	
Miscellaneous revenue	(1,014)	390	(624)	0	0			(624)	
Rental income	0	0	0	0	0			0	
COVID-19 Stimulus	0	0	0	0	0			0	
GEMT revenue	0	455,833	455,833	0	0			455,833	
TOTAL REVENUES	(\$3,470,228)	(\$415,239)	(\$3,885,465)	(\$174,778)	(\$367,701)	\$0	(\$7,554)	(\$5,126,162)	
EXPENDITURES									
Bank service charges	(\$406)	(\$745)	(\$1,151)	\$0	\$0			(\$1,151)	
Building maintenance	(31,427)	(13,469)	(44,896)	0	0			(44,896)	
Depreciated assets - capital assets	(488,760)	0	(488,760)	0	0			(488,760)	
Doctors fees & medical exams	(22,841)	(9,789)	(32,630)	0	0			(32,630)	
Dues and subscriptions	(9,925)	(4,146)	(14,071)	0	0			(14,071)	
Election expenses	0	0	0	0	0			0	
Equipment maintenance & expensed	(128,343)	(54,191)	(180,534)	0	0			(180,534)	
Equipment maintenance & expensed - IT	(105,848)	0	(105,848)	0	0			(105,848)	
Equipment purchases and replacement	(1,680,539)	508	(1,680,031)	0	0		(9,300,407)	(10,960,438)	
Gasoline and oil	(38,372)	(16,445)	(54,817)	0	0			(54,817)	
Insurance - employee - medical & dental	(484,561)	(213,211)	(697,772)	0	0			(697,772)	
Insurance - general	(47,980)	(20,554)	(68,514)	0	0			(68,514)	
Miscellaneous expenses	(7,005)	(3,831)	(10,836)	0	0			(10,836)	
Office supplies and expenses	(21,104)	(8,999)	(30,103)	0	0			(30,103)	
Payroll taxes	(90,995)	(44,092)	(135,087)	0	0			(135,087)	
Professional fees & services	(54,250)	(71,227)	(125,477)	0	0			(123,729)	
Professional fees & services - GEMT	0	141,299	141,299	0	0		1,748	141,299	
Rental Management Fee/repairs	0	0	0	0	0			0	
Salaries	(1,953,627)	(790,077)	(2,743,704)	0	0			(2,743,704)	
Salaries - OT	0	0	0	0	0			0	
Supplies - cleaning & laundry	(11,002)	(4,715)	(15,717)	0	0			(15,717)	
Training and education	(73,384)	(53,899)	(127,283)	0	0			(127,283)	
Uniforms	(46,366)	(17,996)	(64,362)	0	0			(64,362)	
Utilities	(28,236)	(12,105)	(40,341)	(25,997)	0			(66,338)	
Vehicle maintenance & repairs	(85,751)	(15,983)	(101,734)	0	0			(101,734)	
Work Comp Claims	(3,500)	(1,500)	(5,000)	0	0			(5,000)	
Dispatch - CCE-911	0	0	0	0	0			0	
Pension Contribution	0	0	0	0	265,514			265,514	
Debt Service payments - principal + interest						0		0	
TOTAL EXPENDITURES	(\$5,412,200)	(\$1,215,167)	(\$6,627,367)	(\$25,997)	\$265,514	\$0	(\$9,298,659)	(\$16,686,509)	
REVENUES OVER EXPENDITURES									
(EXPENDITURES OVER REVENUES)	\$1,941,974	\$799,928	\$2,741,902	(\$148,781)	(\$633,215)	\$0	\$9,291,105	\$10,560,347	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					SEPT 30, 2023	DEBT SERVICE	CAPITAL PROJECTS	PAGE 8	
	PERCENT OF BUDGET USED			DISPATCH	PENSION					TOTAL
	GENERAL	AMBULANCE	GENERAL + AMBULANCE							
REVENUES										
Tax collections	65.18%	65.26%	65.20%	65.16%	65.25%			65.51%		
Building and other permits	61.92%		61.92%					61.92%		
Ambulance fees, net		109.88%	109.88%					109.88%		
Interest	337.83%	382.06%	349.89%	355.93%			24.46%	331.54%		
Miscellaneous revenue	49.30%		68.80%					68.80%		
Rental income										
COVID-19 Stimulus										
GEMT revenue		479.86%	479.88%					479.86%		
TOTAL REVENUES	69.86%	90.21%	75.34%	88.80%	66.98%		24.46%	73.84%		
EXPENDITURES										
Bank service charges	18.80%		42.45%					42.45%		
Building maintenance	45.97%	45.97%	45.97%					45.97%		
Depreciated assets - capital assets										
Doctors fees & medical exams	9.36%	9.36%	9.36%					9.36%		
Dues and subscriptions	68.32%	51.48%	56.51%					56.51%		
Election expenses										
Equipment maintenance & expensed	3.13%	54.40%	27.58%					27.58%		
Equipment maintenance & expensed - IT	46.35%		46.35%					46.35%		
Equipment purchases and replacement							1.84%	8.31%		
Gasoline and oil	49.48%	49.48%	49.48%					49.48%		
Insurance - employee - medical & dental	68.69%	67.85%	68.44%					68.44%		
Insurance - general	89.24%	89.24%	89.24%					89.24%		
Miscellaneous expenses	20.17%	30.03%	23.96%					23.96%		
Office supplies and expenses	34.17%	34.51%	34.27%					34.27%		
Payroll taxes	78.51%	75.71%	77.67%					77.67%		
Professional fees & services	52.45%	46.00%	48.99%					49.70%		
Professional fees & services - GEMT		356.91%	356.91%					356.91%		
Rental Management Fee/repairs										
Salaries	69.25%	69.72%	69.39%					69.39%		
Salaries - OT										
Supplies - cleaning & laundry	44.85%	44.85%	44.85%					44.85%		
Training and education	42.34%	23.14%	35.52%					35.52%		
Uniforms	54.66%	56.83%	55.29%					55.29%		
Utilities	71.08%	71.08%	71.08%	71.73%				71.34%		
Vehicle maintenance & repairs	38.31%	41.88%	38.90%					38.90%		
Work Comp Claims	0.00%	0.00%	0.00%					0.00%		
Dispatch - CCE-911				100.00%				100.00%		
Pension Contribution					114.25%			114.25%		
Debt Service payments - principal + interest						100.00%		100.00%		
TOTAL EXPENDITURES	68.39%	71.34%	61.57%	95.34%	114.25%	100.00%	1.86%	50.43%		
REVENUES OVER EXPENDITURES										
(EXPENDITURES OVER REVENUES)										

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			SEPT 30, 2023	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$7,258,686	\$11,136,932	(\$3,878,246)	65.18%
Building and other permits	108,367	175,000	(66,633)	61.92%
Interest	675,667	200,000	475,667	337.83%
Miscellaneous revenue	986	2,000	(1,014)	49.30%
Rental income		0	0	
COVID Stimulus revenue			0	
TOTAL REVENUES	\$8,043,706	\$11,513,932	(\$3,470,226)	69.86%
EXPENDITURES				
Bank service charges	\$94	\$500	(\$406)	18.80%
Building maintenance	26,743	58,170	(31,427)	45.97%
Depreciated assets - capital assets	92,872	581,632	(488,760)	15.97%
Doctors fees & medical exams	2,359	25,200	(22,841)	9.36%
Dues and subscriptions	13,888	23,813	(9,925)	58.32%
Election expenses		0	0	
Equipment maintenance & expensed	4,079	130,422	(126,343)	3.13%
Equipment maintenance & expensed - IT	91,454	197,300	(105,846)	46.35%
Equipment purchases and replacement	819,461	2,500,000	(1,680,539)	32.78%
Gasoline and oil	37,578	75,950	(38,372)	49.48%
Insurance - employee - medical & dental	1,062,859	1,547,420	(484,561)	68.69%
Insurance - general	397,590	445,550	(47,960)	89.24%
Miscellaneous expenses	1,770	8,775	(7,005)	20.17%
Office supplies and expenses	10,956	32,060	(21,104)	34.17%
Payroll taxes	332,505	423,500	(90,995)	78.51%
Professional fees & services	59,850	114,100	(54,250)	52.45%
Rental Management Fee/repairs		0	0	
Salaries	4,399,973	6,353,600	(1,953,627)	69.25%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	8,948	19,950	(11,002)	44.85%
Training and education	53,891	127,275	(73,384)	42.34%
Uniforms	55,899	102,265	(46,366)	54.66%
Utilities	69,414	97,650	(28,236)	71.08%
Vehicle maintenance & repairs	53,249	139,000	(85,751)	38.31%
Work Comp Claims		3,500	(3,500)	0.00%
TOTAL EXPENDITURES	\$7,595,432	\$13,007,632	(\$5,412,200)	58.39%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$448,274	(\$1,493,700)	1,941,974	-30.01%
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)	(\$301,726)	\$0	\$1,941,974	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			SEPT 30, 2023	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$2,168,749	\$3,323,360	(\$1,154,611)	65.26%
Ambulance fees, net	796,607	725,000	71,607	109.88%
Interest	286,542	75,000	211,542	382.06%
Miscellaneous revenue	390	0	390	
COVID-19 Stimulus			0	
GEMT revenue	575,833	120,000	455,833	479.86%
TOTAL REVENUES	\$3,828,121	\$4,243,360	(\$415,239)	90.21%
EXPENDITURES				
Bank service charges	\$755	\$1,500	(\$745)	50.33%
Building maintenance	11,461	24,930	(13,469)	45.97%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	1,011	10,800	(9,789)	9.36%
Dues and subscriptions	4,399	8,545	(4,146)	51.48%
Election expenses		0	0	
Equipment maintenance & expensed	64,659	118,850	(54,191)	54.40%
Equipment purchases and replacement	508	0	508	
Gasoline and oil	16,105	32,550	(16,445)	49.48%
Insurance - employee - medical & dental	449,969	663,180	(213,211)	67.85%
Insurance - general	170,396	190,950	(20,554)	89.24%
Miscellaneous expenses	1,644	5,475	(3,831)	30.03%
Office supplies and expenses	4,741	13,740	(8,999)	34.51%
Payroll taxes	137,408	181,500	(44,092)	75.71%
Professional fees & services	60,673	131,900	(71,227)	46.00%
Professional fees & services - GEMT	196,299	55,000	141,299	356.91%
Rental Management Fee/repairs		0	0	
Salaries	1,819,323	2,609,400	(790,077)	69.72%
Salaries - OT		0	0	
Supplies - EMS - cleaning	3,835	8,550	(4,715)	44.85%
Training and education	16,226	70,125	(53,899)	23.14%
Uniforms	23,689	41,685	(17,996)	56.83%
Utilities	29,745	41,850	(12,105)	71.08%
Vehicle maintenance & repairs	11,517	27,500	(15,983)	41.88%
Work Comp Claims		1,500	(1,500)	0.00%
TOTAL EXPENDITURES	\$3,024,363	\$4,239,530	(\$1,215,167)	71.34%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$803,758	\$3,830	\$799,928	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$803,758	\$3,830	\$799,928	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			SEPT 30, 2023	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$723,313	\$1,108,530	(\$385,217)	65.25%
Interest	22,516	5,000	17,516	450.32%
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$745,829	\$1,113,530	(\$367,701)	66.98%
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)	(\$1,383,215)	(\$750,000)	(\$633,215)	184.43%
TRANSFER FROM GENERAL FUND	\$750,000	\$750,000	\$0	100.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$633,215)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			SEPT 30, 2023	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$360,457	\$553,150	(\$192,693)	65.16%
Interest	24,915	7,000	17,915	355.93%
TOTAL REVENUES	\$385,372	\$560,150	(\$174,778)	68.80%
EXPENDITURES				
Dispatching fees	\$465,492	\$465,492	\$0	100.00%
Telephone	25,212	20,000	5,212	126.06%
Communication expenses	40,741	71,950	(31,209)	56.62%
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$531,445	\$557,442	(\$25,997)	95.34%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$146,073)	\$2,708	(\$148,781)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$146,073)	\$2,708	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			SEPT 30, 2023	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$1,452,603	\$2,141,322	(\$688,719)	67.84%
Interest	9,055	11,000	(1,945)	82.32%
TOTAL REVENUES	\$1,461,658	\$2,152,322	(\$690,664)	67.91%
EXPENDITURES				
Debt Service	\$2,499,975	\$2,499,975	\$0	100.00%
Professional fees	618	0	618	
TOTAL EXPENDITURES	\$2,500,593	\$2,499,975	\$618	100.02%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$1,038,935)	(\$347,653)	(\$691,282)	298.84%
USE OF DISTRICT RESERVES	\$0	\$347,653	(\$347,653)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net after uses	(\$1,038,935)	\$0	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND				SEPT 30, 2023	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	
REVENUES					
Bond Proceeds	\$0	\$0	\$0		
Interest	2,446	10,000	(\$7,554)	24.46%	
TOTAL REVENUES	\$2,446	\$10,000	(\$7,554)	24.46%	
EXPENDITURES					
Depreciated Assets	\$0	\$0	\$0		
Equipment & Vehicles	0	0	0		
Professional Fees	1,748	0	1,748		
Buildings	174,640	9,475,047	(9,300,407)	1.84%	
Lease Expenses			0		
Uniforms/Turnout gear			0		
Communications			0		
TOTAL EXPENDITURES	\$176,388	\$9,475,047	(\$9,298,659)	1.86%	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$173,942)	(\$9,465,047)	\$9,291,105	1.84%	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$9,465,047	(\$9,465,047)		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$173,942)	\$0	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		SEPT 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	\$7,258,686	\$5,519,582	\$1,739,104	✓ 31.51%
Building and other permits	108,367	222,483	(114,116)	✓ -51.29%
Interest	675,667	159,957	515,710	✓ 322.41%
Miscellaneous revenue	986	1,475	(489)	-33.15%
Rental income	0	0	0	
COVID Stimulus revenue	0	0	0	
TOTAL REVENUES	\$8,043,706	\$5,903,497	\$2,140,209	✓ 36.25%
EXPENDITURES				
Bank service charges	\$94	\$165	(\$71)	-43.03%
Building maintenance	26,743	20,033	6,710	✓ 33.49%
Depreciated assets - capital assets	92,872	867,001	(774,129)	✓ -89.29%
Doctors fees & medical exams	2,359	1,109	1,250	✓ 112.71%
Dues and subscriptions	13,888	11,977	1,911	✓ 15.96%
Election expenses	0	0	0	
Equipment maintenance & expensed	4,079	17,038	(12,959)	✓ -76.06%
Equipment maintenance & expensed - IT	91,454	32,342	59,112	✓ 182.77%
Equipment purchases and replacement	819,461	53,033	766,428	✓ 1445.19%
Gasoline and oil	37,578	48,536	(10,958)	✓ -22.58%
Insurance - employee - medical & dental	1,062,859	1,028,600	34,259	✓ 3.33%
Insurance - general	397,590	343,980	53,610	✓ 15.59%
Miscellaneous expenses	1,770	2,065	(295)	-14.29%
Office supplies and expenses	10,956	9,476	1,480	✓ 15.62%
Payroll taxes	332,505	310,808	21,697	✓ 6.98%
Professional fees & services	59,850	60,156	(306)	-0.51%
Rental Management Fee/repairs	0	0	0	
Salaries	4,128,585	3,819,697	308,888	✓ 8.09%
Salaries - OT	271,388	296,615	(25,227)	✓ -8.50%
Supplies - cleaning & laundry	8,948	6,753	2,195	✓ 32.50%
Training and education	53,891	25,111	28,780	✓ 114.61%
Uniforms	55,899	85,522	(29,623)	✓ -34.64%
Utilities	69,414	41,403	28,011	✓ 67.65%
Vehicle maintenance & repairs	53,249	80,477	(27,228)	✓ -33.83%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	\$7,595,432	\$7,161,897	\$433,535	✓ 6.05%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$448,274	(\$1,258,400)	\$1,706,674	-135.62%
General/Ambulance/Dispatch/Pension OH Transfer	(\$750,000)	(\$750,000)	\$0	-0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$301,726)	(\$2,008,400)	\$1,706,674	-84.98%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		SEPT 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	\$2,168,749	\$1,647,536	\$521,213	✓ 31.64%
Ambulance fees, net	796,607	751,777	44,830	✓ 5.96%
Interest	286,542	58,779	227,763	✓ 387.49%
Miscellaneous revenue	390	3,649	(3,259)	-89.31%
COVID-19 Stimulus	0	0	0	
GEMT revenue	575,833	589,529	(13,696)	✓ -2.32%
TOTAL REVENUES	\$3,828,121	\$3,051,270	\$776,851	✓ 25.46%
EXPENDITURES				
Bank service charges	\$755	\$808	(\$53)	-6.56%
Building maintenance	11,461	8,585	2,876	33.50%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	1,011	475	536	112.84%
Dues and subscriptions	4,399	5,461	(1,062)	-19.45%
Election expenses	0	0	0	
Equipment maintenance & expensed	64,659	90,339	(25,680)	✓ -28.43%
Equipment purchases and replacement	508	11,902	(11,394)	✓ -95.73%
Gasoline and oil	16,105	20,801	(4,696)	-22.58%
Insurance - employee - medical & dental	449,969	434,857	15,112	✓ 3.48%
Insurance - general	170,396	146,244	24,152	✓ 16.51%
Miscellaneous expenses	1,644	941	703	74.71%
Office supplies and expenses	4,741	4,061	680	16.74%
Payroll taxes	137,408	128,575	8,833	6.87%
Professional fees & services	60,673	61,996	(1,323)	-2.13%
Professional fees & services - GEMT	196,299	207,376	(11,077)	✓ -5.34%
Rental Management Fee/repairs	0	0	0	
Salaries	1,703,014	1,576,227	126,787	✓ 8.04%
Salaries - OT	116,309	127,249	(10,940)	✓ -8.60%
Supplies - EMS - cleaning	3,835	2,894	941	32.52%
Training and education	16,226	7,106	9,120	✓ 128.34%
Uniforms	23,689	36,652	(12,963)	✓ -35.37%
Utilities	29,745	17,747	11,998	✓ 67.61%
Vehicle maintenance & repairs	11,517	11,797	(280)	-2.37%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	\$3,024,363	\$2,902,093	\$122,270	✓ 4.21%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$803,758	\$149,177	\$654,581	438.79%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$803,758	\$149,177	\$654,581	438.79%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			SEPT 30, 2023	PAGE 17
CASH RESERVES AS OF	SEPT 30, 2023	SEPT 30, 2022	2023 - 2022 \$	2023 - 2022 %
SEPT 30, 2023	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$15,067,906.60	\$15,295,310.76	(\$227,404.16)	-1.49%
Simmons Bank - Flexible Spending Account	17,508.14	6,020.14	11,488.00	190.83%
Simmons Bank - Health Reimbursement Account	3,270.79	2,322.21	948.58	40.85%
Investment account - various	3,804,615.87	935,874.57	2,868,741.30	306.53%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$18,893,486.40	\$16,239,712.68	\$2,653,773.72	16.34%
AMBULANCE FUND:				
Simmons Bank - 3181	\$7,169,931.19	\$6,081,466.10	\$1,088,465.09	17.90%
Meramec Valley Bank - Money Market	7,698.38	7,711.21	(12.83)	-0.17%
Investment account	1,033,953.78	549,997.66	483,956.10	87.99%
TOTAL AMBULANCE FUND CASH BALANCES	\$8,211,583.33	\$6,639,174.97	\$1,572,408.36	23.68%
TOTAL OPERATING FUND CASH BALANCES	\$27,105,069.73	\$22,878,887.65	\$4,226,182.08	18.47%
LESS: Remaining 2023 Budget expenses, net	(\$6,627,367)	(\$6,120,645)	(\$506,722.00)	8.28%
ESTIMATED CASH RESERVE	\$20,477,703	\$16,758,243	\$3,719,460.08	22.19%
# of Months - Estimated Reserve	14.25	11.66	2.59	22.19%
Estimated Reserve - %	118.73%	97.17%	21.57%	

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:

6/30/2023	*****	*****	Not Avail.	*****	Not Avail.
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	*****	*****	*****	*****	****

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:					
<i>BankRate.com</i>	*****	Superior	<i>BauerFinancial.com</i>	*****	Superior
	****	Sound		****	Excellent
	***	Performing		*** 1/2	Good
	**	Below Peer Group		***	Adequate
	*	Lowest Rated		**	Problematic
				*	Troubled

Health



Data as of Q1 2023

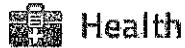
Learn why bank health matters

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 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 #	24998	Assets	Q1 2023 \$31.85B vs Q1 2022 \$30.74B
Year Established	1994	Loans	Q1 2023 \$16.38B vs Q1 2022 \$15.22B
Employees	6489	Deposits	Q1 2023 \$24.94B vs Q1 2022 \$25.55B
Primary Regulator	FED	Equity Capital	Q1 2023 \$2.19B vs Q1 2022 \$2.32B
Profit Margin		Loan Loss Allowance	Q1 2023 \$159.3MM vs Q1 2022 \$130.7MM
Return on Assets - YTD	1.48%	Unbacked Noncurrent Loans	Q1 2023 \$18.1MM vs Q1 2022 \$18.8MM
Return on Equity - YTD	22.39%	Real Estate Owned	Q1 2023 \$865.00K vs Q1 2022 \$2.18MM
Annual Interest Income	\$306.5MM		



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 \$17.15B
Employees	3170	Deposits	Q1 2023 \$22.63B vs Q1 2022 \$19.67B
Primary Regulator	FED	Equity Capital	Q1 2023 \$3.50B vs Q1 2022 \$3.12B
<i>Parent Member</i>		Loan Loss Allowance	Q1 2023 \$206.6MM vs Q1 2022 \$170.5MM
Return on Assets - YTD	0.78%	Unbacked Noncurrent Loans	Q1 2023 \$52.9MM vs Q1 2022 \$47.5MM
Return on Equity - YTD	6.16%	Real Estate Owned	Q1 2023 \$2.3MM vs Q1 2022 \$2.2MM
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.

<i>Original</i>		<i>Assets and Liabilities</i>	
FDIC Certificate #	19600	Assets	Q1 2023 \$2.52B vs Q1 2022 \$2.71B
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 \$375.3MM
<i>Profit Metrics</i>		Loan Loss Allowance	Q1 2023 \$25.3MM vs Q1 2022 \$28.5MM
Return on Assets - YTD	1.09%	Unbacked Noncurrent Loans	Q1 2023 \$23.2MM vs Q1 2022 \$35.4MM
Return on Equity - YTD	7.12%	Real Estate Owned	Q1 2023 \$0 vs Q1 2022 \$0
Annual Interest Income	\$29.5MM		

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

EMERGENCY CALLS

2023 Calls			
Fire	EMS	Other	TOTAL
76	364	7	447
71	328	5	404
81	361	5	447
111	369	6	486
74	390	7	471
81	341	4	426
88	415	7	510
99	417	7	523
77	337	10	424
			-
			-
			-
758	3,322	58	4,138
84	369	6	453

2022 Calls				
Fire	EMS	Other	TOTAL	
80	371	9	460	
64	314	7	385	
101	339	12	452	
76	367	7	450	
102	389	7	498	
100	414	5	519	
90	444	8	542	
86	391	11	488	
81	398	5	484	
82	392	8	482	
73	389	7	469	
109	370	7	486	
TOTAL	1,044	4,578	93	5,715
AVG	87	382	8	469

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↓ -4	↓ -7	↓ -2	↓ -13
↑ 7	↑ 14	↓ -2	↑ 19
↓ -20	↑ 22	↓ -7	↓ -5
↑ 35	↑ 2	↓ -1	↑ 36
↓ -28	↑ 1	↑ 0	↓ -27
↓ -19	↓ -73	↓ -1	↓ -93
↓ -2	↓ -29	↓ -1	↓ -32
↑ 13	↑ 26	↓ -4	↑ 35
↓ -4	↓ -61	↑ 5	↓ -60
↓ -22	↓ -105	↓ -13	↓ -140
↓ -3	↓ -12	↓ -1	↓ -15

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↓ -5%	↓ -2%	↓ -22%	↓ -3%
↑ 11%	↑ 4%	↓ -29%	↑ 5%
↓ -20%	↑ 6%	↓ -58%	↓ -1%
↑ 46%	↑ 1%	↓ -14%	↑ 8%
↓ -27%	↑ 0%	↑ 0%	↓ -5%
↓ -19%	↓ -18%	↓ -20%	↓ -18%
↓ -2%	↓ -7%	↓ -13%	↓ -6%
↑ 15%	↑ 7%	↓ -36%	↑ 7%
↓ -5%	↓ -15%	↑ 100%	↓ -12%
↓ -2%	↓ -2%	↓ -14%	↓ -2%
↓ -3%	↓ -3%	↓ -17%	↓ -3%

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

ASSETS

Current Assets		
Simmons Bank-General Account	\$	15,067,906.60
Simmons Bank-Flexible Spendin		17,508.14
Simmons Bank-Health Reimburse		3,270.79
Petty Cash		185.00
Investment Account		3,804,615.87
Taxes Receivable - Current		7,292,709.00
Due From Ambulance		100,060.66
Prepaid Expenses		195,979.99
		<hr/>
Total Current Assets		26,482,236.05
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>26,482,236.05</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$	124,760.66
Construction retainage		236,792.82
Due to Debt Service Fund		0.30
FSA Liability		1,189.19
IRS Payroll Taxes W/H		14,325.20
		<hr/>
Total Current Liabilities		377,068.17
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		2,441,643.00
		<hr/>
Total Deferred Inflows of Resources		2,441,643.00
		<hr/>
Total Liabilities		2,818,711.17
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		(301,726.09)
		<hr/>
Total Fund Balance		23,663,524.88
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>26,482,236.05</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 7,258,685.89	90.24
Interest Income	97,745.70	70.44	675,667.37	8.40
Miscellaneous Revenue	510.68	0.37	985.68	0.01
Permit Revenue	40,508.00	29.19	108,367.00	1.35
Total Revenues	<u>138,764.38</u>	100.00	<u>8,043,705.94</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>138,764.38</u>	100.00	<u>8,043,705.94</u>	100.00
Expenditures				
Salaries	404,437.55	291.46	4,128,585.18	51.33
Salaries OT	25,366.09	18.28	271,387.86	3.37
Depreciated Assets	33,092.50	23.85	92,872.05	1.15
Payroll Taxes	32,270.69	23.26	332,505.23	4.13
Office Supplies	971.49	0.70	10,956.18	0.14
IT Expenses	14,999.28	10.81	91,453.98	1.14
Gas & Oil-Fuel	2,452.27	1.77	37,578.22	0.47
Bank Charges	7.40	0.01	94.40	0.00
Equipment Purchases	0.00	0.00	819,461.48	10.19
Dues & Subscriptions	0.00	0.00	13,888.01	0.17
Insurance - General	3,330.12	2.40	397,590.46	4.94
Insurance - Employee	103,093.73	74.29	1,062,858.82	13.21
Professional Fees	3,641.69	2.62	59,849.66	0.74
Building Maintenance	6,775.70	4.88	26,742.67	0.33
Equipment Maintenance	638.66	0.46	4,079.37	0.05
Vehicle Maintenance	2,363.12	1.70	53,248.92	0.66
Doctors Fees	0.00	0.00	2,359.00	0.03
Misc. Expenses	314.02	0.23	1,770.16	0.02
Training & Education	5,443.34	3.92	53,891.29	0.67
Uniforms	3,550.28	2.56	55,899.26	0.69
Supplies-Cleaning & Maint.	815.91	0.59	8,948.09	0.11
Utilities	7,704.53	5.55	69,411.74	0.86
Overhead Transfer	0.00	0.00	750,000.00	9.32
Total Expenditures	<u>651,268.37</u>	469.33	<u>8,345,432.03</u>	103.75
Excess Revenue over (under) Expenditur	<u>\$ (512,503.99)</u>	(369.33)	<u>\$ (301,726.09)</u>	(3.75)

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 0.00	0.00	\$ 7,258,685.89	90.24
Investment Interest	26,044.02	18.77	22,449.83	0.28
SB Health Reimburse Interest	0.05	0.00	0.39	0.00
SB-Flexible Spending Interest	82.34	0.06	732.51	0.01
SB-General Interest	71,619.29	51.61	652,484.64	8.11
Misc Income	510.68	0.37	635.68	0.01
Fire Reports	0.00	0.00	300.00	0.00
Property Inquiry	0.00	0.00	50.00	0.00
Building Permits	40,258.00	29.01	105,117.00	1.31
Re-Occupancy Fees	250.00	0.18	3,250.00	0.04
Total Revenues	<u>138,764.38</u>	<u>100.00</u>	<u>8,043,705.94</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>138,764.38</u>	<u>100.00</u>	<u>8,043,705.94</u>	<u>100.00</u>
Expenditures				
Salaries-Firefighters	326,445.38	235.25	3,358,848.92	41.76
Salaries-Fire Chief	8,066.24	5.81	80,610.56	1.00
Salaries-Deputy Chiefs	42,761.07	30.82	426,238.94	5.30
Salaries-Admin Assistants	6,195.82	4.46	59,676.25	0.74
Salaries-Office Manager	4,605.44	3.32	45,994.71	0.57
Salaries-Fire Marshall	15,863.60	11.43	152,705.80	1.90
Director's Fee	0.00	0.00	2,310.00	0.03
Salaries-Inspectors	500.00	0.36	2,200.00	0.03
Payroll Overtime-FF	24,796.98	17.87	250,298.49	3.11
Payroll Overtime-Deputy Chiefs	569.11	0.41	21,089.37	0.26
Don Brown Chevrolet	0.00	0.00	39,630.00	0.49
Honeywell	33,092.50	23.85	33,092.50	0.41
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	0.11
FICA/ Medicare	32,270.69	23.26	332,505.23	4.13
VISA	294.69	0.21	1,020.74	0.01
Marco	36.40	0.03	666.44	0.01
Office Source	52.81	0.04	2,856.19	0.04
St. Louis County Treasurer	0.00	0.00	3.47	0.00
Commerce Bank-VISA	0.00	0.00	1,870.89	0.02
Safeguard	0.00	0.00	352.14	0.00
ADP Screening Services	143.09	0.10	1,429.13	0.02
Rejis Commission	0.00	0.00	167.12	0.00
Summer One	168.62	0.12	1,962.72	0.02
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Bridgetower Media	275.88	0.20	275.88	0.00
Image Trend	0.00	0.00	25,943.38	0.32
First Watch	575.50	0.41	5,179.50	0.06
Miken Technologies	14,423.78	10.39	35,904.94	0.45
Sikich	0.00	0.00	1,282.50	0.02
Commerce Bank-VISA	0.00	0.00	11.59	0.00
ESO Solutions	0.00	0.00	1,633.63	0.02
VISA	0.00	0.00	240.00	0.00
Zoom	0.00	0.00	3,554.44	0.04

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

	Current Month		Year to Date	
Conference Technologies	0.00	0.00	1,370.00	0.02
Mobotrex	0.00	0.00	8,718.00	0.11
CE Solutions	0.00	0.00	7,616.00	0.09
Sieveking	0.00	0.00	20,297.21	0.25
Commerce Bank-VISA	0.00	0.00	493.33	0.01
Energy Petroleum	1,316.34	0.95	8,788.38	0.11
VISA	0.00	0.00	51.58	0.00
Wex Bank	1,135.93	0.82	7,947.72	0.10
Simmons Bank Fees	7.40	0.01	94.40	0.00
Sentinel Emergency Solutions	0.00	0.00	2,200.92	0.03
Commerce Bank-VISA	0.00	0.00	15,666.42	0.19
Lowe's	0.00	0.00	372.35	0.00
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	0.00	0.00	2,442.04	0.03
Banner Fire	0.00	0.00	3,262.00	0.04
Motorola	0.00	0.00	515,030.36	6.40
Mo Vocational Enterprises	0.00	0.00	1,182.90	0.01
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	0.20
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	0.34
Backdraft Woodworking	0.00	0.00	3,850.00	0.05
Pirossigns	0.00	0.00	27,628.50	0.34
Professional Furniture Install	0.00	0.00	3,384.00	0.04
Advanced Exercise	0.00	0.00	44,564.57	0.55
Tops Unlimited	0.00	0.00	3,853.00	0.05
Conference Technologies	0.00	0.00	90,080.51	1.12
CTI	0.00	0.00	677.52	0.01
CompX Fort	0.00	0.00	1,730.61	0.02
Bopp Landscaping	0.00	0.00	24,885.00	0.31
AIE	0.00	0.00	1,403.35	0.02
Office Source	0.00	0.00	327.49	0.00
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	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	1,902.50	0.02
ICC	0.00	0.00	1,052.97	0.01
STL County Special Ops	0.00	0.00	700.00	0.01
MABOI	0.00	0.00	105.00	0.00
Fire Marshall's Assn of MO	0.00	0.00	90.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	0.01
Sam's Club	0.00	0.00	77.00	0.00
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	0.00	0.00	1,014.20	0.01
Transfer from Ambulance	0.00	0.00	345.41	0.00
McNeil & Company	0.00	0.00	96,233.45	1.20
Lakenan	0.00	0.00	7,254.25	0.09

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

	Current Month		Year to Date	
MO Employers Mutual	0.00	0.00	268,972.93	3.34
Standard Insurance	3,330.12	2.40	22,793.93	0.28
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.07
Insurance Reimbursements	0.00	0.00	(3,537.80)	(0.04)
Delta Dental	5,960.91	4.30	61,910.96	0.77
United Healthcare	117,728.62	84.84	1,152,909.65	14.33
Quality Benefits	2,512.92	1.81	30,999.75	0.39
By Cobra	0.00	0.00	525.00	0.01
PAS	0.00	0.00	3,288.26	0.04
Insurance Reimbursements	(23,574.98)	(16.99)	(196,103.49)	(2.44)
US Treasury (PCORI)	0.00	0.00	306.62	0.00
Marsh & McLennan	0.00	0.00	4,392.99	0.05
Delta Vision	466.26	0.34	4,629.08	0.06
Rognan & Associates	1,400.00	1.01	11,200.00	0.14
Darla Sansoucie	0.00	0.00	826.00	0.01
Paylocity	930.94	0.67	7,154.47	0.09
Lockton	0.00	0.00	7,000.00	0.09
Fick, Eggemeyer & Williamson	0.00	0.00	6,650.00	0.08
Commerce Bank-VISA	0.00	0.00	5,658.46	0.07
One America	0.00	0.00	8,890.00	0.11
Hammond & Shriner	1,310.75	0.94	11,576.25	0.14
Professional Fees Reimbursemen	0.00	0.00	894.48	0.01
VISA	0.00	0.00	1,575.17	0.02
Blue Chip Exterminating	75.95	0.05	928.55	0.01
Buildingstars	0.00	0.00	378.75	0.00
B&B Distributors	1,243.90	0.90	2,260.76	0.03
Zumwalt	0.00	0.00	771.75	0.01
Commerce Bank-VISA	0.00	0.00	392.92	0.00
BRDA Electric	0.00	0.00	1,162.00	0.01
Lawn Systems	0.00	0.00	91.00	0.00
Scott Lee Heating	0.00	0.00	450.10	0.01
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
Merlo Plumbing	0.00	0.00	188.30	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	0.00	0.00	637.00	0.01
AC Systems	479.50	0.35	1,526.00	0.02
Professional Irrigation System	0.00	0.00	1,417.91	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	854.70	0.62	5,705.70	0.07
Technicote	0.00	0.00	1,015.00	0.01
Corvus of St. Louis	364.00	0.26	2,184.00	0.03
St. Louis Appliance	0.00	0.00	110.25	0.00
Woodard	3,505.57	2.53	3,505.57	0.04
Audit Adj - Year End	252.08	0.18	252.08	0.00
Equipment Maintenance	0.00	0.00	0.10	0.00
Sentinel Emergency Solutions	4,084.92	2.94	5,752.85	0.07
Grainger	0.00	0.00	81.30	0.00
K&K Supply	0.00	0.00	193.18	0.00
Commerce Bank-VISA	0.00	0.00	347.15	0.00
Banner Fire Equipment	0.00	0.00	140.12	0.00
Crest Industries	0.00	0.00	6.78	0.00

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

	Current Month		Year to Date	
Arco Lawn Equipment	0.00	0.00	16.20	0.00
Vinyl Images	252.08	0.18	252.08	0.00
VISA	0.00	0.00	673.21	0.01
MacQueen Emergency	0.00	0.00	230.74	0.00
Public Safety Upfitters	0.00	0.00	84.00	0.00
Audit Adj - Year End	(3,698.34)	(2.67)	(3,698.34)	(0.05)
Sentinel Emergency Solutions	1,101.08	0.79	32,950.22	0.41
CIT Trucks	0.00	0.00	12,004.87	0.15
Fabick	0.00	0.00	3,651.30	0.05
Commerce Bank-VISA	0.00	0.00	110.61	0.00
Public Safety Outfitters	0.00	0.00	987.70	0.01
Purcell Tire Company	264.74	0.19	3,934.77	0.05
Dobb's Tire	52.47	0.04	1,040.90	0.01
American Test Center	0.00	0.00	48.00	0.00
Pfitzinger 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	122.42	0.00
Miner's Towing	0.00	0.00	517.50	0.01
Capital One	0.00	0.00	113.73	0.00
VISA	944.83	0.68	1,107.91	0.01
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	0.00	0.00	647.42	0.01
Vehicle Reimbursements	0.00	0.00	(4,639.75)	(0.06)
SSM Health	0.00	0.00	1,624.00	0.02
Athletico LTD	0.00	0.00	280.00	0.00
Florissant Psychological Servi	0.00	0.00	455.00	0.01
VISA	314.02	0.23	847.62	0.01
Commerce Bank-VISA	0.00	0.00	855.05	0.01
Petty Cash	0.00	0.00	36.69	0.00
Southwest Area Chamber	0.00	0.00	30.80	0.00
VISA	5,443.34	3.92	18,464.80	0.23
GSLAFCA-Training Coordinates	0.00	0.00	640.00	0.01
Tri-County Training Consortium	0.00	0.00	4,741.04	0.06
Commerce Bank-VISA	0.00	0.00	5,116.55	0.06
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
Lowe's	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
Steve Clark	0.00	0.00	48.30	0.00
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	0.17
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	0.00	0.00	202.45	0.00
Uline	0.00	0.00	301.84	0.00
Eureka FPD	0.00	0.00	645.11	0.01
Uniforms	0.00	0.00	(0.10)	0.00
Leon Uniform Company	67.20	0.05	1,814.14	0.02
Sentinel Emergency Solutions	36.82	0.03	14,305.32	0.18
Weber Fire & Safety	0.00	0.00	66.50	0.00

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

	Current Month		Year to Date	
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Vinyl Images	0.00	0.00	170.85	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	0.23
Uniform Reimbursements	0.00	0.00	17,711.82	0.22
Audit Adj - Year End	3,446.26	2.48	3,446.26	0.04
Grainger	0.00	0.00	320.21	0.00
Lowes	64.40	0.05	1,054.95	0.01
Sam's Club	445.50	0.32	4,593.27	0.06
Commerce Bank-VISA	0.00	0.00	292.94	0.00
Batteries Plus Bulbs	0.00	0.00	351.83	0.00
The Flag Loft	241.50	0.17	618.94	0.01
VISA	64.51	0.05	610.57	0.01
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	0.00	0.00	42.69	0.00
All-Type	0.00	0.00	284.23	0.00
Missouri-American Water	70.01	0.05	10,399.97	0.13
AmerenUE	6,745.35	4.86	41,180.95	0.51
MSD	0.00	0.00	2,636.36	0.03
Aspen Waste Systems	514.47	0.37	4,309.59	0.05
Spire	374.70	0.27	10,884.87	0.14
Overhead Transfer	0.00	0.00	750,000.00	9.32
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	651,268.37	469.33	8,345,432.03	103.75
Excess Revenue over (under) Expenditur	\$ (512,503.99)	(369.33)	\$ (301,726.09)	(3.75)

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 15,299.39	\$ 7,258,685.89	\$ 5,519,581.69
Interest Income	97,745.70	37,996.04	675,667.37	159,957.56
Miscellaneous Revenue	510.68	0.00	985.68	1,475.00
Permit Revenue	40,508.00	13,860.00	108,367.00	222,482.50
Total Revenues	<u>138,764.38</u>	<u>67,155.43</u>	<u>8,043,705.94</u>	<u>5,903,496.75</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>138,764.38</u>	<u>67,155.43</u>	<u>8,043,705.94</u>	<u>5,903,496.75</u>
Expenditures				
Salaries	404,437.55	582,010.07	4,128,585.18	3,819,697.13
Salaries OT	25,366.09	57,215.61	271,387.86	296,615.26
Depreciated Assets	33,092.50	8,600.00	92,872.05	867,001.00
Payroll Taxes	32,270.69	47,794.74	332,505.23	310,808.46
Office Supplies	971.49	784.94	10,956.18	9,476.35
IT Expenses	14,999.28	575.50	91,453.98	32,341.85
Gas & Oil-Fuel	2,452.27	4,519.90	37,578.22	48,536.42
Bank Charges	7.40	3.80	94.40	165.40
Equipment Purchases	0.00	449.58	819,461.48	53,032.74
Dues & Subscriptions	0.00	28.00	13,888.01	11,977.00
Insurance - General	3,330.12	(18,290.52)	397,590.46	343,979.87
Insurance - Employee	103,093.73	95,245.07	1,062,858.82	1,028,600.09
Professional Fees	3,641.69	7,539.92	59,849.66	60,155.58
Building Maintenance	6,775.70	3,891.04	26,742.67	20,032.78
Equipment Maintenance	638.66	0.00	4,079.37	17,038.06
Vehicle Maintenance	2,363.12	5,164.11	53,248.92	80,477.44
Doctors Fees	0.00	122.50	2,359.00	1,109.11
Misc. Expenses	314.02	24.57	1,770.16	2,065.40
Training & Education	5,443.34	1,753.55	53,891.29	25,110.99
Uniforms	3,550.28	228.20	55,899.26	85,522.42
Supplies-Cleaning & Maint.	815.91	1,051.73	8,948.09	6,753.14
Utilities	7,704.53	4,824.17	69,411.74	41,403.30
Overhead Transfer	0.00	0.00	750,000.00	750,000.00
Total Expenditures	<u>651,268.37</u>	<u>803,536.48</u>	<u>8,345,432.03</u>	<u>7,911,899.79</u>
Excess Revenue over (under) Expenditur	<u>\$ (512,503.99)</u>	<u>\$ (736,381.05)</u>	<u>\$ (301,726.09)</u>	<u>\$ (2,008,403.04)</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 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	0.00	15,299.39	7,258,685.89	3,320,631.66
Investment Interest	26,044.02	0.00	22,449.83	2,402.61
SB Health Reimburse Interest	0.05	0.02	0.39	0.39
SB-Flexible Spending Interest	82.34	12.90	732.51	66.36
SB-General Interest	71,619.29	37,983.12	652,484.64	157,488.20
Misc Income	510.68	0.00	635.68	1,150.00
Fire Reports	0.00	0.00	300.00	325.00
Property Inquiry	0.00	0.00	50.00	0.00
Permit Revenue	0.00	0.00	0.00	115,319.00
Building Permits	40,258.00	13,360.00	105,117.00	102,462.50
Re-Occupancy Fees	250.00	500.00	3,250.00	4,701.00
Total Revenues	138,764.38	67,155.43	8,043,705.94	5,903,496.75
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	138,764.38	67,155.43	8,043,705.94	5,903,496.75
Expenditures				
Salaries-Firefighters	326,445.38	473,358.19	3,358,848.92	3,072,725.52
Salaries-Fire Chief	8,066.24	11,447.52	80,610.56	76,265.84
Salaries-Deputy Chiefs	42,761.07	60,942.39	426,238.94	401,104.16
Salaries-Admin Assistants	6,195.82	8,258.88	59,676.25	84,703.00
Salaries-Office Manager	4,605.44	6,256.80	45,994.71	43,363.76
Salaries-Fire Marshall	15,863.60	20,683.79	152,705.80	138,297.35
Director's Fee	0.00	0.00	2,310.00	0.00
Salaries-Inspectors	500.00	1,062.50	2,200.00	3,237.50
Payroll Overtime-FF	24,796.98	56,741.50	250,298.49	276,331.88
Payroll Overtime-Admin	0.00	0.00	0.00	230.34
Payroll Overtime-Deputy Chiefs	569.11	474.11	21,089.37	20,053.04
Banner Fire Equipment	0.00	0.00	0.00	360.00
Rosenbauer	0.00	0.00	0.00	858,041.00
Don Brown Chevrolet	0.00	0.00	39,630.00	0.00
Honeywell	33,092.50	0.00	33,092.50	0.00
Commerce Bank-VISA	0.00	0.00	354.55	0.00
H&R Machine Welding	0.00	8,600.00	0.00	8,600.00
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	32,270.69	47,794.74	332,505.23	310,808.46
VISA	294.69	0.00	1,020.74	0.00
Marco	36.40	26.27	666.44	400.23
Office Source	52.81	101.96	2,856.19	1,629.76
St. Louis County Treasurer	0.00	0.00	3.47	0.00
Commerce Bank-VISA	0.00	7.88	1,870.89	1,808.68
MO Lawyers Media	0.00	350.84	0.00	493.11
Safeguard	0.00	112.19	352.14	429.30
MO Vocational Enterprises	0.00	0.00	0.00	516.10
ADP Screening Services	143.09	0.00	1,429.13	700.40
Vinyl Images	0.00	0.00	0.00	401.23
Rejis Commission	0.00	0.00	167.12	427.53
Copy Source	0.00	0.00	0.00	393.70

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Summer One	168.62	45.80	1,962.72	1,107.45
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Jody Franey	0.00	70.00	0.00	210.00
VISA	0.00	0.00	0.00	33.25
Grainger	0.00	0.00	4.10	0.00
Joe Bruckner	0.00	70.00	0.00	490.00
Jennifer Grimes	0.00	0.00	0.00	70.00
Capital One	0.00	0.00	0.00	3.69
Sumner One	0.00	0.00	0.00	362.32
Bridgetower Media	275.88	0.00	275.88	0.00
Image Trend	0.00	0.00	25,943.38	3,408.65
First Watch	575.50	575.50	5,179.50	5,179.50
Miken Technologies	14,423.78	0.00	35,904.94	7,611.18
Sikich	0.00	0.00	1,282.50	1,435.00
Commerce Bank-VISA	0.00	0.00	11.59	240.00
ESO Solutions	0.00	0.00	1,633.63	1,586.05
Target Solutions	0.00	0.00	0.00	7,974.53
Scantron	0.00	0.00	0.00	695.00
VISA	0.00	0.00	240.00	410.94
Zoom	0.00	0.00	3,554.44	2,496.00
Conference Technologies	0.00	0.00	1,370.00	1,305.00
Mobotrex	0.00	0.00	8,718.00	0.00
CE Solutions	0.00	0.00	7,616.00	0.00
Sieveking	0.00	4,519.90	20,297.21	48,536.42
Commerce Bank-VISA	0.00	0.00	493.33	0.00
Energy Petroleum	1,316.34	0.00	8,788.38	0.00
VISA	0.00	0.00	51.58	0.00
Wex Bank	1,135.93	0.00	7,947.72	0.00
Simmons Bank Fees	7.40	3.80	94.40	165.40
Sentinel Emergency Solutions	0.00	125.98	2,200.92	39,274.85
Commerce Bank-VISA	0.00	0.00	15,666.42	0.00
Lowe's	0.00	323.60	372.35	323.60
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.00
Pro Fusion Fab	0.00	0.00	0.00	2,375.00
B&B Distributors	0.00	0.00	5,305.00	0.00
VISA	0.00	0.00	2,442.04	2,320.00
Banner Fire	0.00	0.00	3,262.00	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	0.00	0.00	4,337.25
Motorolla	0.00	0.00	515,030.36	0.00
Mo Vocational Enterprises	0.00	0.00	1,182.90	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	0.00	0.00	3,853.00	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Conference Technologies	0.00	0.00	90,080.51	0.00
CTI	0.00	0.00	677.52	0.00
CompX Fort	0.00	0.00	1,730.61	0.00
Bopp Landscaping	0.00	0.00	24,885.00	0.00
AIE	0.00	0.00	1,403.35	0.00
Office Source	0.00	0.00	327.49	0.00
GSLAFCA	0.00	0.00	0.00	665.00
MACFPD	0.00	0.00	2,450.00	2,450.00
IAFC	0.00	0.00	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	28.00	160.30	1,690.50
PFFIA	0.00	0.00	25.00	25.00
NFPA	0.00	0.00	1,902.50	1,520.50
ICC	0.00	0.00	1,052.97	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	0.00	0.00	120.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	25.00
Fire Marshall's Assn of MO	0.00	0.00	90.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	1,750.00
Sam's Club	0.00	0.00	77.00	70.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	700.00
Fenton Logistics Park	0.00	0.00	2,058.85	0.00
VISA	0.00	0.00	1,014.20	0.00
Transfer from Ambulance	0.00	0.00	345.41	0.00
McNeil & Company	0.00	0.00	96,233.45	76,864.51
Lakenan	0.00	0.00	7,254.25	4,076.30
MO Employers Mutual	0.00	(21,532.70)	268,972.93	230,950.14
Standard Insurance	3,330.12	3,242.18	22,793.93	32,531.77
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	(3,537.80)	(495.35)
Delta Dental	5,960.91	5,896.77	61,910.96	63,300.37
United Healthcare	117,728.62	107,902.54	1,152,909.65	1,107,822.95
Eyemed	0.00	0.00	0.00	2,802.91
Quality Benefits	2,512.92	1,481.63	30,999.75	17,732.04
By Cobra	0.00	0.00	525.00	525.00
PAS	0.00	0.00	3,288.26	2,964.11
Insurance Reimbursements	(23,574.98)	(20,461.55)	(196,103.49)	(170,982.75)
US Treasury (PCORI)	0.00	0.00	306.62	461.89
Marsh & McLennan	0.00	0.00	4,392.99	3,811.50
Delta Vision	466.26	425.68	4,629.08	895.59
Audit Adj - Year End	0.00	0.00	0.00	(733.52)
Rognan & Associates	1,400.00	1,400.00	11,200.00	12,600.00
Spector, Wolfe, McLaughlin	0.00	551.25	0.00	9,803.15
Darla Sansoucie	0.00	0.00	826.00	1,204.00
Paylocity	930.94	872.42	7,154.47	6,534.73
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	0.00	0.00	6,650.00	6,370.00
Commerce Bank-VISA	0.00	0.00	5,658.46	0.00
CMA	0.00	4,140.50	0.00	12,740.00
One America	0.00	0.00	8,890.00	3,570.00
Hesse Matrone	0.00	0.00	0.00	1,732.50
Hammond & Shriner	1,310.75	575.75	11,576.25	575.75

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Professional Fees Reimbursemen	0.00	0.00	894.48	0.00
Audit Adj - Year End	0.00	0.00	0.00	(2,762.90)
VISA	0.00	0.00	1,575.17	0.00
Blue Chip Exterminating	75.95	98.35	928.55	996.45
Buildingstars	0.00	160.30	378.75	1,442.70
B&B Distributors	1,243.90	0.00	2,260.76	1,983.92
Zumwalt	0.00	0.00	771.75	0.00
Commerce Bank-VISA	0.00	466.99	392.92	2,698.42
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	0.00	450.10	244.30
STL Automatic Door	0.00	0.00	0.00	2,241.93
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	0.00	0.00	422.80	403.20
Pfitzinger Graphics	0.00	0.00	92.40	0.00
Merlo Plumbing	0.00	0.00	188.30	1,069.87
Sam's Club	0.00	0.00	0.00	616.69
Lowe's	0.00	0.00	182.20	0.00
Daniel's Lawn Care	0.00	946.40	0.00	4,105.50
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	0.00	0.00	637.00	637.00
AC Systems	479.50	2,219.00	1,526.00	2,219.00
Professional Irrigation System	0.00	0.00	1,417.91	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	854.70	0.00	5,705.70	0.00
Technicote	0.00	0.00	1,015.00	0.00
Corvus of St. Louis	364.00	0.00	2,184.00	0.00
St. Louis Appliance	0.00	0.00	110.25	0.00
Woodard	3,505.57	0.00	3,505.57	0.00
Audit Adj - Year End	252.08	0.00	252.08	(1,707.66)
Equipment Maintenance	0.00	0.00	0.10	0.00
Sentinel Emergency Solutions	4,084.92	0.00	5,752.85	6,109.70
Grainger	0.00	0.00	81.30	0.00
K&K Supply	0.00	0.00	193.18	299.54
Commerce Bank-VISA	0.00	0.00	347.15	0.00
Banner Fire Equipment	0.00	0.00	140.12	1,068.00
Crest Industries	0.00	0.00	6.78	84.39
Batteries Plus	0.00	0.00	0.00	190.16
Lowe's	0.00	0.00	0.00	121.10
Lion	0.00	0.00	0.00	8,394.58
Arco Lawn Equipment	0.00	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	98.19
Vinyl Images	252.08	0.00	252.08	0.00
VISA	0.00	0.00	673.21	369.52
MacQueen Emergency	0.00	0.00	230.74	44.39
Fluid Air Products	0.00	0.00	0.00	223.49
Public Safety Upfitters	0.00	0.00	84.00	0.00
Equipment Repair-Reimbursement	0.00	0.00	0.00	35.00
Audit Adj - Year End	(3,698.34)	0.00	(3,698.34)	(6.54)
Sentinel Emergency Solutions	1,101.08	3,181.88	32,950.22	47,425.63
K&K Car Repair, Inc.	0.00	0.00	0.00	28.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Banner Fire Equipment	0.00	428.00	0.00	428.00
PNC-Visa	0.00	0.00	0.00	422.02
CIT Trucks	0.00	0.00	12,004.87	(445.50)
Fabick	0.00	0.00	3,651.30	0.00
Commerce Bank-VISA	0.00	0.00	110.61	2,424.09
Public Safety Outfitters	0.00	0.00	987.70	0.00
Don's Automotive	0.00	485.49	0.00	784.35
Purcell Tire Company	264.74	0.00	3,934.77	6,970.21
Dobb's Tire	52.47	363.05	1,040.90	582.19
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	316.91
Clark Power Services	0.00	0.00	0.00	18,085.72
Jim Butler	0.00	705.69	0.00	1,372.43
MO River Auto Parts	0.00	0.00	407.37	643.99
Crest Industries	0.00	0.00	122.42	0.00
Leo M Ellebracht	0.00	0.00	0.00	765.98
Miner's Towing	0.00	0.00	517.50	1,035.01
Capital One	0.00	0.00	113.73	0.00
Sunset Ford	0.00	0.00	0.00	242.44
Dave Sinclair	0.00	0.00	0.00	431.02
Public Safety Uplifters	0.00	0.00	0.00	167.36
VISA	944.83	0.00	1,107.91	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	0.00	0.00	647.42	0.00
Vehicle Reimbursements	0.00	0.00	(4,639.75)	(1,325.10)
SSM Health	0.00	0.00	1,624.00	535.50
Commerce Bank-VISA	0.00	52.50	0.00	153.61
Athletico LTD	0.00	70.00	280.00	420.00
Florissant Psychological Servi	0.00	0.00	455.00	0.00
VISA	314.02	0.00	847.62	0.00
Commerce Bank-VISA	0.00	(17.97)	855.05	1,385.87
Wal-Mart	0.00	0.00	0.00	46.22
Petty Cash	0.00	42.54	36.69	42.54
John Medlock	0.00	0.00	0.00	12.60
VISA	0.00	0.00	0.00	258.32
Caleb Herrell	0.00	0.00	0.00	21.00
Southwest Area Chamber	0.00	0.00	30.80	0.00
Misc. Expense Reimbursements	0.00	0.00	0.00	742.67
Audit Adj - Year End	0.00	0.00	0.00	(443.82)
VISA	5,443.34	0.00	18,464.80	0.00
GSLAFCA-Training Coordinat	0.00	0.00	640.00	0.00
Tri-County Training Consortium	0.00	0.00	4,741.04	4,961.25
Commerce Bank-VISA	0.00	1,377.27	5,116.55	16,897.51
Dave Wynne	0.00	0.00	47.80	495.94
Gina Anderson	0.00	0.00	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	311.09	119.53	311.09
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
VISA	0.00	0.00	0.00	834.71
ICC	0.00	0.00	900.00	0.00
Steve Clark	0.00	0.00	48.30	0.00
Michael Long	0.00	0.00	0.00	95.74

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	(1,196.10)
Wentzville FPD	0.00	0.00	0.00	275.00
Bryan Kempf	0.00	65.19	0.00	247.52
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	0.00	0.00	202.45	0.00
Uline	0.00	0.00	301.84	0.00
Eureka FPD	0.00	0.00	645.11	0.00
Audit Adj - Year End	0.00	0.00	0.00	(5,297.25)
Uniforms	0.00	0.00	(0.10)	0.00
Leon Uniform Company	67.20	0.00	1,814.14	284.79
Sentinel Emergency Solutions	36.82	228.20	14,305.32	48,863.62
Weber Fire & Safety	0.00	0.00	66.50	48.83
Commerce Bank-VISA	0.00	0.00	42.25	38.15
Vinyl Images	0.00	0.00	170.85	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	36,318.53
Uniform Reimbursements	0.00	0.00	17,711.82	0.00
Audit Adj - Year End	3,446.26	0.00	3,446.26	0.00
Employee Uniform Reimbursement	0.00	0.00	0.00	(31.50)
Grainger	0.00	0.00	320.21	276.31
Lowes	64.40	124.78	1,054.95	839.09
Sam's Club	445.50	926.95	4,593.27	4,355.96
Commerce Bank-VISA	0.00	0.00	292.94	255.97
Batteries Plus Bulbs	0.00	0.00	351.83	193.79
Cratex Packaging	0.00	0.00	0.00	292.21
Wal-Mart	0.00	0.00	0.00	27.24
The Flag Loft	241.50	0.00	618.94	0.00
K&K Supply	0.00	0.00	0.00	900.06
VISA	64.51	0.00	610.57	0.00
New System	0.00	0.00	0.00	458.32
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	0.00	0.00	42.69	0.00
All-Type	0.00	0.00	284.23	0.00
Audit Adj - Year End	0.00	0.00	0.00	(845.81)
Missouri-American Water	70.01	142.60	10,399.97	5,124.93
Laclede Gas Company	0.00	0.00	0.00	6,778.41
AmerenUE	6,745.35	3,543.03	41,180.95	24,043.29
MSD	0.00	562.36	2,636.36	2,277.64
Aspen Waste Systems	514.47	386.93	4,309.59	3,245.43
Spire	374.70	189.25	10,884.87	534.12
Audit Adj - Year End	0.00	0.00	0.00	(600.52)
Overhead Transfer	0.00	0.00	750,000.00	750,000.00
Total Expenditures	651,268.37	803,536.48	8,345,432.03	7,911,899.79
Excess Revenues over (under) Expenditu	\$ (512,503.99)	\$ (736,381.05)	\$ (301,726.09)	\$ (2,008,403.04)

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 7,258,685.89	90.24
Interest Income	97,745.70	70.44	675,667.37	8.40
Miscellaneous Revenue	510.68	0.37	985.68	0.01
Permit Revenue	40,508.00	29.19	108,367.00	1.35
Total Revenues	138,764.38	100.00	8,043,705.94	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	138,764.38	100.00	8,043,705.94	100.00
Expenditures				
Salaries-Firefighters	326,445.38	235.25	3,358,848.92	41.76
Salaries-Fire Chief	8,066.24	5.81	80,610.56	1.00
Salaries-Deputy Chiefs	42,761.07	30.82	426,238.94	5.30
Salaries-Admin Assistants	6,195.82	4.46	59,676.25	0.74
Salaries-Office Manager	4,605.44	3.32	45,994.71	0.57
Salaries-Fire Marshall	15,863.60	11.43	152,705.80	1.90
Director's Fee	0.00	0.00	2,310.00	0.03
Salaries-Inspectors	500.00	0.36	2,200.00	0.03
Total - Salaries	404,437.55	291.46	4,128,585.18	51.33
Salaries OT	25,366.09	18.28	271,387.86	3.37
Total - OT Salaries	25,366.09	18.28	271,387.86	3.37
Total - Election Expenses	0.00	0.00	0.00	0.00
Don Brown Chevrolet	0.00	0.00	39,630.00	0.49
Honeywell	33,092.50	23.85	33,092.50	0.41
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	0.11
Total - Depreciated Assets	33,092.50	23.85	92,872.05	1.15
FICA/ Medicare	32,270.69	23.26	332,505.23	4.13
Total - Payroll Taxes	32,270.69	23.26	332,505.23	4.13
VISA	294.69	0.21	1,020.74	0.01
Marco	36.40	0.03	666.44	0.01
Office Source	52.81	0.04	2,856.19	0.04
St. Louis County Treasurer	0.00	0.00	3.47	0.00
Commerce Bank-VISA	0.00	0.00	1,870.89	0.02
Safeguard	0.00	0.00	352.14	0.00
ADP Screening Services	143.09	0.10	1,429.13	0.02
Rejis Commission	0.00	0.00	167.12	0.00
Summer One	168.62	0.12	1,962.72	0.02
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Bridgetower Media	275.88	0.20	275.88	0.00
Total - Office Supplies	971.49	0.70	10,956.18	0.14
Image Trend	0.00	0.00	25,943.38	0.32
First Watch	575.50	0.41	5,179.50	0.06
Miken Technologies	14,423.78	10.39	35,904.94	0.45

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

	Current Month		Year to Date	
Sikich	0.00	0.00	1,282.50	0.02
Commerce Bank-VISA	0.00	0.00	11.59	0.00
ESO Solutions	0.00	0.00	1,633.63	0.02
VISA	0.00	0.00	240.00	0.00
Zoom	0.00	0.00	3,554.44	0.04
Conference Technologies	0.00	0.00	1,370.00	0.02
Mobotrex	0.00	0.00	8,718.00	0.11
CE Solutions	0.00	0.00	7,616.00	0.09
Total - IT Expenses	14,999.28	10.81	91,453.98	1.14
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Sieveking	0.00	0.00	20,297.21	0.25
Commerce Bank-VISA	0.00	0.00	493.33	0.01
Energy Petroleum	1,316.34	0.95	8,788.38	0.11
VISA	0.00	0.00	51.58	0.00
Wex Bank	1,135.93	0.82	7,947.72	0.10
Total - Gas & Oil/ Fuel	2,452.27	1.77	37,578.22	0.47
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Bank Charges	7.40	0.01	94.40	0.00
Total - Bank Charges	7.40	0.01	94.40	0.00
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Sentinel Emergency Solutions	0.00	0.00	2,200.92	0.03
Commerce Bank-VISA	0.00	0.00	15,666.42	0.19
Lowe's	0.00	0.00	372.35	0.00
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	0.00	0.00	2,442.04	0.03
Banner Fire	0.00	0.00	3,262.00	0.04
Motorola	0.00	0.00	515,030.36	6.40
Mo Vocational Enterprises	0.00	0.00	1,182.90	0.01
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	0.20
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	0.34
Backdraft Woodworking	0.00	0.00	3,850.00	0.05
Pirossigns	0.00	0.00	27,628.50	0.34
Professional Furniture Install	0.00	0.00	3,384.00	0.04
Advanced Exercise	0.00	0.00	44,564.57	0.55
Tops Unlimited	0.00	0.00	3,853.00	0.05
Conference Technologies	0.00	0.00	90,080.51	1.12
CTI	0.00	0.00	677.52	0.01
CompX Fort	0.00	0.00	1,730.61	0.02
Bopp Landscaping	0.00	0.00	24,885.00	0.31
AIE	0.00	0.00	1,403.35	0.02
Office Source	0.00	0.00	327.49	0.00
Total - Equipment Purchases	0.00	0.00	819,461.48	10.19
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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	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	1,902.50	0.02

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

	Current Month		Year to Date	
ICC	0.00	0.00	1,052.97	0.01
STL County Special Ops	0.00	0.00	700.00	0.01
MABOI	0.00	0.00	105.00	0.00
Fire Marshall's Assn of MO	0.00	0.00	90.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	0.01
Sam's Club	0.00	0.00	77.00	0.00
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	0.00	0.00	1,014.20	0.01
Transfer from Ambulance	0.00	0.00	345.41	0.00
Total - Dues & Subscriptions	0.00	0.00	13,888.01	0.17
McNeil & Company	0.00	0.00	96,233.45	1.20
Lakenan	0.00	0.00	7,254.25	0.09
MO Employers Mutual	0.00	0.00	268,972.93	3.34
Standard Insurance	3,330.12	2.40	22,793.93	0.28
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.07
Insurance Reimbursements	0.00	0.00	(3,537.80)	(0.04)
Total - Insurance/ General	3,330.12	2.40	397,590.46	4.94
Delta Dental	5,960.91	4.30	61,910.96	0.77
United Healthcare	117,728.62	84.84	1,152,909.65	14.33
Quality Benefits	2,512.92	1.81	30,999.75	0.39
By Cobra	0.00	0.00	525.00	0.01
PAS	0.00	0.00	3,288.26	0.04
Insurance Reimbursements	(23,574.98)	(16.99)	(196,103.49)	(2.44)
US Treasury (PCORI)	0.00	0.00	306.62	0.00
Marsh & McLennan	0.00	0.00	4,392.99	0.05
Delta Vision	466.26	0.34	4,629.08	0.06
Total - Insurance/ Employee	103,093.73	74.29	1,062,858.82	13.21
Rognan & Associates	1,400.00	1.01	11,200.00	0.14
Darla Sansoucie	0.00	0.00	826.00	0.01
Paylocity	930.94	0.67	7,154.47	0.09
Lockton	0.00	0.00	7,000.00	0.09
Fick, Eggemeyer & Williamson	0.00	0.00	6,650.00	0.08
Commerce Bank-VISA	0.00	0.00	5,658.46	0.07
One America	0.00	0.00	8,890.00	0.11
Hammond & Shriner	1,310.75	0.94	11,576.25	0.14
Professional Fees Reimbursemen	0.00	0.00	894.48	0.01
Total - Professional Fees	3,641.69	2.62	59,849.66	0.74
VISA	0.00	0.00	1,575.17	0.02
Blue Chip Exterminating	75.95	0.05	928.55	0.01
Buildingstars	0.00	0.00	378.75	0.00
B&B Distributors	1,243.90	0.90	2,260.76	0.03
Zumwalt	0.00	0.00	771.75	0.01
Commerce Bank-VISA	0.00	0.00	392.92	0.00
BRDA Electric	0.00	0.00	1,162.00	0.01
Lawn Systems	0.00	0.00	91.00	0.00
Scott Lee Heating	0.00	0.00	450.10	0.01
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
Merlo Plumbing	0.00	0.00	188.30	0.00
Lowe's	0.00	0.00	182.20	0.00
Slyman Bros	0.00	0.00	665.00	0.01

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

	Current Month		Year to Date	
Tech Electronics	0.00	0.00	271.25	0.00
Sentinel	0.00	0.00	132.06	0.00
Bi-State Fire	0.00	0.00	637.00	0.01
AC Systems	479.50	0.35	1,526.00	0.02
Professional Irrigation System	0.00	0.00	1,417.91	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	854.70	0.62	5,705.70	0.07
Technicote	0.00	0.00	1,015.00	0.01
Corvus of St. Louis	364.00	0.26	2,184.00	0.03
St. Louis Appliance	0.00	0.00	110.25	0.00
Woodard	3,505.57	2.53	3,505.57	0.04
Audit Adj - Year End	252.08	0.18	252.08	0.00
Total - Building Maintenance	<u>6,775.70</u>	<u>4.88</u>	<u>26,742.67</u>	<u>0.33</u>
Equipment Maintenance	0.00	0.00	0.10	0.00
Sentinel Emergency Solutions	4,084.92	2.94	5,752.85	0.07
Grainger	0.00	0.00	81.30	0.00
K&K Supply	0.00	0.00	193.18	0.00
Commerce Bank-VISA	0.00	0.00	347.15	0.00
Banner Fire Equipment	0.00	0.00	140.12	0.00
Crest Industries	0.00	0.00	6.78	0.00
Arco Lawn Equipment	0.00	0.00	16.20	0.00
Vinyl Images	252.08	0.18	252.08	0.00
VISA	0.00	0.00	673.21	0.01
MacQueen Emergency	0.00	0.00	230.74	0.00
Public Safety Upfitters	0.00	0.00	84.00	0.00
Audit Adj - Year End	(3,698.34)	(2.67)	(3,698.34)	(0.05)
Total - Equipment Maintenance	<u>638.66</u>	<u>0.46</u>	<u>4,079.37</u>	<u>0.05</u>
Sentinel Emergency Solutions	1,101.08	0.79	32,950.22	0.41
CIT Trucks	0.00	0.00	12,004.87	0.15
Fabick	0.00	0.00	3,651.30	0.05
Commerce Bank-VISA	0.00	0.00	110.61	0.00
Public Safety Outfitters	0.00	0.00	987.70	0.01
Purcell Tire Company	264.74	0.19	3,934.77	0.05
Dobb's Tire	52.47	0.04	1,040.90	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	122.42	0.00
Miner's Towing	0.00	0.00	517.50	0.01
Capital One	0.00	0.00	113.73	0.00
VISA	944.83	0.68	1,107.91	0.01
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	0.00	0.00	647.42	0.01
Vehicle Reimbursements	0.00	0.00	(4,639.75)	(0.06)
Total - Vehicle Maintenance	<u>2,363.12</u>	<u>1.70</u>	<u>53,248.92</u>	<u>0.66</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Worker's Comp Claims	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Rental Management Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Mortgage Payments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
SSM Health	0.00	0.00	1,624.00	0.02

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

	Current Month		Year to Date	
Athletico LTD	0.00	0.00	280.00	0.00
Florissant Psychological Servi	0.00	0.00	455.00	0.01
Total - Doctors Fees	0.00	0.00	2,359.00	0.03
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Total - Rental Repair	0.00	0.00	0.00	0.00
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VISA	314.02	0.23	847.62	0.01
Commerce Bank-VISA	0.00	0.00	855.05	0.01
Petty Cash	0.00	0.00	36.69	0.00
Southwest Area Chamber	0.00	0.00	30.80	0.00
Total - Misc Expenses	314.02	0.23	1,770.16	0.02
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VISA	5,443.34	3.92	18,464.80	0.23
GSLAFCA-Training Coordinates	0.00	0.00	640.00	0.01
Tri-County Training Consortium	0.00	0.00	4,741.04	0.06
Commerce Bank-VISA	0.00	0.00	5,116.55	0.06
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
Lowe's	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
Steve Clark	0.00	0.00	48.30	0.00
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	0.17
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	0.00	0.00	202.45	0.00
Uline	0.00	0.00	301.84	0.00
Eureka FPD	0.00	0.00	645.11	0.01
Total - Training & Education	5,443.34	3.92	53,891.29	0.67
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Uniforms	0.00	0.00	(0.10)	0.00
Leon Uniform Company	67.20	0.05	1,814.14	0.02
Sentinel Emergency Solutions	36.82	0.03	14,305.32	0.18
Weber Fire & Safety	0.00	0.00	66.50	0.00
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Vinyl Images	0.00	0.00	170.85	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	0.23
Uniform Reimbursements	0.00	0.00	17,711.82	0.22
Audit Adj - Year End	3,446.26	2.48	3,446.26	0.04
Total - Uniforms	3,550.28	2.56	55,899.26	0.69
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Grainger	0.00	0.00	320.21	0.00
Lowe's	64.40	0.05	1,054.95	0.01
Sam's Club	445.50	0.32	4,593.27	0.06
Commerce Bank-VISA	0.00	0.00	292.94	0.00
Batteries Plus Bulbs	0.00	0.00	351.83	0.00
The Flag Loft	241.50	0.17	618.94	0.01
VISA	64.51	0.05	610.57	0.01
Capital One	0.00	0.00	680.63	0.01
CIT Truck	0.00	0.00	24.55	0.00

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

	Current Month		Year to Date	
Crest Industries	0.00	0.00	73.28	0.00
NAPA Auto Parts	0.00	0.00	42.69	0.00
All-Type	0.00	0.00	284.23	0.00
Total - Supplies/ Cleaning & Maintenanc	<u>815.91</u>	<u>0.59</u>	<u>8,948.09</u>	<u>0.11</u>
Missouri-American Water	70.01	0.05	10,399.97	0.13
AmerenUE	6,745.35	4.86	41,180.95	0.51
MSD	0.00	0.00	2,636.36	0.03
Aspen Waste Systems	514.47	0.37	4,309.59	0.05
Spire	374.70	0.27	10,884.87	0.14
Total - Utilities	<u>7,704.53</u>	<u>5.55</u>	<u>69,411.74</u>	<u>0.86</u>
Overhead Transfer	0.00	0.00	750,000.00	9.32
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>750,000.00</u>	<u>9.32</u>
Total Expenditures	<u>651,268.37</u>	469.33	<u>8,345,432.03</u>	103.75
Excess Revenue over (under) Expenditur	<u>\$ (512,503.99)</u>	(369.33)	<u>\$ (301,726.09)</u>	(3.75)

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 0.00	15,299.39	\$ 7,258,685.89	5,519,581.69
Interest Income	97,745.70	37,996.04	675,667.37	159,957.56
Miscellaneous Revenue	510.68	0.00	985.68	1,475.00
Permit Revenue	40,508.00	13,860.00	108,367.00	222,482.50
Total Revenues	138,764.38	67,155.43	8,043,705.94	5,903,496.75
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	138,764.38	67,155.43	8,043,705.94	5,903,496.75
Expenditures				
Salaries-Firefighters	326,445.38	473,358.19	3,358,848.92	3,072,725.52
Salaries-Fire Chief	8,066.24	11,447.52	80,610.56	76,265.84
Salaries-Deputy Chiefs	42,761.07	60,942.39	426,238.94	401,104.16
Salaries-Admin Assistants	6,195.82	8,258.88	59,676.25	84,703.00
Salaries-Office Manager	4,605.44	6,256.80	45,994.71	43,363.76
Salaries-Fire Marshall	15,863.60	20,683.79	152,705.80	138,297.35
Director's Fee	0.00	0.00	2,310.00	0.00
Salaries-Inspectors	500.00	1,062.50	2,200.00	3,237.50
Total - Salaries	404,437.55	582,010.07	4,128,585.18	3,819,697.13
Salaries OT	25,366.09	57,215.61	271,387.86	296,615.26
Total - OT Salaries	25,366.09	57,215.61	271,387.86	296,615.26
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	0.00	0.00	858,041.00
Don Brown Chevrolet	0.00	0.00	39,630.00	0.00
Honeywell	33,092.50	0.00	33,092.50	0.00
Commerce Bank-VISA	0.00	0.00	354.55	0.00
H&R Machine Welding	0.00	8,600.00	0.00	8,600.00
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	33,092.50	8,600.00	92,872.05	867,001.00
FICA/ Medicare	32,270.69	47,794.74	332,505.23	310,808.46
Total - Payroll Taxes	32,270.69	47,794.74	332,505.23	310,808.46
VISA	294.69	0.00	1,020.74	0.00
Marco	36.40	26.27	666.44	400.23
Office Source	52.81	101.96	2,856.19	1,629.76
St. Louis County Treasurer	0.00	0.00	3.47	0.00
Commerce Bank-VISA	0.00	7.88	1,870.89	1,808.68
MO Lawyers Media	0.00	350.84	0.00	493.11
Safeguard	0.00	112.19	352.14	429.30
MO Vocational Enterprises	0.00	0.00	0.00	516.10
ADP Screening Services	143.09	0.00	1,429.13	700.40
Vinyl Images	0.00	0.00	0.00	401.23
Rejis Commission	0.00	0.00	167.12	427.53
Copy Source	0.00	0.00	0.00	393.30
Summer One	168.62	45.80	1,962.72	1,107.45

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Jody Franey	0.00	70.00	0.00	210.00
VISA	0.00	0.00	0.00	33.25
Grainger	0.00	0.00	4.10	0.00
Joe Bruckner	0.00	70.00	0.00	490.00
Jennifer Grimes	0.00	0.00	0.00	70.00
Capital One	0.00	0.00	0.00	3.69
Sumner One	0.00	0.00	0.00	362.32
Bridgetower Media	275.88	0.00	275.88	0.00
Total - Office Supplies	971.49	784.94	10,956.18	9,476.35
Image Trend	0.00	0.00	25,943.38	3,408.65
First Watch	575.50	575.50	5,179.50	5,179.50
Miken Technologies	14,423.78	0.00	35,904.94	7,611.18
Sikich	0.00	0.00	1,282.50	1,435.00
Commerce Bank-VISA	0.00	0.00	11.59	240.00
ESO Solutions	0.00	0.00	1,633.63	1,586.05
Target Solutions	0.00	0.00	0.00	7,974.53
Scantron	0.00	0.00	0.00	695.00
VISA	0.00	0.00	240.00	410.94
Zoom	0.00	0.00	3,554.44	2,496.00
Conference Technologies	0.00	0.00	1,370.00	1,305.00
Mobotrex	0.00	0.00	8,718.00	0.00
CE Solutions	0.00	0.00	7,616.00	0.00
Total - IT Expenses	14,999.28	575.50	91,453.98	32,341.85
Sieveking	0.00	4,519.90	20,297.21	48,536.42
Commerce Bank-VISA	0.00	0.00	493.33	0.00
Energy Petroleum	1,316.34	0.00	8,788.38	0.00
VISA	0.00	0.00	51.58	0.00
Wex Bank	1,135.93	0.00	7,947.72	0.00
Total - Gas & Oil/ Fuel	2,452.27	4,519.90	37,578.22	48,536.42
Bank Charges	7.40	3.80	94.40	165.40
Total - Bank Charges	7.40	3.80	94.40	165.40
Sentinel Emergency Solutions	0.00	125.98	2,200.92	39,274.85
Commerce Bank-VISA	0.00	0.00	15,666.42	0.00
Lowe's	0.00	323.60	372.35	323.60
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.00
Pro Fusion Fab	0.00	0.00	0.00	2,375.00
B&B Distributors	0.00	0.00	5,305.00	0.00
VISA	0.00	0.00	2,442.04	2,320.00
Banner Fire	0.00	0.00	3,262.00	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	0.00	0.00	4,337.25
Motorola	0.00	0.00	515,030.36	0.00
Mo Vocational Enterprises	0.00	0.00	1,182.90	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

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
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	0.00	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	0.00	0.00	1,730.61	0.00
Bopp Landscaping	0.00	0.00	24,885.00	0.00
AIE	0.00	0.00	1,403.35	0.00
Office Source	0.00	0.00	327.49	0.00
Total - Equipment Purchases	0.00	449.58	819,461.48	53,032.74
GSLAFCA	0.00	0.00	0.00	665.00
MACFPD	0.00	0.00	2,450.00	2,450.00
IAFC	0.00	0.00	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	28.00	160.30	1,690.50
PFFIA	0.00	0.00	25.00	25.00
NFPA	0.00	0.00	1,902.50	1,520.50
ICC	0.00	0.00	1,052.97	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	0.00	0.00	120.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	25.00
Fire Marshall's Assn of MO	0.00	0.00	90.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	1,750.00
Sam's Club	0.00	0.00	77.00	70.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	700.00
Fenton Logistics Park	0.00	0.00	2,058.85	0.00
VISA	0.00	0.00	1,014.20	0.00
Transfer from Ambulance	0.00	0.00	345.41	0.00
Total - Dues & Subscriptions	0.00	28.00	13,888.01	11,977.00
McNeil & Company	0.00	0.00	96,233.45	76,864.51
Lakenan	0.00	0.00	7,254.25	4,076.30
MO Employers Mutual	0.00	(21,532.70)	268,972.93	230,950.14
Standard Insurance	3,330.12	3,242.18	22,793.93	32,531.77
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	(3,537.80)	(495.35)
Total - Insurance/ General	3,330.12	(18,290.52)	397,590.46	343,979.87
Delta Dental	5,960.91	5,896.77	61,910.96	63,300.37
United Healthcare	117,728.62	107,902.54	1,152,909.65	1,107,822.95
Eyemed	0.00	0.00	0.00	2,802.91
Quality Benefits	2,512.92	1,481.63	30,999.75	17,732.04
By Cobra	0.00	0.00	525.00	525.00
PAS	0.00	0.00	3,288.26	2,964.11
Insurance Reimbursements	(23,574.98)	(20,461.55)	(196,103.49)	(170,982.75)
US Treasury (PCORI)	0.00	0.00	306.62	461.89
Marsh & McLennan	0.00	0.00	4,392.99	3,811.50
Delta Vision	466.26	425.68	4,629.08	895.50

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Audit Adj - Year End	0.00	0.00	0.00	(733.52)
Total - Insurance/ Employee	103,093.73	95,245.07	1,062,858.82	1,028,600.09
Rognan & Associates	1,400.00	1,400.00	11,200.00	12,600.00
Spector, Wolfe, McLaughlin	0.00	551.25	0.00	9,803.15
Darla Sansoucie	0.00	0.00	826.00	1,204.00
Paylocity	930.94	872.42	7,154.47	6,534.73
Lockton	0.00	0.00	7,000.00	3,500.00
Aon Consulting	0.00	0.00	0.00	4,288.35
Pick, Eggemeyer & Williamson	0.00	0.00	6,650.00	6,370.00
Commerce Bank-VISA	0.00	0.00	5,658.46	0.00
CMA	0.00	4,140.50	0.00	12,740.00
One America	0.00	0.00	8,890.00	3,570.00
Hesse Matrone	0.00	0.00	0.00	1,732.50
Hammond & Shriner	1,310.75	575.75	11,576.25	575.75
Professional Fees Reimbursemen	0.00	0.00	894.48	0.00
Audit Adj - Year End	0.00	0.00	0.00	(2,762.90)
Total - Professional Fees	3,641.69	7,539.92	59,849.66	60,155.58
VISA	0.00	0.00	1,575.17	0.00
Blue Chip Exterminating	75.95	98.35	928.55	996.45
Buildingstars	0.00	160.30	378.75	1,442.70
B&B Distributors	1,243.90	0.00	2,260.76	1,983.92
Zumwalt	0.00	0.00	771.75	0.00
Commerce Bank-VISA	0.00	466.99	392.92	2,698.42
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	0.00	450.10	244.30
STL Automatic Door	0.00	0.00	0.00	2,241.93
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	188.30	1,069.87
Sam's Club	0.00	0.00	0.00	616.69
Lowe's	0.00	0.00	182.20	0.00
Daniel's Lawn Care	0.00	946.40	0.00	4,105.50
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	0.00	0.00	637.00	637.00
AC Systems	479.50	2,219.00	1,526.00	2,219.00
Professional Irrigation System	0.00	0.00	1,417.91	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	854.70	0.00	5,705.70	0.00
Technicote	0.00	0.00	1,015.00	0.00
Corvus of St. Louis	364.00	0.00	2,184.00	0.00
St. Louis Appliance	0.00	0.00	110.25	0.00
Woodard	3,505.57	0.00	3,505.57	0.00
Audit Adj - Year End	252.08	0.00	252.08	(1,707.66)
Total - Building Maintenance	6,775.70	3,891.04	26,742.67	20,032.78
Equipment Maintenance	0.00	0.00	0.10	0.00
Sentinel Emergency Solutions	4,084.92	0.00	5,752.85	6,109.70
Grainger	0.00	0.00	81.30	0.00

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
K&K Supply	0.00	0.00	193.18	299.54
Commerce Bank-VISA	0.00	0.00	347.15	0.00
Banner Fire Equipment	0.00	0.00	140.12	1,068.00
Crest Industries	0.00	0.00	6.78	84.39
Batteries Plus	0.00	0.00	0.00	190.16
Lowe's	0.00	0.00	0.00	121.10
Lion	0.00	0.00	0.00	8,394.58
Arco Lawn Equipment	0.00	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	98.19
Vinyl Images	252.08	0.00	252.08	0.00
VISA	0.00	0.00	673.21	369.52
MacQueen Emergency	0.00	0.00	230.74	44.39
Fluid Air Products	0.00	0.00	0.00	223.49
Public Safety Upfitters	0.00	0.00	84.00	0.00
Equipment Repair-Reimbursement	0.00	0.00	0.00	35.00
Audit Adj - Year End	(3,698.34)	0.00	(3,698.34)	(6.54)
Total - Equipment Maintenance	638.66	0.00	4,079.37	17,038.06
Sentinel Emergency Solutions	1,101.08	3,181.88	32,950.22	47,425.63
K&K Car Repair, Inc.	0.00	0.00	0.00	28.68
Banner Fire Equipment	0.00	428.00	0.00	428.00
PNC-Visa	0.00	0.00	0.00	422.02
CIT Trucks	0.00	0.00	12,004.87	(445.50)
Fabick	0.00	0.00	3,651.30	0.00
Commerce Bank-VISA	0.00	0.00	110.61	2,424.09
Public Safety Outfitters	0.00	0.00	987.70	0.00
Don's Automotive	0.00	485.49	0.00	784.35
Purcell Tire Company	264.74	0.00	3,934.77	6,970.21
Dobb's Tire	52.47	363.05	1,040.90	582.19
E&E Hydraulics	0.00	0.00	0.00	122.01
American Test Center	0.00	0.00	48.00	0.00
Pfzinger Graphics	0.00	0.00	220.00	0.00
Lowe's	0.00	0.00	0.00	316.91
Clark Power Services	0.00	0.00	0.00	18,085.72
Jim Butler	0.00	705.69	0.00	1,372.43
MO River Auto Parts	0.00	0.00	407.37	643.99
Crest Industries	0.00	0.00	122.42	0.00
Leo M Ellebracht	0.00	0.00	0.00	765.98
Miner's Towing	0.00	0.00	517.50	1,035.01
Capital One	0.00	0.00	113.73	0.00
Sunset Ford	0.00	0.00	0.00	242.44
Dave Sinclair	0.00	0.00	0.00	431.02
Public Safety Uplifters	0.00	0.00	0.00	167.36
VISA	944.83	0.00	1,107.91	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
NAPA Auto Parts	0.00	0.00	647.42	0.00
Vehicle Reimbursements	0.00	0.00	(4,639.75)	(1,325.10)
Total - Vehicle Maintenance	2,363.12	5,164.11	53,248.92	80,477.44
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

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
SSM Health	0.00	0.00	1,624.00	535.50
Commerce Bank-VISA	0.00	52.50	0.00	153.61
Athletico LTD	0.00	70.00	280.00	420.00
Florissant Psychological Servi	0.00	0.00	455.00	0.00
Total - Doctors Fees	0.00	122.50	2,359.00	1,109.11
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	314.02	0.00	847.62	0.00
Commerce Bank-VISA	0.00	(17.97)	855.05	1,385.87
Wal-Mart	0.00	0.00	0.00	46.22
Petty Cash	0.00	42.54	36.69	42.54
John Medlock	0.00	0.00	0.00	12.60
VISA	0.00	0.00	0.00	258.32
Caleb Herrell	0.00	0.00	0.00	21.00
Southwest Area Chamber	0.00	0.00	30.80	0.00
Misc. Expense Reimbursements	0.00	0.00	0.00	742.67
Audit Adj - Year End	0.00	0.00	0.00	(443.82)
Total - Misc Expenses	314.02	24.57	1,770.16	2,065.40
VISA	5,443.34	0.00	18,464.80	0.00
GSLAFCA-Training Coordinates	0.00	0.00	640.00	0.00
Tri-County Training Consortium	0.00	0.00	4,741.04	4,961.25
Commerce Bank-VISA	0.00	1,377.27	5,116.55	16,897.51
Dave Wynne	0.00	0.00	47.80	495.94
Gina Anderson	0.00	0.00	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
Lowe's	0.00	311.09	119.53	311.09
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
VISA	0.00	0.00	0.00	834.71
ICC	0.00	0.00	900.00	0.00
Steve Clark	0.00	0.00	48.30	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	(1,196.10)
Wentzville FPD	0.00	0.00	0.00	275.00
Bryan Kempf	0.00	65.19	0.00	247.52
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	0.00	0.00	202.45	0.00
Uline	0.00	0.00	301.84	0.00
Eureka FPD	0.00	0.00	645.11	0.00
Audit Adj - Year End	0.00	0.00	0.00	(5,297.25)
Total - Training & Education	5,443.34	1,753.55	53,891.29	25,110.99
Uniforms	0.00	0.00	(0.10)	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Leon Uniform Company	67.20	0.00	1,814.14	284.79
Sentinel Emergency Solutions	36.82	228.20	14,305.32	48,863.62
Weber Fire & Safety	0.00	0.00	66.50	48.83
Commerce Bank-VISA	0.00	0.00	42.25	38.15
Vinyl Images	0.00	0.00	170.85	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	36,318.53
Uniform Reimbursements	0.00	0.00	17,711.82	0.00
Audit Adj - Year End	3,446.26	0.00	3,446.26	0.00
Employee Uniform Reimbursement	0.00	0.00	0.00	(31.50)
Total - Uniforms	<u>3,550.28</u>	<u>228.20</u>	<u>55,899.26</u>	<u>85,522.42</u>
Grainger	0.00	0.00	320.21	276.31
Lowes	64.40	124.78	1,054.95	839.09
Sam's Club	445.50	926.95	4,593.27	4,355.96
Commerce Bank-VISA	0.00	0.00	292.94	255.97
Batteries Plus Bulbs	0.00	0.00	351.83	193.79
Cratex Packaging	0.00	0.00	0.00	292.21
Wal-Mart	0.00	0.00	0.00	27.24
The Flag Loft	241.50	0.00	618.94	0.00
K&K Supply	0.00	0.00	0.00	900.06
VISA	64.51	0.00	610.57	0.00
New System	0.00	0.00	0.00	458.32
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	0.00	0.00	42.69	0.00
All-Type	0.00	0.00	284.23	0.00
Audit Adj - Year End	0.00	0.00	0.00	(845.81)
Total - Supplies/ Cleaning & Maintenan	<u>815.91</u>	<u>1,051.73</u>	<u>8,948.09</u>	<u>6,753.14</u>
Missouri-American Water	70.01	142.60	10,399.97	5,124.93
Laclede Gas Company	0.00	0.00	0.00	6,778.41
AmerenUE	6,745.35	3,543.03	41,180.95	24,043.29
MSD	0.00	562.36	2,636.36	2,277.64
Aspen Waste Systems	514.47	386.93	4,309.59	3,245.43
Spire	374.70	189.25	10,884.87	534.12
Audit Adj - Year End	0.00	0.00	0.00	(600.52)
Total - Utilities	<u>7,704.53</u>	<u>4,824.17</u>	<u>69,411.74</u>	<u>41,403.30</u>
Overhead Transfer	0.00	0.00	750,000.00	750,000.00
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>750,000.00</u>	<u>750,000.00</u>
Total Expenditures	<u>651,268.37</u>	<u>803,536.48</u>	<u>8,345,432.03</u>	<u>7,911,899.79</u>
Excess Revenue over (under) Expenditur	<u>\$ (512,503.99)</u>	<u>(736,381.05)</u>	<u>\$ (301,726.09)</u>	<u>(2,008,403.04)</u>

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

ASSETS

Current Assets		
Simmons Bank - 3181	\$	7,169,931.19
MVB Money Market		7,698.38
Investment Account		1,033,953.76
Taxes Receivable - Current		2,176,118.00
Ambulance Billing Receivable		142,725.83
GEMT Receivable		575,833.00
Prepaid Expenses		83,991.42
		<hr/>
Total Current Assets		11,190,251.58
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>11,190,251.58</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General	\$	100,060.66
IRS Payroll Taxes W/H		3,416.80
Wages Payable		53,468.85
		<hr/>
Total Current Liabilities		156,946.31
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		728,577.00
Deferred GEMT Revenue		575,833.00
		<hr/>
Total Deferred Inflows of Resources		1,304,410.00
		<hr/>
Total Liabilities		1,461,356.31
Fund Balance		
Fund Balance - Restricted		8,925,137.31
Excess Revenue over (under) Ex		803,757.96
		<hr/>
Total Fund Balance		9,728,895.27
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>11,190,251.58</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 2,168,749.10	56.65
Ambulance Service Charge	83,227.30	71.13	796,607.28	20.81
Interest Income	33,782.89	28.87	286,541.93	7.49
Miscellaneous Revenue	0.00	0.00	389.84	0.01
GEMT Revenue	0.00	0.00	575,832.90	15.04
Total Revenues	<u>117,010.19</u>	<u>100.00</u>	<u>3,828,121.05</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>117,010.19</u>	<u>100.00</u>	<u>3,828,121.05</u>	<u>100.00</u>
Expenditures				
Salaries	166,326.40	142.15	1,703,014.45	44.49
Salaries OT	10,871.19	9.29	116,309.09	3.04
Payroll Taxes	13,300.29	11.37	137,408.02	3.59
Office Supplies	416.36	0.36	4,740.51	0.12
Gas & Oil-Fuel	1,050.97	0.90	16,104.94	0.42
Bank Charges	89.00	0.08	755.00	0.02
Equipment Purchases	0.00	0.00	507.83	0.01
Dues & Subscriptions	0.00	0.00	4,398.91	0.11
Insurance - General	1,427.19	1.22	170,395.91	4.45
Insurance - Employee	43,869.38	37.49	449,968.53	11.75
Professional Fee	1,560.72	1.33	60,672.81	1.58
GEMT Fees	0.00	0.00	196,298.61	5.13
Building Maintenance	2,903.87	2.48	11,461.12	0.30
Equipment Maintenance	9,163.96	7.83	64,658.73	1.69
Vehicle Maintenance	654.81	0.56	11,516.56	0.30
Doctors Fees	0.00	0.00	1,011.00	0.03
Misc Expenses	134.58	0.12	1,643.62	0.04
Training & Education	1,682.17	1.44	16,225.58	0.42
Uniforms	1,521.55	1.30	23,689.01	0.62
Supplies-Cleaning & Maint.	349.68	0.30	3,834.90	0.10
Utilities	3,301.94	2.82	29,747.96	0.78
Total Expenditures	<u>258,624.06</u>	<u>221.03</u>	<u>3,024,363.09</u>	<u>79.00</u>
Excess Revenue over (under) Expenditur	<u>\$ (141,613.87)</u>	<u>(121.03)</u>	<u>\$ 803,757.96</u>	<u>21.00</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 0.00	0.00	\$ 2,168,749.10	56.65
Ambulance Service Charge	83,227.30	71.13	799,522.69	20.89
Ambulance Refunds	0.00	0.00	(2,915.41)	(0.08)
Simmons Bank Interest	33,782.89	28.87	286,005.89	7.47
Investement Interest	0.00	0.00	536.04	0.01
Voided Checks	0.00	0.00	389.84	0.01
GEMT Revenue	0.00	0.00	575,832.90	15.04
Total Revenues	117,010.19	100.00	3,828,121.05	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	117,010.19	100.00	3,828,121.05	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	0.00
Directors Fees	0.00	0.00	990.00	0.03
Salaries-Fire Chief	3,456.96	2.95	34,547.38	0.90
Salaries-Deputy Chiefs	18,326.17	15.66	182,673.83	4.77
Salaries-Admin Assistants	2,655.35	2.27	25,575.55	0.67
Salaries-Office Manager	1,973.76	1.69	19,712.01	0.51
Salaries-EMT/Paramedic	139,914.16	119.57	1,439,641.68	37.61
Payroll OT-Ambulance	10,627.28	9.08	107,270.78	2.80
Payroll OT - Deputy Chiefs	243.91	0.21	9,038.31	0.24
PR Taxes - FICA/ Medicare	13,300.29	11.37	137,408.02	3.59
Ambulance Exp Transfer	416.36	0.36	4,740.51	0.12
Ambulance Exp Transfer	1,050.97	0.90	17,353.07	0.45
Audit Adj-Year End	0.00	0.00	(1,248.13)	(0.03)
Simmons Bank	89.00	0.08	755.00	0.02
Ambulance Exp Transfer	0.00	0.00	507.83	0.01
Ambulance Transfer	0.00	0.00	4,398.91	0.11
Ambulance Exp Transfer	1,427.19	1.22	170,395.91	4.45
Ambulance Exp Transfer	43,869.38	37.49	449,968.53	11.75
Rognan & Associates	600.00	0.51	5,400.00	0.14
Darla Sansoucie	0.00	0.00	354.00	0.01
Paylocity	398.97	0.34	2,798.34	0.07
Lockton	0.00	0.00	3,000.00	0.08
Fick, Eggemeyer & Williamson	0.00	0.00	2,850.00	0.07
EMS/MC C/C Fees	0.00	0.00	40,161.69	1.05
One America	0.00	0.00	6,810.00	0.18
Hammond & Shriner	561.75	0.48	4,961.25	0.13
VISA	0.00	0.00	2,425.05	0.06
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.01
Audit Adj-Year End	0.00	0.00	(8,470.86)	(0.22)
GEMT Fees	0.00	0.00	196,298.61	5.13
Ambulance Transfer	2,795.84	2.39	11,353.09	0.30
Audit Adj-Year End	108.03	0.09	108.03	0.00
Stryker	0.00	0.00	10,724.16	0.28
Airgas	1,095.20	0.94	7,199.74	0.19
SSM Health	2,949.25	2.52	6,493.76	0.17
Boundtree	4,646.77	3.97	32,565.56	0.85
St. Clare Hospital	0.00	0.00	1,172.22	0.03
Teleflex	0.00	0.00	2,287.50	0.06
Preferred Waste Concepts	0.00	0.00	200.00	0.01

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

	Current Month		Year to Date	
VISA	199.03	0.17	278.30	0.01
American Response	0.00	0.00	39.58	0.00
SSM St. Clare Hospital	0.00	0.00	2,630.30	0.07
Mercury Medical	0.00	0.00	169.04	0.00
Ambulance Transfer	1,858.71	1.59	2,483.57	0.06
Audit Adj-Year End	(1,585.00)	(1.35)	(1,585.00)	(0.04)
Purcell Tire	0.00	0.00	3,088.43	0.08
Sunset Auto	0.00	0.00	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	0.00	0.00	848.75	0.02
Mobile Techs	0.00	0.00	1,284.60	0.03
Sentinel	0.00	0.00	335.64	0.01
Pro Fusion Fab	0.00	0.00	1,275.00	0.03
NAPA Auto Parts	286.24	0.24	786.72	0.02
Ambulance Expl Transfer	368.57	0.31	1,805.74	0.05
Ambulance Exp Transfer	0.00	0.00	1,011.00	0.03
Misc Expenses	0.00	0.00	688.00	0.02
CLIA Laboratory	0.00	0.00	180.00	0.00
VISA	0.00	0.00	16.98	0.00
Ambulance Transfer	134.58	0.12	758.64	0.02
Training & Education	0.00	0.00	(90.00)	0.00
Premier Entertainment	0.00	0.00	800.00	0.02
SSM Health	0.00	0.00	20.00	0.00
Tom Dimercurio	0.00	0.00	2,524.18	0.07
Chris Konkel	0.00	0.00	270.00	0.01
VISA	1,425.92	1.22	6,950.72	0.18
JVR Enterprises	0.00	0.00	950.00	0.02
Boundtree	0.00	0.00	288.82	0.01
Sam's	0.00	0.00	219.92	0.01
Ambulance Exp Transfer	140.25	0.12	9,067.65	0.24
Training Reimbursements	0.00	0.00	(110.00)	0.00
Audit Adj-Year End	116.00	0.10	(4,665.71)	(0.12)
Uniforms	0.00	0.00	7,590.78	0.20
Ambulance Exp Transfer	44.58	0.04	6,820.30	0.18
Uniforms - Payroll	0.00	0.00	7,860.95	0.21
Audit Adj - Year End	1,476.97	1.26	1,416.98	0.04
Ambulance Transfer	349.68	0.30	4,944.08	0.13
Audit Adj-Year End	0.00	0.00	(1,109.18)	(0.03)
Ambulance Exp Transfer	3,301.94	2.82	31,711.83	0.83
Audit Adj - Year End	0.00	0.00	(1,963.87)	(0.05)
Total Expenditures	<u>258,624.06</u>	<u>221.03</u>	<u>3,024,363.09</u>	<u>79.00</u>
Excess Revenue over (under) Expenditur	<u>\$ (141,613.87)</u>	<u>(121.03)</u>	<u>\$ 803,757.96</u>	<u>21.00</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 4,569.57	\$ 2,168,749.10	\$ 1,647,536.17
Ambulance Service Charge	83,227.30	88,894.78	796,607.28	751,776.85
Interest Income	33,782.89	14,872.39	286,541.93	58,778.64
Miscellaneous Revenue	0.00	0.00	389.84	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	<u>117,010.19</u>	<u>108,336.74</u>	<u>3,828,121.05</u>	<u>3,051,269.75</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>117,010.19</u>	<u>108,336.74</u>	<u>3,828,121.05</u>	<u>3,051,269.75</u>
Expenditures				
Salaries	166,326.40	240,113.04	1,703,014.45	1,576,226.67
Salaries OT	10,871.19	24,520.98	116,309.09	127,249.38
Payroll Taxes	13,300.29	19,782.18	137,408.02	128,575.18
Office Supplies	416.36	336.40	4,740.51	4,061.25
Gas & Oil-Fuel	1,050.97	1,937.10	16,104.94	20,801.32
Bank Charges	89.00	138.50	755.00	808.00
Equipment Purchases	0.00	0.00	507.83	11,902.46
Dues & Subscriptions	0.00	12.00	4,398.91	5,461.16
Insurance - General	1,427.19	(7,838.79)	170,395.91	146,244.27
Insurance - Employee	43,869.38	40,856.57	449,968.53	434,856.79
Professional Fee	1,560.72	10,335.15	60,672.81	61,995.84
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Building Maintenance	2,903.87	1,667.59	11,461.12	8,585.49
Equipment Maintenance	9,163.96	33,143.62	64,658.73	90,338.65
Vehicle Maintenance	654.81	875.43	11,516.56	11,797.47
Doctors Fees	0.00	52.50	1,011.00	475.33
Misc Expenses	134.58	384.54	1,643.62	941.09
Training & Education	1,682.17	765.10	16,225.58	7,105.93
Uniforms	1,521.55	97.80	23,689.01	36,652.43
Supplies-Cleaning & Maint.	349.68	450.74	3,834.90	2,894.18
Utilities	3,301.94	2,067.49	29,747.96	17,744.25
Total Expenditures	<u>258,624.06</u>	<u>369,697.94</u>	<u>3,024,363.09</u>	<u>2,902,092.71</u>
Excess Revenue over (under) Expenditur	<u>\$ (141,613.87)</u>	<u>\$ (261,361.20)</u>	<u>\$ 803,757.96</u>	<u>\$ 149,177.04</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 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	\$ 4,569.57	\$ 2,168,749.10	\$ 1,647,536.17
Ambulance Service Charge	83,227.30	88,922.85	799,522.69	758,027.96
Ambulance Refunds	0.00	(28.07)	(2,915.41)	(6,251.11)
Montgomery Bank Interest	0.00	0.32	0.00	2.59
Simmons Bank Interest	33,782.89	14,872.07	286,005.89	58,776.05
Investment Interest	0.00	0.00	536.04	0.00
Voided Checks	0.00	0.00	389.84	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	117,010.19	108,336.74	3,828,121.05	3,051,269.75
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	117,010.19	108,336.74	3,828,121.05	3,051,269.75
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	(1,803.91)
Directors Fees	0.00	0.00	990.00	0.00
Salaries-Fire Chief	3,456.96	4,906.08	34,547.38	32,685.36
Salaries-Deputy Chiefs	18,326.17	26,002.45	182,673.83	171,786.06
Salaries-Admin Assistants	2,655.35	3,539.52	25,575.55	36,301.30
Salaries-Office Manager	1,973.76	2,797.20	19,712.01	18,623.04
Salaries-EMT/Paramedic	139,914.16	202,867.79	1,439,641.68	1,318,634.82
Payroll OT-Ambulance	10,627.28	24,317.79	107,270.78	118,427.94
Salaries-OT Admin	0.00	0.00	0.00	98.72
Payroll OT - Deputy Chiefs	243.91	203.19	9,038.31	8,722.72
PR Taxes - FICA/ Medicare	13,300.29	19,782.18	137,408.02	128,575.18
Ambulance Exp Transfer	416.36	336.40	4,740.51	4,061.25
Ambulance Exp Transfer	1,050.97	1,937.10	17,353.07	20,801.32
Audit Adj-Year End	0.00	0.00	(1,248.13)	0.00
Simmons Bank	89.00	138.50	755.00	808.00
Mercury Medical	0.00	0.00	0.00	11,902.46
Ambulance Exp Transfer	0.00	0.00	507.83	0.00
Ambulance Transfer	0.00	12.00	4,398.91	5,461.16
Ambulance Exp Transfer	1,427.19	(7,838.79)	170,395.91	146,244.27
Ambulance Exp Transfer	43,869.38	40,856.57	449,968.53	435,171.16
Audit Adj - Year End	0.00	0.00	0.00	(314.37)
Rognan & Associates	600.00	600.00	5,400.00	5,400.00
Spector, Wolfe, McLaughlin	0.00	236.25	0.00	4,237.35
Darla Sansoucie	0.00	0.00	354.00	701.41
Paylocity	398.97	373.90	2,798.34	2,615.18
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	1,619.78	0.00	10,479.94
Fick, Eggemeyer & Williamson	0.00	0.00	2,850.00	2,730.00
EMS/MC C/C Fees	0.00	5,483.97	40,161.69	29,361.76
CMA	0.00	1,774.50	0.00	5,460.00
One America	0.00	0.00	6,810.00	1,530.00
Hesse Matrone	0.00	0.00	0.00	742.50
Hammond & Shriner	561.75	246.75	4,961.25	246.75
VISA	0.00	0.00	2,425.05	0.00
Chris McCarthy	0.00	0.00	22.42	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Alan Butsch	0.00	0.00	360.92	0.00
Audit Adj-Year End	0.00	0.00	(8,470.86)	(4,846.92)
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Ambulance Transfer	2,795.84	1,667.59	11,353.09	9,317.34
Audit Adj-Year End	108.03	0.00	108.03	(731.85)
Stryker	0.00	24,810.08	10,724.16	33,711.23
Airgas	1,095.20	503.73	7,199.74	6,091.58
SSM Health	2,949.25	1,976.50	6,493.76	9,675.82
Boundtree	4,646.77	5,853.31	32,565.56	33,811.18
St. Clare Hospital	0.00	0.00	1,172.22	2,561.65
Commerce Bank-VISA	0.00	0.00	0.00	96.61
Teleflex	0.00	0.00	2,287.50	0.00
Preferred Waste Concepts	0.00	0.00	200.00	0.00
VISA	199.03	0.00	278.30	0.00
American Response	0.00	0.00	39.58	0.00
SSM St. Clare Hospital	0.00	0.00	2,630.30	0.00
Mercury Medical	0.00	0.00	169.04	0.00
Ambulance Transfer	1,858.71	0.00	2,483.57	5,453.55
Audit Adj-Year End	(1,585.00)	0.00	(1,585.00)	(1,062.97)
Purcell Tire	0.00	0.00	3,088.43	4,833.40
Sunset Auto	0.00	209.33	1,757.85	528.73
Commerce Bank - VISA	0.00	0.00	61.68	1,440.58
MO River Auto Parts	0.00	0.00	272.15	1,208.52
American Response Vehicles	0.00	0.00	848.75	283.05
Mobile Techs	0.00	0.00	1,284.60	232.81
Sentinel	0.00	0.00	335.64	541.20
Pro Fusion Fab	0.00	0.00	1,275.00	0.00
NAPA Auto Parts	286.24	0.00	786.72	0.00
Ambulance Expl Transfer	368.57	666.10	1,805.74	2,729.18
Ambulance Exp Transfer	0.00	52.50	1,011.00	475.33
Misc Expenses	0.00	0.00	688.00	0.00
CLIA Laboratory	0.00	0.00	180.00	0.00
VISA	0.00	0.00	16.98	0.00
Ambulance Transfer	134.58	384.54	758.64	1,131.30
Audit Adj - Year End	0.00	0.00	0.00	(190.21)
Training & Education	0.00	0.00	(90.00)	(35.99)
Commerce Bank-VISA	0.00	589.48	0.00	2,633.12
Premier Entertainment	0.00	0.00	800.00	0.00
SSM Health	0.00	0.00	20.00	0.00
Tom Dimercurio	0.00	0.00	2,524.18	0.00
Chris Konkell	0.00	0.00	270.00	0.00
Dave Wynne	0.00	39.79	0.00	39.79
VISA	1,425.92	0.00	6,950.72	0.00
JVR Enterprises	0.00	0.00	950.00	0.00
Boundtree	0.00	0.00	288.82	0.00
Sam's	0.00	0.00	219.92	0.00
Ambulance Exp Transfer	140.25	515.83	9,067.65	8,175.27
Training Reimbursements	0.00	(380.00)	(110.00)	(1,436.01)
Audit Adj-Year End	116.00	0.00	(4,665.71)	(2,270.25)
Uniforms	0.00	0.00	7,590.78	0.00
Ambulance Exp Transfer	44.58	97.80	6,820.30	21,087.32
Uniforms - Payroll	0.00	0.00	7,860.95	15,565.11
Audit Adj - Year End	1,476.97	0.00	1,416.98	0.00
Ambulance Transfer	349.68	450.74	4,944.08	3,256.68
Audit Adj-Year End	0.00	0.00	(1,109.18)	(362.50)
Ambulance Exp Transfer	3,301.94	2,067.49	31,711.83	18,001.61
Audit Adj - Year End	0.00	0.00	(1,963.87)	(257.36)

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Total Expenditures	<u>258,624.06</u>	<u>369,697.94</u>	<u>3,024,363.09</u>	<u>2,902,092.71</u>
Excess Revenues over (under) Expenditu	\$ <u>(141,613.87)</u>	\$ <u>(261,361.20)</u>	\$ <u>803,757.96</u>	\$ <u>149,177.04</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 2,168,749.10	56.65
Ambulance Service Charge	83,227.30	71.13	796,607.28	20.81
Interest Income	33,782.89	28.87	286,541.93	7.49
Miscellaneous Revenue	0.00	0.00	389.84	0.01
GEMT Revenue	0.00	0.00	575,832.90	15.04
Total Revenues	117,010.19	100.00	3,828,121.05	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	117,010.19	100.00	3,828,121.05	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	0.00
Directors Fees	0.00	0.00	990.00	0.03
Salaries-Fire Chief	3,456.96	2.95	34,547.38	0.90
Salaries-Deputy Chiefs	18,326.17	15.66	182,673.83	4.77
Salaries-Admin Assistants	2,655.35	2.27	25,575.55	0.67
Salaries-Office Manager	1,973.76	1.69	19,712.01	0.51
Salaries-EMT/Paramedic	139,914.16	119.57	1,439,641.68	37.61
Total - Salaries	166,326.40	142.15	1,703,014.45	44.49
Salaries OT	10,871.19	9.29	116,309.09	3.04
Total - OT Salaries	10,871.19	9.29	116,309.09	3.04
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	13,300.29	11.37	137,408.02	3.59
Total - Payroll Taxes	13,300.29	11.37	137,408.02	3.59
Ambulance Exp Transfer	416.36	0.36	4,740.51	0.12
Total - Office Supplies	416.36	0.36	4,740.51	0.12
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,050.97	0.90	17,353.07	0.45
Audit Adj-Year End	0.00	0.00	(1,248.13)	(0.03)
Total - Gas & Oil/ Fuel	1,050.97	0.90	16,104.94	0.42
Bank Charges	89.00	0.08	755.00	0.02
Total - Bank Charges	89.00	0.08	755.00	0.02
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	4,398.91	0.11
Total - Dues & Subscriptions	0.00	0.00	4,398.91	0.11
Ambulance Exp Transfer	1,427.19	1.22	170,395.91	4.45
Total - Insurance/ General	1,427.19	1.22	170,395.91	4.45
Ambulance Exp Transfer	43,869.38	37.49	449,968.53	11.75
Total - Insurance/ Employee	43,869.38	37.49	449,968.53	11.75

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

	Current Month		Year to Date	
Rognan & Associates	600.00	0.51	5,400.00	0.14
Darla Sansoucie	0.00	0.00	354.00	0.01
Paylocity	398.97	0.34	2,798.34	0.07
Lockton	0.00	0.00	3,000.00	0.08
Fick, Eggemeyer & Williamson	0.00	0.00	2,850.00	0.07
EMS/MC C/C Fees	0.00	0.00	40,161.69	1.05
One America	0.00	0.00	6,810.00	0.18
Hammond & Shriner	561.75	0.48	4,961.25	0.13
VISA	0.00	0.00	2,425.05	0.06
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.01
Audit Adj-Year End	0.00	0.00	(8,470.86)	(0.22)
Total - Professional Fees	1,560.72	1.33	60,672.81	1.58
GEMT Fees	0.00	0.00	196,298.61	5.13
Total - GEMT Fees	0.00	0.00	196,298.61	5.13
Ambulance Transfer	2,795.84	2.39	11,353.09	0.30
Audit Adj-Year End	108.03	0.09	108.03	0.00
Total - Building Maintenance	2,903.87	2.48	11,461.12	0.30
Stryker	0.00	0.00	10,724.16	0.28
Airgas	1,095.20	0.94	7,199.74	0.19
SSM Health	2,949.25	2.52	6,493.76	0.17
Boundtree	4,646.77	3.97	32,565.56	0.85
St. Clare Hospital	0.00	0.00	1,172.22	0.03
Teleflex	0.00	0.00	2,287.50	0.06
Preferred Waste Concepts	0.00	0.00	200.00	0.01
VISA	199.03	0.17	278.30	0.01
American Response	0.00	0.00	39.58	0.00
SSM St. Clare Hospital	0.00	0.00	2,630.30	0.07
Mercury Medical	0.00	0.00	169.04	0.00
Ambulance Transfer	1,858.71	1.59	2,483.57	0.06
Audit Adj-Year End	(1,585.00)	(1.35)	(1,585.00)	(0.04)
Total - Equipment Maintenance	9,163.96	7.83	64,658.73	1.69
Purcell Tire	0.00	0.00	3,088.43	0.08
Sunset Auto	0.00	0.00	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	0.00	0.00	848.75	0.02
Mobile Techs	0.00	0.00	1,284.60	0.03
Sentinel	0.00	0.00	335.64	0.01
Pro Fusion Fab	0.00	0.00	1,275.00	0.03
NAPA Auto Parts	286.24	0.24	786.72	0.02
Ambulance Expl Transfer	368.57	0.31	1,805.74	0.05
Total - Vehicle Maintenance	654.81	0.56	11,516.56	0.30
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	1,011.00	0.03
Total - Doctors Fees	0.00	0.00	1,011.00	0.03

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

	Current Month		Year to Date	
	0.00	0.00	0.00	0.00
Total - Rental Repair				
Misc Expenses	0.00	0.00	688.00	0.02
CLIA Laboratory	0.00	0.00	180.00	0.00
VISA	0.00	0.00	16.98	0.00
Ambulance Transfer	134.58	0.12	758.64	0.02
Total - Misc Expenses	134.58	0.12	1,643.62	0.04
Training & Education	0.00	0.00	(90.00)	0.00
Premier Entertainment	0.00	0.00	800.00	0.02
SSM Health	0.00	0.00	20.00	0.00
Tom Dimercurio	0.00	0.00	2,524.18	0.07
Chris Konkel	0.00	0.00	270.00	0.01
VISA	1,425.92	1.22	6,950.72	0.18
JVR Enterprises	0.00	0.00	950.00	0.02
Boundtree	0.00	0.00	288.82	0.01
Sam's	0.00	0.00	219.92	0.01
Ambulance Exp Transfer	140.25	0.12	9,067.65	0.24
Training Reimbursements	0.00	0.00	(110.00)	0.00
Audit Adj- Year End	116.00	0.10	(4,665.71)	(0.12)
Total - Training & Education	1,682.17	1.44	16,225.58	0.42
Uniforms	0.00	0.00	7,590.78	0.20
Ambulance Exp Transfer	44.58	0.04	6,820.30	0.18
Uniforms - Payroll	0.00	0.00	7,860.95	0.21
Audit Adj - Year End	1,476.97	1.26	1,416.98	0.04
Total - Uniforms	1,521.55	1.30	23,689.01	0.62
Ambulance Transfer	349.68	0.30	4,944.08	0.13
Audit Adj- Year End	0.00	0.00	(1,109.18)	(0.03)
Total - Supplies/ Cleaning & Maintenanc	349.68	0.30	3,834.90	0.10
Ambulance Exp Transfer	3,301.94	2.82	31,711.83	0.83
Audit Adj - Year End	0.00	0.00	(1,963.87)	(0.05)
Total - Utilities	3,301.94	2.82	29,747.96	0.78
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	258,624.06	221.03	3,024,363.09	79.00
Excess Revenue over (under) Expenditur	\$ (141,613.87)	(121.03)	\$ 803,757.96	21.00

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 0.00	4,569.57	\$ 2,168,749.10	1,647,536.17
Ambulance Service Charge	83,227.30	88,894.78	796,607.28	751,776.85
Interest Income	33,782.89	14,872.39	286,541.93	58,778.64
Miscellaneous Revenue	0.00	0.00	389.84	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	117,010.19	108,336.74	3,828,121.05	3,051,269.75
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	117,010.19	108,336.74	3,828,121.05	3,051,269.75
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	(1,803.91)
Directors Fees	0.00	0.00	990.00	0.00
Salaries-Fire Chief	3,456.96	4,906.08	34,547.38	32,685.36
Salaries-Deputy Chiefs	18,326.17	26,002.45	182,673.83	171,786.06
Salaries-Admin Assistants	2,655.35	3,539.52	25,575.55	36,301.30
Salaries-Office Manager	1,973.76	2,797.20	19,712.01	18,623.04
Salaries-EMT/Paramedic	139,914.16	202,867.79	1,439,641.68	1,318,634.82
Total - Salaries	166,326.40	240,113.04	1,703,014.45	1,576,226.67
Salaries OT	10,871.19	24,520.98	116,309.09	127,249.38
Total - OT Salaries	10,871.19	24,520.98	116,309.09	127,249.38
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	13,300.29	19,782.18	137,408.02	128,575.18
Total - Payroll Taxes	13,300.29	19,782.18	137,408.02	128,575.18
Ambulance Exp Transfer	416.36	336.40	4,740.51	4,061.25
Total - Office Supplies	416.36	336.40	4,740.51	4,061.25
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,050.97	1,937.10	17,353.07	20,801.32
Audit Adj-Year End	0.00	0.00	(1,248.13)	0.00
Total - Gas & Oil/ Fuel	1,050.97	1,937.10	16,104.94	20,801.32
Bank Charges	89.00	138.50	755.00	808.00
Total - Bank Charges	89.00	138.50	755.00	808.00
Mercury Medical	0.00	0.00	0.00	11,902.46
Ambulance Exp Transfer	0.00	0.00	507.83	0.00
Total - Equipment Purchases	0.00	0.00	507.83	11,902.46
Ambulance Transfer	0.00	12.00	4,398.91	5,461.16
Total - Dues & Subscriptions	0.00	12.00	4,398.91	5,461.16
Ambulance Exp Transfer	1,427.19	(7,838.79)	170,395.91	146,244.27
Total - Insurance/ General	1,427.19	(7,838.79)	170,395.91	146,244.27

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ambulance Exp Transfer	43,869.38	40,856.57	449,968.53	435,171.16
Audit Adj - Year End	0.00	0.00	0.00	(314.37)
Total - Insurance/ Employee	43,869.38	40,856.57	449,968.53	434,856.79
Rognan & Associates	600.00	600.00	5,400.00	5,400.00
Spector, Wolfe, McLaughlin	0.00	236.25	0.00	4,237.35
Darla Sansoucie	0.00	0.00	354.00	701.41
Paylocity	398.97	373.90	2,798.34	2,615.18
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	1,619.78	0.00	10,479.94
Fick, Eggemeyer & Williamson	0.00	0.00	2,850.00	2,730.00
EMS/MC C/C Fees	0.00	5,483.97	40,161.69	29,361.76
CMA	0.00	1,774.50	0.00	5,460.00
One America	0.00	0.00	6,810.00	1,530.00
Hesse Matrone	0.00	0.00	0.00	742.50
Hammond & Shriner	561.75	246.75	4,961.25	246.75
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	0.00	(8,470.86)	(4,846.92)
Total - Professional Fees	1,560.72	10,335.15	60,672.81	61,995.84
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	2,795.84	1,667.59	11,353.09	9,317.34
Audit Adj-Year End	108.03	0.00	108.03	(731.85)
Total - Building Maintenance	2,903.87	1,667.59	11,461.12	8,585.49
Stryker	0.00	24,810.08	10,724.16	33,711.23
Airgas	1,095.20	503.73	7,199.74	6,091.58
SSM Health	2,949.25	1,976.50	6,493.76	9,675.82
Boundtree	4,646.77	5,853.31	32,565.56	33,811.18
St. Clare Hospital	0.00	0.00	1,172.22	2,561.65
Commerce Bank-VISA	0.00	0.00	0.00	96.61
Teleflex	0.00	0.00	2,287.50	0.00
Preferred Waste Concepts	0.00	0.00	200.00	0.00
VISA	199.03	0.00	278.30	0.00
American Response	0.00	0.00	39.58	0.00
SSM St. Clare Hospital	0.00	0.00	2,630.30	0.00
Mercury Medical	0.00	0.00	169.04	0.00
Ambulance Transfer	1,858.71	0.00	2,483.57	5,453.55
Audit Adj-Year End	(1,585.00)	0.00	(1,585.00)	(1,062.97)
Total - Equipment Maintenance	9,163.96	33,143.62	64,658.73	90,338.65
Purcell Tire	0.00	0.00	3,088.43	4,833.40
Sunset Auto	0.00	209.33	1,757.85	528.73
Commerce Bank - VISA	0.00	0.00	61.68	1,440.58
MO River Auto Parts	0.00	0.00	272.15	1,208.52
American Response Vehicles	0.00	0.00	848.75	283.05
Mobile Techs	0.00	0.00	1,284.60	232.81
Sentinel	0.00	0.00	335.64	541.20
Pro Fusion Fab	0.00	0.00	1,275.00	0.00
NAPA Auto Parts	286.24	0.00	786.72	0.00
Ambulance Expl Transfer	368.57	666.10	1,805.74	2,729.18
Total - Vehicle Maintenance	654.81	875.43	11,516.56	11,797.47

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
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	52.50	1,011.00	475.33
Total - Doctors Fees	0.00	52.50	1,011.00	475.33
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
VISA	0.00	0.00	16.98	0.00
Ambulance Transfer	134.58	384.54	758.64	1,131.30
Audit Adj - Year End	0.00	0.00	0.00	(190.21)
Total - Misc Expenses	134.58	384.54	1,643.62	941.09
Training & Education	0.00	0.00	(90.00)	(35.99)
Commerce Bank-VISA	0.00	589.48	0.00	2,633.12
Premier Entertainment	0.00	0.00	800.00	0.00
SSM Health	0.00	0.00	20.00	0.00
Tom Dimercurio	0.00	0.00	2,524.18	0.00
Chris Konkel	0.00	0.00	270.00	0.00
Dave Wynne	0.00	39.79	0.00	39.79
VISA	1,425.92	0.00	6,950.72	0.00
JVR Enterprises	0.00	0.00	950.00	0.00
Boundtree	0.00	0.00	288.82	0.00
Sam's	0.00	0.00	219.92	0.00
Ambulance Exp Transfer	140.25	515.83	9,067.65	8,175.27
Training Reimbursements	0.00	(380.00)	(110.00)	(1,436.01)
Audit Adj-Year End	116.00	0.00	(4,665.71)	(2,270.25)
Total - Training & Education	1,682.17	765.10	16,225.58	7,105.93
Uniforms	0.00	0.00	7,590.78	0.00
Ambulance Exp Transfer	44.58	97.80	6,820.30	21,087.32
Uniforms - Payroll	0.00	0.00	7,860.95	15,565.11
Audit Adj - Year End	1,476.97	0.00	1,416.98	0.00
Total - Uniforms	1,521.55	97.80	23,689.01	36,652.43
Ambulance Transfer	349.68	450.74	4,944.08	3,256.68
Audit Adj-Year End	0.00	0.00	(1,109.18)	(362.50)
Total - Supplies/ Cleaning & Maintenanc	349.68	450.74	3,834.90	2,894.18
Ambulance Exp Transfer	3,301.94	2,067.49	31,711.83	18,001.61
Audit Adj - Year End	0.00	0.00	(1,963.87)	(257.36)
Total - Utilities	3,301.94	2,067.49	29,747.96	17,744.25
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	258,624.06	369,697.94	3,024,363.09	2,902,092.71
Excess Revenue over (under) Expenditur	\$ (141,613.87)	\$ (261,361.20)	\$ 803,757.96	\$ 149,177.04

Fenton FPD - Dispatch
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 September 30, 2023

ASSETS

Current Assets		
Simmons Bank	\$	534,900.10
Investments		223,880.30
Taxes Receivable - Current		362,547.00
		<u>1,121,327.40</u>
Total Current Assets		1,121,327.40
Property and Equipment		
		<u>0.00</u>
Total Property and Equipment		0.00
Other Assets		
		<u>0.00</u>
Total Other Assets		0.00
Total Assets	\$	<u><u>1,121,327.40</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<u>0.00</u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	121,383.00
		<u>121,383.00</u>
Total Deferred Inflows of Resources		121,383.00
Total Liabilities		121,383.00
Fund Balance		
Fund Balance - Restricted	1,146,017.07	
Excess Revenue over (under) Ex	(146,072.67)	
		<u>999,944.40</u>
Total Fund Balance		999,944.40
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,121,327.40</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 360,456.70	93.53
Interest Income	2,502.60	100.00	24,915.06	6.47
Total Revenues	<u>2,502.60</u>	100.00	<u>385,371.76</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>2,502.60</u>	100.00	<u>385,371.76</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	465,492.02	120.79
Telephone Expenses	2,923.26	116.81	25,211.82	6.54
Communication Expense	2,895.14	115.69	40,740.59	10.57
Total Expenditures	<u>5,818.40</u>	232.49	<u>531,444.43</u>	137.90
Excess Revenue over (under) Expenditur	<u>\$ (3,315.80)</u>	(132.49)	<u>\$ (146,072.67)</u>	(37.90)

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 0.00	0.00	\$ 360,456.70	93.53
Investment Interest	0.00	0.00	(145.21)	(0.04)
Simmons Bank Interest	2,502.60	100.00	25,060.27	6.50
	<u>2,502.60</u>	<u>100.00</u>	<u>385,371.76</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit				
	<u>2,502.60</u>	<u>100.00</u>	<u>385,371.76</u>	<u>100.00</u>
Expenditures				
Central County Emergency 911	0.00	0.00	465,492.02	120.79
Charter Communications	557.20	22.26	5,699.82	1.48
AT&T	2,375.55	94.92	20,111.51	5.22
VISA	99.99	4.00	669.93	0.17
Telephone Reimbursements	(112.00)	(4.48)	(1,271.96)	(0.33)
Audit Adj - Year End	2.52	0.10	2.52	0.00
Charter Communications	0.00	0.00	1,438.77	0.37
Miken Technologies	1,894.34	75.69	18,241.67	4.73
Sentinel	0.00	0.00	3,654.80	0.95
Sikich	0.00	0.00	288.75	0.07
AT&T	953.85	38.11	15,366.29	3.99
VISA	49.47	1.98	1,176.83	0.31
Knox Company	0.00	0.00	576.00	0.15
Audit Adj - Year End	(2.52)	(0.10)	(2.52)	0.00
	<u>5,818.40</u>	<u>232.49</u>	<u>531,444.43</u>	<u>137.90</u>
Total Expenditures				
Excess Revenue over (under) Expenditur	\$ (3,315.80)	(132.49)	\$ (146,072.67)	(37.90)

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

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 0.00	\$ 758.54	\$ 360,456.70	\$ 273,225.19
Interest Income	2,502.60	1,638.36	24,915.06	6,528.40
Total Revenues	<u>2,502.60</u>	<u>2,396.90</u>	<u>385,371.76</u>	<u>279,753.59</u>
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<u>2,502.60</u>	<u>2,396.90</u>	<u>385,371.76</u>	<u>279,753.59</u>
Expenditures				
Dispatching Services	0.00	230,307.05	465,492.02	439,080.00
Telephone Expenses	2,923.26	7,941.46	25,211.82	20,795.55
Communication Expense	2,895.14	3,721.72	40,740.59	49,371.69
Bank Charges	0.00	0.00	0.00	2.00
Total Expenditures	<u>5,818.40</u>	<u>241,970.23</u>	<u>531,444.43</u>	<u>509,249.24</u>
Excess Revenue over (under) Expenditur	<u>\$ (3,315.80)</u>	<u>\$ (239,573.33)</u>	<u>\$ (146,072.67)</u>	<u>\$ (229,495.65)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 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	\$ 758.54	\$ 360,456.70	\$ 273,225.19
Investment Interest	0.00	0.00	(145.21)	0.00
Simmons Bank Interest	2,502.60	1,638.36	25,060.27	6,528.40
Total Revenues	<u>2,502.60</u>	<u>2,396.90</u>	<u>385,371.76</u>	<u>279,753.59</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>2,502.60</u>	<u>2,396.90</u>	<u>385,371.76</u>	<u>279,753.59</u>
Expenditures				
Central County Emergency 911	0.00	230,307.05	465,492.02	439,080.00
Simmons Bank	0.00	0.00	0.00	2.00
Charter Communications	557.20	1,139.13	5,699.82	10,185.52
AT&T	2,375.55	6,893.33	20,111.51	12,493.71
TSI Global Companies	0.00	0.00	0.00	183.23
VISA	99.99	0.00	669.93	0.00
Telephone Reimbursements	(112.00)	(91.00)	(1,271.96)	(1,361.39)
Audit Adj - Year End	2.52	0.00	2.52	(705.52)
Charter Communications	0.00	949.00	1,438.77	9,131.00
Miken Technologies	1,894.34	2,045.13	18,241.67	27,559.77
Sentinel	0.00	0.00	3,654.80	0.00
Sikich	0.00	0.00	288.75	55.00
AT&T	953.85	618.60	15,366.29	4,330.20
VISA	49.47	108.99	1,176.83	5,026.27
Knox Company	0.00	0.00	576.00	524.00
Motorola	0.00	0.00	0.00	2,915.88
Audit Adj - Year End	(2.52)	0.00	(2.52)	(170.43)
Total Expenditures	<u>5,818.40</u>	<u>241,970.23</u>	<u>531,444.43</u>	<u>509,249.24</u>
Excess Revenues over (under) Expenditu	<u>\$ (3,315.80)</u>	<u>\$ (239,573.33)</u>	<u>\$ (146,072.67)</u>	<u>\$ (229,495.65)</u>

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

ASSETS

Current Assets		
Simmons Bank - 2944	\$	15,742.99
Investments		35,263,254.91
Investments-Emp 457 Plan		6,975,684.28
Taxes Receivable - Current		<u>725,929.00</u>
Total Current Assets		42,980,611.18
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>42,980,611.18</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	\$	<u>6,975,684.28</u>
Total Current Liabilities		6,975,684.28
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		<u>243,046.00</u>
Total Deferred Inflows of Resources		<u>243,046.00</u>
Total Liabilities		7,218,730.28
Fund Balance		
Held in Trust for Emp Retire		36,395,095.52
Excess Revenue over (under) Ex		<u>(633,214.62)</u>
Total Fund Balance		<u>35,761,880.90</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>42,980,611.18</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 723,312.91	48.36
Interest Income	73.20	100.00	22,516.47	1.51
Overhead Transfer	0.00	0.00	750,000.00	50.14
	<hr/>		<hr/>	
Total Revenues	73.20	100.00	1,495,829.38	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	73.20	100.00	1,495,829.38	100.00
	<hr/>		<hr/>	
Expenditures				
Bank Charges	0.00	0.00	39.00	0.00
Benefit Payments	0.00	0.00	2,129,005.00	142.33
	<hr/>		<hr/>	
Total Expenditures	0.00	0.00	2,129,044.00	142.33
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 73.20	100.00	\$ (633,214.62)	(42.33)
	<hr/> <hr/>		<hr/> <hr/>	

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 0.00	0.00	\$ 723,312.91	48.36
Simmons Bank Interest	73.20	100.00	22,516.47	1.51
Overhead Transfer	0.00	0.00	750,000.00	50.14
	<u>73.20</u>	<u>100.00</u>	<u>1,495,829.38</u>	<u>100.00</u>
Total Revenues				
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>73.20</u>	<u>100.00</u>	<u>1,495,829.38</u>	<u>100.00</u>
Expenditures				
Simmons Bank	0.00	0.00	39.00	0.00
Benefit Payments & Other Activ	0.00	0.00	2,129,005.00	142.33
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>2,129,044.00</u>	<u>142.33</u>
Excess Revenue over (under) Expenditur	<u>\$ 73.20</u>	<u>100.00</u>	<u>\$ (633,214.62)</u>	<u>(42.33)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 1,523.51	\$ 723,312.91	\$ 549,178.58
Interest Income	73.20	769.35	22,516.47	6,179.91
Overhead Transfer	0.00	0.00	750,000.00	750,000.00
Total Revenues	<u>73.20</u>	<u>2,292.86</u>	<u>1,495,829.38</u>	<u>1,305,358.49</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>73.20</u>	<u>2,292.86</u>	<u>1,495,829.38</u>	<u>1,305,358.49</u>
Expenditures				
Bank Charges	0.00	13.00	39.00	39.00
Benefit Payments	0.00	445,837.75	2,129,005.00	1,783,351.00
Total Expenditures	<u>0.00</u>	<u>445,850.75</u>	<u>2,129,044.00</u>	<u>1,783,390.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 73.20</u>	<u>\$ (443,557.89)</u>	<u>\$ (633,214.62)</u>	<u>\$ (478,031.51)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 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	\$ 1,523.51	\$ 723,312.91	\$ 549,178.58
Simmons Bank Interest	73.20	769.35	22,516.47	6,179.91
Overhead Transfer	0.00	0.00	750,000.00	750,000.00
Total Revenues	<u>73.20</u>	<u>2,292.86</u>	<u>1,495,829.38</u>	<u>1,305,358.49</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>73.20</u>	<u>2,292.86</u>	<u>1,495,829.38</u>	<u>1,305,358.49</u>
Expenditures				
Simmons Bank	0.00	13.00	39.00	39.00
Benefit Payments & Other Activ	0.00	445,837.75	2,129,005.00	1,783,351.00
Total Expenditures	<u>0.00</u>	<u>445,850.75</u>	<u>2,129,044.00</u>	<u>1,783,390.00</u>
Excess Revenues over (under) Expenditu	<u>\$ 73.20</u>	<u>\$ (443,557.89)</u>	<u>\$ (633,214.62)</u>	<u>\$ (478,031.51)</u>

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

ASSETS

Current Assets		
Simmons Bank	\$	1,892,742.77
Taxes Receivable		1,461,883.00
Due From General Fund		0.30
		<u> </u>
Total Current Assets		3,354,626.07
Property and Equipment		
		<u> </u>
Total Property and Equipment		0.00
Other Assets		
		<u> </u>
Total Other Assets		0.00
		<u> </u>
Total Assets	\$	<u><u>3,354,626.07</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	\$	489,447.00
		<u> </u>
Total Deferred Inflows of Resources		489,447.00
		<u> </u>
Total Liabilities		489,447.00
Fund Balance		
Fund Balance - Assigned		3,904,113.87
Excess Revenue over (under) Ex		(1,038,934.80)
		<u> </u>
Total Fund Balance		2,865,179.07
		<u> </u>
Total Liab, Def Infs & Fund Balance	\$	<u><u>3,354,626.07</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 0.00	0.00	\$ 1,452,602.90	99.38
Simmons Bank	803.43	100.00	9,055.30	0.62
	<hr/>		<hr/>	
Total Revenues	803.43	100.00	1,461,658.20	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	803.43	100.00	1,461,658.20	100.00
Expenditures				
UMB Bank	0.00	0.00	618.00	0.04
Bond Interest	428,375.00	53,318.27	884,975.00	60.55
Bond Principal	0.00	0.00	1,615,000.00	110.49
	<hr/>		<hr/>	
Total Expenditures	428,375.00	53,318.27	2,500,593.00	171.08
	<hr/>		<hr/>	
Excess of Revenue over (under) Expend	\$ (427,571.57)	(53,218.2)	\$ (1,038,934.80)	(71.08)
	<hr/>		<hr/>	

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 0.00	\$ 2,906.87	\$ 1,452,602.90	\$ 1,116,689.02
Simmons Bank	803.43	916.97	9,055.30	9,047.18
Total Revenues	<u>803.43</u>	<u>3,823.84</u>	<u>1,461,658.20</u>	<u>1,125,736.20</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>803.43</u>	<u>3,823.84</u>	<u>1,461,658.20</u>	<u>1,125,736.20</u>
Expenditures				
UMB Bank	0.00	0.00	618.00	318.00
Bond Interest	428,375.00	0.00	884,975.00	812,752.78
Bond Principal	0.00	0.00	1,615,000.00	785,000.00
Total Expenditures	<u>428,375.00</u>	<u>0.00</u>	<u>2,500,593.00</u>	<u>1,598,070.78</u>
Excess Revenue over (under) Expend	<u>\$ (427,571.57)</u>	<u>\$ 3,823.84</u>	<u>\$ (1,038,934.80)</u>	<u>\$ (472,334.58)</u>

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

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>5,094,467.35</u>
Total Current Assets		5,094,467.35
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>5,094,467.35</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		0.00
Fund Balance		
Fund Balance - Restricted	\$	5,268,409.62
Excess Revenue over (under) Ex		<u>(173,942.27)</u>
Total Fund Balance		<u>5,094,467.35</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>5,094,467.35</u></u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 217.99	100.00	\$ 2,446.24	100.00
Total Revenues	<u>217.99</u>	<u>100.00</u>	<u>2,446.24</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>217.99</u>	<u>100.00</u>	<u>2,446.24</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	0.00	0.00	32,280.21	1,319.58
Station 1 Construction	68,923.02	11,617.51	131,323.71	5,368.39
Station 4 Construction	11,036.10	5,062.66	11,036.10	451.15
Bank Charges	195.40	89.64	1,748.49	71.48
Total Expenditures	<u>80,154.52</u>	<u>16,769.82</u>	<u>176,388.51</u>	<u>7,210.60</u>
Excess Revenue over (under) Expenditur	<u>\$ (79,936.53)</u>	<u>(36,669.8)</u>	<u>\$ (173,942.27)</u>	<u>(7,110.60)</u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 0.00	0.00	\$ 1,345.49	55.00
Simmons Bank Interest - 5766	217.99	100.00	1,100.75	45.00
	<hr/>		<hr/>	
Total Revenues	217.99	100.00	2,446.24	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	217.99	100.00	2,446.24	100.00
	<hr/>		<hr/>	
Expenditures				
ArchImages	0.00	0.00	25,845.69	1,056.55
City of Fenton	0.00	0.00	4,300.00	175.78
VISA	0.00	0.00	415.52	16.99
TSI Global	0.00	0.00	1,719.00	70.27
ArchImages	2,100.71	963.67	40,741.59	1,665.48
Holt Electrical Supply	1,090.31	500.17	16,752.79	684.84
Williams Scotsman Inc	0.00	0.00	8,097.33	331.01
Fabick	65,732.00	10,153.68	65,732.00	2,687.06
RSI Kitchen & Bath	3,450.00	1,582.64	3,450.00	141.03
Hallmark Stone	6,453.10	2,960.27	6,453.10	263.80
VISA	1,133.00	519.75	1,133.00	46.32
Simmons Bank	195.40	89.64	1,748.49	71.48
	<hr/>		<hr/>	
Total Expenditures	80,154.52	16,769.82	176,388.51	7,210.60
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (79,936.53)	(36,669.8	\$ (173,942.27)	(7,110.60
	<hr/>		<hr/>	

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 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	217.99	5,167.09	2,446.24	32,725.05
Total Revenues	<u>217.99</u>	<u>5,167.09</u>	<u>2,446.24</u>	<u>5,475,114.95</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>217.99</u>	<u>5,167.09</u>	<u>2,446.24</u>	<u>5,475,114.95</u>
Expenditures				
Bld Construction House2	0.00	733,518.38	32,280.21	4,437,484.35
Bldg Construction House 3	0.00	24,629.00	0.00	66,161.05
Vehicles	0.00	0.00	0.00	35,996.00
Vehicles-Apparatus	0.00	0.00	0.00	343,070.00
Station 1 Construction	68,923.02	44,759.54	131,323.71	93,929.81
Station 4 Construction	11,036.10	0.00	11,036.10	0.00
Bond Issuance Fees	0.00	0.00	0.00	55,250.00
Bank Charges	195.40	200.57	1,748.49	911.58
Total Expenditures	<u>80,154.52</u>	<u>803,107.49</u>	<u>176,388.51</u>	<u>5,032,802.79</u>
Excess Revenue over (under) Expenditur	<u>\$ (79,936.53)</u>	<u>(797,940.40)</u>	<u>\$ (173,942.27)</u>	<u>442,312.16</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 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	0.00	4,931.58	1,345.49	31,290.01
Simmons Bank Interest - 5766	217.99	235.51	1,100.75	1,435.04
Total Revenues	<u>217.99</u>	<u>5,167.09</u>	<u>2,446.24</u>	<u>5,475,114.95</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>217.99</u>	<u>5,167.09</u>	<u>2,446.24</u>	<u>5,475,114.95</u>
Expenditures				
ArchImages	0.00	18.50	25,845.69	13,940.62
Shannon & Wilson	0.00	5,825.93	0.00	22,216.43
Conference Technologies	0.00	0.00	0.00	161,777.76
City of Fenton	0.00	0.00	4,300.00	0.00
Lawlor Corp	0.00	716,182.88	0.00	4,143,898.39
Sieveking	0.00	0.00	0.00	2,900.00
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	0.00	0.00	6,420.51
CBB Transportation	0.00	0.00	0.00	2,970.00
VISA	0.00	4,259.78	415.52	4,259.78
New System	0.00	7,231.29	0.00	7,231.29
TSI Global	0.00	0.00	1,719.00	0.00
Lawlor Corporation	0.00	24,629.00	0.00	33,645.53
MO Vocational Enterprises	0.00	0.00	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	0.00	0.00	32,612.00
Mid America Truck Tops	0.00	0.00	0.00	3,384.00
Rosenbauer	0.00	0.00	0.00	343,070.00
ArchImages	2,100.71	44,759.54	40,741.59	93,929.81
Holt Electrical Supply	1,090.31	0.00	16,752.79	0.00
Williams Scotsman Inc	0.00	0.00	8,097.33	0.00
Fabick	65,732.00	0.00	65,732.00	0.00
RSI Kitchen & Bath	3,450.00	0.00	3,450.00	0.00
Hallmark Stone	6,453.10	0.00	6,453.10	0.00
VISA	1,133.00	0.00	1,133.00	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	195.40	200.57	1,748.49	911.58
Total Expenditures	<u>80,154.52</u>	<u>803,107.49</u>	<u>176,388.51</u>	<u>5,032,802.79</u>
Excess Revenue over (under) Expenditur	<u>\$ (79,936.53)</u>	<u>(797,940.40)</u>	<u>\$ (173,942.27)</u>	<u>442,312.16</u>