

Fenton Fire Protection District

Financial Statements
~
January 2024

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 January 31, 2024, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2024. 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

February 17, 2024

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

JAN 31, 2024	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	5.96	(2.34)	6.28	(2.02)
February	16.70				
March	25.00				
April	33.30				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$363,451)	1%	\$117,130	(\$274,083)	\$44,241	(\$89,367)
2023	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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	64.04	(19.26)	78.12	(5.18)
November	91.60	72.30	(19.30)	84.96	(6.64)
December	100.00	80.02	(19.98)	93.94	(6.06)
(\$2,607,723)	1%	\$117,130	(\$2,339,608)	\$44,241	(\$268,114)
2022	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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)
(\$2,570,389)	1%	\$117,130	(\$2,542,794)	\$44,241	(\$27,595)
2021	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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)
(\$1,836,548)	1%	\$117,130	(\$1,394,581)	\$44,241	(\$241,968)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JAN 31, 2024	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2024 - COMPARED TO 2024 BUDGET	2024	2024	OVER (UNDER)	% OF
	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,076,964	\$15,577,734	(\$10,500,770)	32.59%
Building and other permits	9,638	125,000	(115,362)	7.71%
Ambulance fees, net	104,209	725,000	(620,791)	14.37%
Interest	147,353	400,000	(252,647)	36.84%
Miscellaneous revenue	5,500	26,500	(21,000)	20.75%
GEMT revenue	0	120,000	(120,000)	0.00%
TOTAL REVENUES	\$5,343,664	\$16,974,234	(\$11,630,570)	31.48%
EXPENDITURES				
Bank service charges	\$144	\$2,000	(\$1,856)	7.20%
Building maintenance	3,610	101,840	(98,230)	3.54%
Depreciated assets - capital assets	52,922	673,022	(620,100)	7.86%
Doctors fees & medical exams	0	75,000	(75,000)	0.00%
Dues and subscriptions	6,097	41,973	(35,876)	14.53%
Election expenses	0	0	0	
Equipment maintenance & expensed	6,315	250,175	(243,860)	2.52%
Equipment maintenance & expensed - IT	14,445	151,500	(137,055)	9.53%
Equipment purchases and replacement	391	705,000	(704,609)	0.06%
Gasoline and oil	4,131	108,500	(104,369)	3.81%
Insurance - employee - medical & dental	136,813	2,227,700	(2,090,887)	6.14%
Insurance - general	5,128	765,500	(760,372)	0.67%
Miscellaneous expenses	306	14,250	(13,944)	2.15%
Office supplies and expenses	1,963	42,200	(40,237)	4.65%
Payroll taxes	48,283	630,000	(581,737)	7.66%
Professional fees & services	14,245	213,000	(198,755)	6.69%
Professional fees & services - GEMT	0	100,000	(100,000)	0.00%
Salaries	614,629	9,313,000	(8,698,371)	6.60%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	2,820	28,000	(25,180)	10.07%
Training and education	19,986	196,150	(176,164)	10.19%
Uniforms	26,753	146,750	(119,997)	18.23%
Utilities	11,956	170,000	(158,044)	7.03%
Vehicle maintenance & repairs	4,377	176,500	(172,123)	2.48%
Work Comp Claims	123	5,000	(4,877)	2.46%
TOTAL EXPENDITURES	\$975,417	\$16,137,060	(\$15,161,643)	6.04%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,368,247	\$837,174	\$3,531,073	521.78%
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$0	-0.00%
USE OF DISTRICT RESERVES	\$0	\$115,694	(\$115,694)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,368,247	\$102,868	\$3,415,379	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED				JAN 31, 2024	PAGE 4
ACTUAL Y-T-D 2024 - COMPARED TO ACTUAL 2023 Y-T-D		2024	2023	2024 - 2023 \$	2024 - 2023 %
		ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES					
Tax collections		\$5,076,964	\$6,054,418	(\$977,454)	✓ -16.14%
Building and other permits		9,638	5,986	3,652	✓ 61.01%
Ambulance fees, net		104,209	81,596	22,613	✓ 27.71%
Interest		147,353	96,233	51,120	✓ 53.12%
Miscellaneous revenue		5,500	100	5,400	5400.00%
GEMT revenue		0	0	0	
TOTAL REVENUES		\$5,343,664	\$6,238,333	(\$894,669)	✓ -14.34%
EXPENDITURES					
Bank service charges		\$144	\$123	\$21	17.07%
Building maintenance		3,610	5,237	(1,627)	-31.07%
Depreciated assets - capital assets		52,922	5,300	47,622	✓ 898.53%
Doctors fees & medical exams		0	0	0	
Dues and subscriptions		6,097	7,581	(1,484)	-19.58%
Election expenses		0	0	0	
Equipment maintenance & expensed		6,315	8,134	(1,819)	-22.36%
Equipment maintenance & expensed - IT		14,445	12,711	1,734	✓ 13.64%
Equipment purchases and replacement		391	208,867	(208,476)	✓ -99.81%
Gasoline and oil		4,131	5,118	(987)	-19.28%
Insurance - employee - medical & dental		136,813	108,039	28,774	✓ 26.63%
Insurance - general		5,128	5,122	6	0.12%
Miscellaneous expenses		306	578	(272)	-47.06%
Office supplies and expenses		1,963	3,374	(1,411)	-41.82%
Payroll taxes		48,263	48,353	(90)	-0.19%
Professional fees & services		14,245	30,564	(16,319)	✓ -53.39%
Professional fees & services - GEMT		0	0	0	
Salaries		600,352	576,966	23,386	✓ 4.05%
Salaries - OT		14,277	42,188	(27,911)	✓ -66.16%
Supplies - EMS - cleaning		2,820	4,854	(2,034)	-41.90%
Training and education		19,986	11,706	8,280	✓ 70.73%
Uniforms		26,753	26,598	155	0.58%
Utilities		11,956	14,528	(2,572)	-17.70%
Vehicle maintenance & repairs		4,377	3,279	1,098	33.49%
Work Comp Claims		123	0	123	
TOTAL EXPENDITURES		\$975,417	\$1,129,220	(\$153,803)	✓ -13.62%
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)		\$4,368,247	\$5,109,113	(\$740,866)	-14.50%
General/Ambulance/Pension Overhead Transfer		\$0	(\$750,000)	\$750,000	
USE OF DISTRICT RESERVES		\$0	\$0	\$0	
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)		\$4,368,247	\$4,359,113	\$9,134	0.21%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				JAN 31, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$11,995,775	\$3,581,959	\$15,577,734	\$594,820	\$1,192,562	\$2,499,864		\$19,864,980
Building and other permits	125,000		125,000					125,000
Ambulance fees, net		725,000	725,000					725,000
Interest	300,000	100,000	400,000	10,000	5,000	10,000	1,500	426,500
Miscellaneous revenue	26,500	0	26,500		0		0	26,500
GEMT revenue		120,000	120,000					120,000
TOTAL REVENUES	\$12,447,275	\$4,528,959	\$16,974,234	\$604,820	\$1,197,562	\$2,509,864	\$1,500	\$21,287,980
EXPENDITURES								
Bank service charges	\$500	\$1,500	\$2,000					\$2,000
Building maintenance	71,288	30,552	101,840					101,840
Depreciated assets - capital assets	673,022	0	673,022				\$0	673,022
Doctors fees & medical exams	52,500	22,500	75,000					75,000
Dues and subscriptions	30,029	11,944	41,973					41,973
Election expenses	0	0	0					0
Equipment maintenance & expensed	118,425	131,750	250,175					250,175
Equipment maintenance & expensed - IT	151,500		151,500					151,500
Equipment purchases and replacement	705,000	0	705,000				5,000,001	5,705,001
Gasoline and oil	75,950	32,550	108,500					108,500
Insurance - employee - medical & dental	1,589,390	668,310	2,227,700					2,227,700
Insurance - general	535,860	229,850	765,500					765,500
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	29,540	12,660	42,200					42,200
Payroll taxes	441,000	189,000	630,000					630,000
Professional fees & services	142,100	70,900	213,000			1,000		214,000
Professional fees & services - GEMT		100,000	100,000					100,000
Salaries	6,598,600	2,714,400	9,313,000					9,313,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	19,600	8,400	28,000					28,000
Training and education	124,175	71,975	196,150					196,150
Uniforms	104,225	42,525	146,750					146,750
Utilities	119,000	51,000	170,000	99,650				269,650
Vehicle maintenance & repairs	149,000	27,500	176,500					176,500
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				488,767				488,767
Pension Contribution					2,047,562			2,047,562
Debt Service payments - principal + interest						2,144,800		2,144,800
TOTAL EXPENDITURES	\$11,712,969	\$4,424,091	\$16,137,060	\$588,417	\$2,047,562	\$2,145,800	\$5,000,001	\$25,918,840
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$734,308	\$102,868	\$837,174	\$16,403	(\$850,000)	\$364,064	(\$4,998,501)	(\$4,630,860)
General/Ambulance/Pension Overhead Transfer	(\$850,000)		(\$850,000)		\$850,000	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$115,694	\$0	\$115,694	\$0	\$0	\$0	\$4,998,501	\$5,114,195
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$0	\$102,868	\$102,868	\$16,403	\$0	\$0	\$0	\$119,271

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				JAN 31, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$3,909,242	\$1,167,722	\$5,076,964	\$193,863	\$389,026	\$841,751		\$6,501,804
Building and other permits	9,638		9,638					9,638
Ambulance fees, net		104,209	104,209					104,209
Interest	107,635	39,718	147,353	4,761	2,809	1,343	212	156,478
Miscellaneous revenue	5,500	0	5,500				0	5,500
GEMT revenue	0	0	0					0
TOTAL REVENUES	\$4,032,015	\$1,311,649	\$5,343,664	\$198,624	\$391,835	\$843,094	\$212	\$6,777,429
EXPENDITURES								
Bank service charges	\$65	\$79	\$144					\$144
Building maintenance	2,527	1,083	3,610					3,610
Depreciated assets - capital assets	52,922	0	52,922				0	52,922
Doctors fees & medical exams	0	0	0					0
Dues and subscriptions	4,268	1,829	6,097					6,097
Election expenses	0	0	0					0
Equipment maintenance & expensed	842	5,473	6,315					6,315
Equipment maintenance & expensed - IT	14,445		14,445					14,445
Equipment purchases and replacement	391	0	391				42,908	43,299
Gasoline and oil	2,892	1,239	4,131					4,131
Insurance - employee - medical & dental	89,036	47,775	136,813					136,813
Insurance - general	3,589	1,539	5,128					5,128
Miscellaneous expenses	214	92	306					306
Office supplies and expenses	1,374	589	1,963					1,963
Payroll taxes	34,202	14,061	48,263					48,263
Professional fees & services	6,675	7,570	14,245				192	14,437
Professional fees & services - GEMT		0	0					0
Salaries	434,738	179,891	614,629					614,629
Salaries - OT			0					0
Supplies - cleaning & laundry	1,974	846	2,820					2,820
Training and education	16,165	3,821	19,986					19,986
Uniforms	18,727	8,028	26,753					26,753
Utilities	8,370	3,588	11,956	6,619				18,575
Vehicle maintenance & repairs	4,013	364	4,377					4,377
Work Comp Claims	86	37	123					123
Dispatch - CCE-911			0	244,383				244,383
Pension Contribution					\$0			0
Debt Service payments - principal + interest						0		0
TOTAL EXPENDITURES	\$697,517	\$277,900	975,417	\$251,002	\$0	\$0	\$43,100	\$1,269,519
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,334,498	\$1,033,749	\$4,368,247	(\$52,378)	\$391,835	\$843,094	(\$42,888)	\$5,507,910
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0			\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,334,498	\$1,033,749	\$4,368,247	(\$52,378)	\$391,835	\$0	(\$42,888)	\$4,664,816

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				JAN 31, 2024	DEBT SERVICE	CAPITAL PROJECTS	PAGE 7
	OVER (UNDER) BUDGET							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH				
REVENUES								
Tax collections	(\$8,086,533)	(\$2,414,237)	(\$10,500,770)	(\$400,957)	(\$803,536)		\$0	(\$13,363,376)
Building and other permits	(115,362)	0	(115,362)	0	0		0	(115,362)
Ambulance fees, net	0	(620,791)	(620,791)	0	0		0	(620,791)
Interest	(192,365)	(60,282)	(252,647)	(5,239)	(2,191)		(1,288)	(270,022)
Miscellaneous revenue	(21,000)	0	(21,000)	0	0		0	(21,000)
GEMT revenue	0	(120,000)	(120,000)	0	0		0	(120,000)
TOTAL REVENUES	(\$8,415,260)	(\$3,215,310)	(\$11,630,570)	(\$408,195)	(\$805,727)	\$0	(\$1,288)	(\$14,510,551)
EXPENDITURES								
Bank service charges	(\$435)	(\$1,421)	(\$1,856)	\$0	\$0		\$0	(\$1,856)
Building maintenance	(68,761)	(29,469)	(98,230)	0	0		0	(98,230)
Depreciated assets - capital assets	(620,100)	0	(620,100)	0	0		0	(620,100)
Doctors fees & medical exams	(52,500)	(22,500)	(75,000)	0	0		0	(75,000)
Dues and subscriptions	(25,761)	(10,115)	(35,876)	0	0		0	(35,876)
Election expenses	0	0	0	0	0		0	0
Equipment maintenance & expensed	(117,583)	(126,277)	(243,860)	0	0		0	(243,860)
Equipment maintenance & expensed - IT	(137,055)	0	(137,055)	0	0		0	(137,055)
Equipment purchases and replacement	(704,609)	0	(704,609)	0	0		(4,957,093)	(5,661,702)
Gasoline and oil	(73,058)	(31,311)	(104,369)	0	0		0	(104,369)
Insurance - employee - medical & dental	(1,470,362)	(620,535)	(2,090,897)	0	0		0	(2,090,897)
Insurance - general	(532,261)	(228,111)	(760,372)	0	0		0	(760,372)
Miscellaneous expenses	(8,561)	(5,383)	(13,944)	0	0		0	(13,944)
Office supplies and expenses	(28,166)	(12,071)	(40,237)	0	0		0	(40,237)
Payroll taxes	(406,798)	(174,936)	(581,737)	0	0		0	(581,737)
Professional fees & services	(135,425)	(63,330)	(198,755)	0	0		192	(199,563)
Professional fees & services - GEMT	0	(100,000)	(100,000)	0	0		0	(100,000)
Salaries	(6,163,862)	(2,534,509)	(8,698,371)	0	0		0	(8,698,371)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(17,626)	(7,554)	(25,180)	0	0		0	(25,180)
Training and education	(108,010)	(68,164)	(176,164)	0	0		0	(176,164)
Uniforms	(85,498)	(34,499)	(119,997)	0	0		0	(119,997)
Utilities	(110,630)	(47,414)	(158,044)	(93,031)	0		0	(251,075)
Vehicle maintenance & repairs	(144,987)	(27,136)	(172,123)	0	0		0	(172,123)
Work Comp Claims	(3,414)	(1,463)	(4,877)	0	0		0	(4,877)
Dispatch - CCE-911	0	0	0	(244,384)	0		0	(244,384)
Pension Contribution	0	0	0	0	(2,047,562)		0	(2,047,562)
Debt Service payments - principal + interest						(2,144,800)		(2,144,800)
TOTAL EXPENDITURES	(\$11,015,452)	(\$4,145,191)	(\$15,161,643)	(\$337,415)	(\$2,047,562)	(\$2,144,800)	(\$4,956,901)	(\$24,649,321)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$2,600,192	\$930,881	\$3,531,073	(\$68,781)	\$1,241,835	\$2,144,800	\$4,956,901	\$10,138,770

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							PAGE 8
	PERCENT OF BUDGET USED				JAN 31, 2024			
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES								
Tax collections	32.59%	32.60%	32.59%	32.59%	32.62%			32.73%
Building and other permits	7.71%		7.71%					7.71%
Ambulance fees, net		14.37%	14.37%					14.37%
Interest	36.88%	39.72%	36.84%	47.61%			14.13%	36.69%
Miscellaneous revenue	20.75%		20.75%					20.75%
GEMT revenue		0.00%	0.00%					0.00%
TOTAL REVENUES	32.39%	28.97%	31.48%	32.84%	32.72%		14.13%	31.84%
EXPENDITURES								
Bank service charges	13.00%		7.20%					7.20%
Building maintenance	3.54%	3.54%	3.54%					3.54%
Depreciated assets - capital assets								
Doctors fees & medical exams	0.00%	0.00%	0.00%					0.00%
Dues and subscriptions	14.21%	15.31%	14.53%					14.53%
Election expenses								
Equipment maintenance & expensed	0.71%	4.15%	2.52%					2.52%
Equipment maintenance & expensed - IT	9.53%		9.53%					9.53%
Equipment purchases and replacement							0.86%	0.76%
Gasoline and oil	3.81%	3.81%	3.81%					3.81%
Insurance - employee - medical & dental	5.71%	7.15%	6.14%					6.14%
Insurance - general	0.67%	0.67%	0.67%					0.67%
Miscellaneous expenses	2.44%	1.68%	2.15%					2.15%
Office supplies and expenses	4.65%	4.65%	4.65%					4.65%
Payroll taxes	7.76%	7.44%	7.66%					7.66%
Professional fees & services	4.70%	10.88%	6.69%					6.75%
Professional fees & services - GEMT		0.00%	0.00%					0.00%
Salaries	6.59%	6.63%	6.60%					6.60%
Salaries - OT								
Supplies - cleaning & laundry	10.07%	10.07%	10.07%					10.07%
Training and education	13.02%	6.31%	10.19%					10.19%
Uniforms	17.07%	18.87%	18.23%					18.23%
Utilities	7.03%	7.03%	7.03%	6.64%				6.89%
Vehicle maintenance & repairs	2.69%	1.32%	2.48%					2.48%
Work Comp Claims	2.46%	2.47%	2.46%					2.46%
Dispatch - CCE-911				50.00%				50.00%
Pension Contribution					0.00%			0.00%
Debt Service payments - principal + interest						0.00%		0.00%
TOTAL EXPENDITURES	6.96%	6.28%	6.04%	42.66%	0.00%	0.00%	0.86%	4.90%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			JAN 31, 2024	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$3,909,242	\$11,995,775	(\$8,086,533)	32.59%
Building and other permits	9,638	125,000	(115,362)	7.71%
Interest	107,635	300,000	(192,365)	35.88%
Miscellaneous revenue	5,500	26,500	(21,000)	20.75%
TOTAL REVENUES	\$4,032,015	\$12,447,275	(\$8,415,260)	32.39%
EXPENDITURES				
Bank service charges	\$65	\$500	(\$435)	13.00%
Building maintenance	2,527	71,288	(68,761)	3.54%
Depreciated assets - capital assets	52,922	673,022	(620,100)	7.86%
Doctors fees & medical exams		52,500	(52,500)	0.00%
Dues and subscriptions	4,268	30,029	(25,761)	14.21%
Election expenses		0	0	
Equipment maintenance & expensed	842	118,425	(117,583)	0.71%
Equipment maintenance & expensed - IT	14,445	151,500	(137,055)	9.53%
Equipment purchases and replacement	391	705,000	(704,609)	0.06%
Gasoline and oil	2,892	75,950	(73,058)	3.81%
Insurance - employee - medical & dental	89,038	1,559,390	(1,470,352)	5.71%
Insurance - general	3,589	535,850	(532,261)	0.67%
Miscellaneous expenses	214	8,775	(8,561)	2.44%
Office supplies and expenses	1,374	29,540	(28,166)	4.65%
Payroll taxes	34,202	441,000	(406,798)	7.76%
Professional fees & services	6,675	142,100	(135,425)	4.70%
Salaries	434,738	6,598,600	(6,163,862)	6.59%
Salaries - OT		0	0	
Supplies - cleaning & laundry	1,974	19,600	(17,626)	10.07%
Training and education	16,165	124,175	(108,010)	13.02%
Uniforms	18,727	104,225	(85,498)	17.97%
Utilities	8,370	119,000	(110,630)	7.03%
Vehicle maintenance & repairs	4,013	149,000	(144,987)	2.69%
Work Comp Claims	86	3,500	(3,414)	2.46%
TOTAL EXPENDITURES	\$697,517	\$11,712,969	(\$11,015,452)	5.96%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,334,498	\$734,306	2,600,192	454.10%
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$850,000	
TOTAL OVERHEAD TRANSFERS	\$0	(\$850,000)	\$850,000	
USE OF DISTRICT RESERVES	0	\$115,694		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,334,498	\$0	\$2,600,192	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			JAN 31, 2024	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,167,722	\$3,581,959	(\$2,414,237)	32.60%
Ambulance fees, net	104,209	725,000	(620,791)	14.37%
Interest	39,718	100,000	(60,282)	39.72%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	120,000	(120,000)	0.00%
TOTAL REVENUES	\$1,311,649	\$4,526,959	(\$3,215,310)	28.97%
EXPENDITURES				
Bank service charges	\$79	\$1,500	(\$1,421)	5.27%
Building maintenance	1,083	30,552	(29,469)	3.54%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams		22,500	(22,500)	0.00%
Dues and subscriptions	1,829	11,944	(10,115)	15.31%
Election expenses		0	0	
Equipment maintenance & expensed	5,473	131,750	(126,277)	4.15%
Equipment purchases and replacement		0	0	
Gasoline and oil	1,239	32,550	(31,311)	3.81%
Insurance - employee - medical & dental	47,775	668,310	(620,535)	7.15%
Insurance - general	1,539	229,650	(228,111)	0.67%
Miscellaneous expenses	92	5,475	(5,383)	1.68%
Office supplies and expenses	589	12,660	(12,071)	4.65%
Payroll taxes	14,061	189,000	(174,939)	7.44%
Professional fees & services	7,570	70,900	(63,330)	10.68%
Professional fees & services - GEMT		100,000	(100,000)	0.00%
Salaries	179,891	2,714,400	(2,534,509)	6.63%
Salaries - OT		0	0	
Supplies - EMS - cleaning	846	8,400	(7,554)	10.07%
Training and education	3,821	71,975	(68,154)	5.31%
Uniforms	8,026	42,525	(34,499)	18.87%
Utilities	3,586	51,000	(47,414)	7.03%
Vehicle maintenance & repairs	364	27,500	(27,136)	1.32%
Work Comp Claims	37	1,500	(1,463)	2.47%
TOTAL EXPENDITURES	\$277,900	\$4,424,091	(\$4,146,191)	6.28%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,033,749	\$102,868	\$930,881	0.00%
General/Ambulance Overhead Transfer		\$0	0	
USE OF DISTRICT RESERVES				
	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,033,749	\$102,868	\$930,881	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			JAN 31, 2024	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$389,026	\$1,192,562	(\$803,536)	32.62%
Interest	2,809	5,000	(2,191)	56.18%
TOTAL REVENUES	\$391,835	\$1,197,562	(\$805,727)	32.72%
EXPENDITURES				
Pension Fund	\$0	\$2,047,562	(\$2,047,562)	0.00%
TOTAL EXPENDITURES	\$0	\$2,047,562	(\$2,047,562)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$391,835	(\$850,000)	\$1,241,835	-46.10%
TRANSFER FROM GENERAL FUND	\$0	\$850,000	(\$850,000)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$391,835	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			JAN 31, 2024	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$193,863	\$594,820	(\$400,957)	32.59%
Interest	4,761	10,000	(5,239)	47.61%
TOTAL REVENUES	\$198,624	\$604,820	(\$406,196)	32.84%
EXPENDITURES				
Dispatching fees	\$244,383	\$488,767	(\$244,384)	50.00%
Telephone	3,180	25,000	(21,820)	12.72%
Communication expenses	3,439	74,650	(71,211)	4.61%
TOTAL EXPENDITURES	\$251,002	\$588,417	(\$337,415)	42.66%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$52,378)	\$16,403	(\$68,781)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$52,378)	\$16,403	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND				JAN 31, 2024	PAGE 13
		ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES					
Taxes		\$841,751	\$2,499,864	(\$1,658,113)	33.67%
Interest		1,343	10,000	(8,657)	13.43%
TOTAL REVENUES		\$843,094	\$2,509,864	(\$1,666,770)	33.59%
EXPENDITURES					
Debt Service		\$0	\$2,144,800	(\$2,144,800)	0.00%
Professional fees		0	1,000	(1,000)	
TOTAL EXPENDITURES		\$0	\$2,145,800	(\$2,145,800)	0.00%
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)		\$843,094	\$364,064	\$479,030	231.58%
USE OF DISTRICT RESERVES		\$0	\$0	\$0	
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES), net after uses		\$843,094	\$364,064	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			JAN 31, 2024	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	212	1,500	(\$1,288)	14.13%
TOTAL REVENUES	\$212	\$1,500	(\$1,288)	14.13%
EXPENDITURES				
Depreciated Assets	\$0	\$0	\$0	
Equipment & Vehicles	0	0	0	
Professional Fees	192	0	192	
Buildings	42,908	5,000,001	(4,957,093)	0.86%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$43,100	\$5,000,001	(\$4,956,901)	0.86%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$42,888)	(\$4,998,501)	\$4,955,613	0.86%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$4,998,501	(\$4,998,501)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$42,888)	\$0	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JAN 31, 2024	PAGE 15
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$3,909,242	\$4,882,416	(\$753,174)	✓ -16.15%
Building and other permits	9,638	5,986	3,652	✓ 61.01%
Interest	107,635	70,163	37,472	✓ 53.41%
Miscellaneous revenue	5,500	100	5,400	5400.00%
TOTAL REVENUES	\$4,032,015	\$4,738,665	(\$706,650)	✓ -14.91%
EXPENDITURES				
Bank service charges	\$65	\$35	\$30	85.71%
Building maintenance	2,527	3,666	(1,139)	✓ -31.07%
Depreciated assets - capital assets	52,922	5,300	47,622	✓ 898.53%
Doctors fees & medical exams	0		0	
Dues and subscriptions	4,268	5,307	(1,039)	-19.58%
Election expenses	0		0	
Equipment maintenance & expensed	842	3,169	(2,327)	-73.43%
Equipment maintenance & expensed - IT	14,445	12,711	1,734	✓ 13.64%
Equipment purchases and replacement	391	208,867	(208,476)	✓ -99.81%
Gasoline and oil	2,892	3,583	(691)	✓ -19.29%
Insurance - employee - medical & dental	89,038	101,804	(12,766)	✓ -12.54%
Insurance - general	3,589	3,585	4	0.11%
Miscellaneous expenses	214	405	(191)	-47.16%
Office supplies and expenses	1,374	2,362	(988)	-41.83%
Payroll taxes	34,202	34,185	17	0.05%
Professional fees & services	6,675	17,994	(11,319)	✓ -62.90%
Salaries	424,744	408,018	16,726	✓ 4.10%
Salaries - OT	9,994	29,532	(19,538)	✓ -66.16%
Supplies - cleaning & laundry	1,974	3,398	(1,424)	-41.91%
Training and education	16,165	9,706	6,459	66.55%
Uniforms	18,727	18,619	108	0.58%
Utilities	8,370	10,167	(1,797)	-17.67%
Vehicle maintenance & repairs	4,013	3,259	754	23.14%
Work Comp Claims	86	0	86	
TOTAL EXPENDITURES	\$697,517	\$885,672	(\$188,155)	✓ -21.24%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,334,498	\$3,852,993	(\$518,495)	-13.46%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	(\$750,000)	\$750,000	-100.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,334,498	\$3,102,993	\$231,505	7.46%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JAN 31, 2024	PAGE 16
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,167,722	\$1,392,002	(\$224,280)	✓ -16.11%
Ambulance fees, net	104,209	81,596	22,613	✓ 27.71%
Interest	39,718	26,070	13,648	✓ 52.35%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	0	0	
TOTAL REVENUES	\$1,311,649	\$1,499,668	(\$188,019)	✓ -12.54%
EXPENDITURES				
Bank service charges	\$79	\$88	(\$9)	-10.23%
Building maintenance	1,083	1,571	(488)	-31.06%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	0	0	0	
Dues and subscriptions	1,829	2,274	(445)	-19.57%
Election expenses	0	0	0	
Equipment maintenance & expensed	5,473	4,965	508	10.23%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	1,239	1,535	(296)	-19.28%
Insurance - employee - medical & dental	47,775	6,235	41,540	✓ 666.24%
Insurance - general	1,539	1,537	2	0.13%
Miscellaneous expenses	92	173	(81)	-46.82%
Office supplies and expenses	589	1,012	(423)	-41.80%
Payroll taxes	14,061	14,168	(107)	-0.76%
Professional fees & services	7,570	12,570	(5,000)	-39.78%
Professional fees & services - GEMT	0	0	0	
Salaries	175,608	168,948	6,660	3.94%
Salaries - OT	4,283	12,656	(8,373)	-66.16%
Supplies - EMS - cleaning	846	1,456	(610)	-41.90%
Training and education	3,821	2,000	1,821	91.05%
Uniforms	8,026	7,979	47	0.59%
Utilities	3,586	4,361	(775)	-17.77%
Vehicle maintenance & repairs	364	20	344	1720.00%
Work Comp Claims	37	0	37	
TOTAL EXPENDITURES	\$277,900	\$243,548	\$34,352	✓ 14.10%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,033,749	\$1,256,120	(\$222,371)	-17.70%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,033,749	\$1,256,120	(\$222,371)	-17.70%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	JAN 31, 2024			PAGE 17
CASH RESERVES AS OF	JAN 31, 2024	JAN 31, 2023	2024 - 2023 \$	2024 - 2023 %
JAN 31, 2024	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$21,902,986.95	\$18,322,473.07	\$3,580,513.88	19.54%
Simmons Bank - Flexible Spending Account	13,266.58	10,241.32	3,025.26	29.54%
Simmons Bank - Health Reimbursement Account	5,103.18	5,705.65	(602.47)	-10.56%
Investment account - various	2,885,496.73	4,518,615.87	(1,633,119.14)	-36.14%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$24,807,038.44	\$22,857,220.91	\$1,949,817.53	8.53%
AMBULANCE FUND:				
Simmons Bank - 3181	\$9,261,164.69	\$7,510,298.21	\$1,750,866.48	23.31%
Meramec Valley Bank - Money Market	0.00	7,698.38	(7,698.38)	-100.00%
Investment account	801,491.30	1,038,647.17	(237,155.87)	-22.83%
TOTAL AMBULANCE FUND CASH BALANCES	\$10,062,655.99	\$8,556,643.76	\$1,506,012.23	17.60%
TOTAL OPERATING FUND CASH BALANCES	\$34,869,694.43	\$31,413,864.67	\$3,455,829.76	11.00%
LESS: Remaining 2024 Budget expenses, net	(\$15,161,643)	(\$16,077,438)	\$915,795.00	-5.70%
ESTIMATED CASH RESERVE	\$19,708,051 ✓	\$15,336,427 ✓	\$4,371,624.76 ✓	28.50% ✓
# of Months - Estimated Reserve	14.66 ✓	11.40 ✓	3.25 ✓	28.50% ✓
Estimated Reserve - %	122.13% ✓	95.04% ✓	27.09% ✓	
Cash Balances, before reserves - committed funds	\$19,708,051	\$15,336,427		
Less: Reserve - Assigned for Future Operations	(4,000,000)	(4,000,000)		
Less: Reserve - Assigned - Emergency Preparedness	(3,000,000)	(3,000,000)		
Less: Reserve - Assigned - Unfunded Pension Obligations	(5,000,000)	(5,000,000)		
Less: Reserve - Assigned - Equipment & Vehicle Replacement	(5,000,000)	(5,000,000)		
Less: Reserve - Assigned - New Fire Stations	(3,000,000)	(3,000,000)		
TOTAL Cash Balance, after reserves	(\$291,949)	(\$4,663,573)		
Monthly Expenses	1,344,755	1,344,755		
Months Cash on Hand, after reserves	-0.22 ✓	-3.47 ✓		

**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:

9/30/2023	*****	*****	Not Avail.	*****	Not Avail.
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	*****	*****	*****	*****	****

DepositAccounts.com

Period Ending:

9/31/2023					
Institution Health	B	B+	Not Avail.	A	Not Avail.
Texas Ratio	A+	A+	Not Avail.	A	Not Avail.
6/30/2023					
Institution Health	B	A+	Not Avail.	A	Not Avail.
Texas Ratio	A+	A+	Not Avail.	A	Not Avail.
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.

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 Q3 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 September 30, 2023 Commerce Bank had \$22.8 million in non-current loans and owned real-estate with \$2.2 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.04% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overall</i>		<i>Assets and Liabilities</i>	
FDIC Certificate #	24998	Assets	Q3 2023 \$31.2B vs Q3 2022 \$32.41B
Year Established	1984	Loans	Q3 2023 \$16.97B vs Q3 2022 \$15.76B
Employees	4557	Deposits	Q3 2023 \$25.44B vs Q3 2022 \$27.63B
Primary Regulator	FED	Equity Capital	Q3 2023 \$2.03B vs Q3 2022 \$1.92B
<i>Profit Margin</i>		Loan Loss Allowance	Q3 2023 \$162.2MM vs Q3 2022 \$143.4MM
Return on Assets - YTD	1.48%	Unbacked Noncurrent Loans	Q3 2023 \$21.6MM vs Q3 2022 \$16.76MM
Return on Equity - YTD	22.49%	Real Estate Owned	Q3 2023 \$1.2MM vs Q3 2022 \$1.6MM
Annual Interest Income	\$1.01B		

Health

B+

Data as of Q3 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 September 30, 2023 Simmons Bank had \$73.66 million in non-current loans and owned real-estate with \$3.67 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 2.01% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overall</i>		<i>Assets and Liabilities</i>	
FDIC Certificate #	3890	Assets	Q3 2023 \$27.52B vs Q3 2022 \$27.02B
Year Established	1903	Loans	Q3 2023 \$16.56B vs Q3 2022 \$15.42B
Employees	2987	Deposits	Q3 2023 \$22.39B vs Q3 2022 \$23.24B
Primary Regulator	FED	Equity Capital	Q3 2023 \$3.45B vs Q3 2022 \$3.34B
<i>Profit Margin</i>		Loan Loss Allowance	Q3 2023 \$218.5MM vs Q3 2022 \$197.6MM
Return on Assets - YTD	0.84%	Unbacked Noncurrent Loans	Q3 2023 \$70.3MM vs Q3 2022 \$67.8MM
Return on Equity - YTD	6.71%	Real Estate Owned	Q3 2023 \$3.4MM vs Q3 2022 \$3.2MM
Annual Interest Income	\$886.5MM		

Health



Data as of Q3 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 September 30, 2023 Academy Bank had \$19.82 million in non-current loans and owned real-estate with \$410.56 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.83% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overall</i>		<i>ASSETS AND LIABILITIES</i>	
FDIC Certificate #	19600	Assets	Q3 2023 \$2.51B vs Q3 2022 \$2.16B
Year Established	1966	Loans	Q3 2023 \$1.96B vs Q3 2022 \$1.81B
Employees	505	Deposits	Q3 2023 \$2.05B vs Q3 2022 \$1.89B
Primary Regulator	OCC	Equity Capital	Q3 2023 \$383.9MM vs Q3 2022 \$362.6MM
<i>From Mission</i>		Loan Loss Allowance	Q3 2023 \$26.6MM vs Q3 2022 \$26.2MM
Return on Assets - YTD	1.09%	Unbacked Noncurrent Loans	Q3 2023 \$19.8MM vs Q3 2022 \$11.8MM
Return on Equity - YTD	7.11%	Real Estate Owned	Q3 2023 \$0 vs Q3 2022 \$0
Annual Interest Income	\$95.5MM		

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

EMERGENCY CALLS

2024 Calls			
Fire	EMS	Other	TOTAL
100	383	6	489
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
100	383	6	489
100	383	6	483

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	
68	408	11	487	
102	378	11	491	
90	370	10	470	
TOTAL	1,018	4,478	90	5,586
AVG	85	373	8	458

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↑ 24	↑ 19	↓ -1	↑ 42
↑ 24	↑ 19	↓ -1	↑ 42
↑ 15	↑ 10	↓ -2	↑ 25

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 32%	↑ 5%	↓ -14%	↑ 9%
↑ 2%	↑ 0%	↓ -1%	↑ 1%
↑ 18%	↑ 3%	↓ -20%	↑ 5%

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2024

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 21,902,986.95	
Simmons Bank-Flexible Spendin	13,266.58	
Simmons Bank-Health Reimburse	5,103.18	
Petty Cash	185.00	
Investment Account	2,885,496.73	
Taxes Receivable - Current	7,292,709.00	
Due From Ambulance	729.29	
Simmons Bank Receivable	4,000.00	
Total Current Assets		32,104,476.73
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	32,104,476.73

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$ 124,760.66	
Construction retainage	236,792.82	
FSA Liability	(3,315.56)	
IRS Payroll Taxes W/H	(10,468.86)	
Total Current Liabilities		347,769.06
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	2,441,643.00	
Total Deferred Inflows of Resources		2,441,643.00
Total Liabilities		2,789,412.06
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	5,164,604.00	
Excess Revenue over (under) Ex	3,334,498.25	
Total Fund Balance		29,315,064.67
Total Liab., Def. Inflows & Fund Balance	\$	32,104,476.73

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,909,242.07	96.96	\$ 3,909,242.07	96.96
Interest Income	107,634.76	2.67	107,634.76	2.67
Permit Revenue	9,638.00	0.24	9,638.00	0.24
Sale of Fixed Assets	5,500.00	0.14	5,500.00	0.14
	<hr/>		<hr/>	
Total Revenues	4,032,014.83	100.00	4,032,014.83	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	4,032,014.83	100.00	4,032,014.83	100.00
	<hr/>		<hr/>	
Expenditures				
Salaries	424,744.61	10.53	424,744.61	10.53
Salaries OT	9,993.90	0.25	9,993.90	0.25
Depreciated Assets	52,921.70	1.31	52,921.70	1.31
Payroll Taxes	34,201.51	0.85	34,201.51	0.85
Office Supplies	1,373.73	0.03	1,373.73	0.03
IT Expenses	14,445.39	0.36	14,445.39	0.36
Gas & Oil-Fuel	2,891.50	0.07	2,891.50	0.07
Bank Charges	65.00	0.00	65.00	0.00
Equipment Purchases	390.68	0.01	390.68	0.01
Dues & Subscriptions	4,267.73	0.11	4,267.73	0.11
Insurance - General	3,589.91	0.09	3,589.91	0.09
Insurance - Employee	89,037.82	2.21	89,037.82	2.21
Professional Fees	6,674.66	0.17	6,674.66	0.17
Building Maintenance	2,527.35	0.06	2,527.35	0.06
Equipment Maintenance	841.61	0.02	841.61	0.02
Vehicle Maintenance	4,012.61	0.10	4,012.61	0.10
Workers Comp Claims	85.71	0.00	85.71	0.00
Misc. Expenses	213.53	0.01	213.53	0.01
Training & Education	16,164.80	0.40	16,164.80	0.40
Uniforms	18,727.47	0.46	18,727.47	0.46
Supplies-Cleaning & Maint.	1,973.55	0.05	1,973.55	0.05
Utilities	8,371.81	0.21	8,371.81	0.21
	<hr/>		<hr/>	
Total Expenditures	697,516.58	17.30	697,516.58	17.30
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 3,334,498.25	82.70	\$ 3,334,498.25	82.70
	<hr/>		<hr/>	

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 3,909,242.07	96.96	\$ 3,909,242.07	96.96
Investment Interest	13,864.41	0.34	13,864.41	0.34
SB Health Reimburse Interest	0.04	0.00	0.04	0.00
SB-Flexible Spending Interest	63.42	0.00	63.42	0.00
SB-General Interest	93,706.89	2.32	93,706.89	2.32
Building Permits	9,338.00	0.23	9,338.00	0.23
Re-Occupancy Fees	300.00	0.01	300.00	0.01
Sale of Fixed Assets	5,500.00	0.14	5,500.00	0.14
Total Revenues	4,032,014.83	100.00	4,032,014.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,032,014.83	100.00	4,032,014.83	100.00
Expenditures				
Salaries-Firefighters	342,526.04	8.50	342,526.04	8.50
Salaries-Fire Chief	8,308.16	0.21	8,308.16	0.21
Salaries-Deputy Chiefs	44,058.53	1.09	44,058.53	1.09
Salaries-Admin Assistants	10,116.28	0.25	10,116.28	0.25
Salaries-Office Manager	4,743.60	0.12	4,743.60	0.12
Salaries-Fire Marshall	14,992.00	0.37	14,992.00	0.37
Payroll Overtime-FF	9,993.90	0.25	9,993.90	0.25
MacQueen Emergency	52,921.70	1.31	52,921.70	1.31
FICA/ Medicare	34,201.51	0.85	34,201.51	0.85
VISA	840.08	0.02	840.08	0.02
Marco	36.40	0.00	36.40	0.00
Office Source	80.63	0.00	80.63	0.00
Rejis Commission	10.85	0.00	10.85	0.00
Sumner One	376.55	0.01	376.55	0.01
Office Supplies Reimbursements	29.22	0.00	29.22	0.00
First Watch	575.50	0.01	575.50	0.01
Conference Technologies	13,129.89	0.33	13,129.89	0.33
Topcon Solutions	740.00	0.02	740.00	0.02
Energy Petroleum	2,166.52	0.05	2,166.52	0.05
VISA	38.50	0.00	38.50	0.00
Wex Bank	686.48	0.02	686.48	0.02
Simmons Bank Fees	65.00	0.00	65.00	0.00
Lowes	62.39	0.00	62.39	0.00
VISA	328.29	0.01	328.29	0.01
MACFPD	2,450.00	0.06	2,450.00	0.06
Across the Street Productions	1,705.73	0.04	1,705.73	0.04
St. Louis Area Fire Administra	70.00	0.00	70.00	0.00
FF Assoc of MO	42.00	0.00	42.00	0.00
Standard Insurance	3,589.91	0.09	3,589.91	0.09
Delta Dental	5,467.33	0.14	5,467.33	0.14
United Healthcare	120,744.58	2.99	120,744.58	2.99
Quality Benefits	1,931.52	0.05	1,931.52	0.05
Insurance Reimbursements	(39,670.54)	(0.98)	(39,670.54)	(0.98)
Marsh & McLennan	102.76	0.00	102.76	0.00
Delta Vision	462.17	0.01	462.17	0.01
Rognan & Associates	1,400.00	0.03	1,400.00	0.03
Darla Sansoucie	182.00	0.00	182.00	0.00
Paylocity	698.41	0.02	698.41	0.02
Hammond & Shriner	894.25	0.02	894.25	0.02

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Creative Planning	3,500.00	0.09	3,500.00	0.09
B&B Distributors	219.80	0.01	219.80	0.01
Zumwalt	357.00	0.01	357.00	0.01
Merlo Plumbing	208.60	0.01	208.60	0.01
Tech Electronics	394.80	0.01	394.80	0.01
AC Systems	871.50	0.02	871.50	0.02
Corvus of St. Louis	364.00	0.01	364.00	0.01
Bugout	111.65	0.00	111.65	0.00
Sentinel Emergency Solutions	735.00	0.02	735.00	0.02
Lowes	79.63	0.00	79.63	0.00
VISA	26.98	0.00	26.98	0.00
Sentinel Emergency Solutions	114.62	0.00	114.62	0.00
Don's Automotive	290.71	0.01	290.71	0.01
Purcell Tire Company	3,301.28	0.08	3,301.28	0.08
Miner's Towing	109.89	0.00	109.89	0.00
NAPA Auto Parts	196.11	0.00	196.11	0.00
St. Lukes Workplace Health	85.71	0.00	85.71	0.00
VISA	213.53	0.01	213.53	0.01
VISA	2,685.08	0.07	2,685.08	0.07
Tri-County Training Consortium	4,961.25	0.12	4,961.25	0.12
Gina Anderson	505.54	0.01	505.54	0.01
Across The Street Productions	(105.17)	0.00	(105.17)	0.00
Training Reimbursements	(661.90)	(0.02)	(661.90)	(0.02)
Convention Data Services	8,580.00	0.21	8,580.00	0.21
Jefferson Cty Train	200.00	0.00	200.00	0.00
Uniforms	(7,828.35)	(0.19)	(7,828.35)	(0.19)
Treetop Enterprises, Inc.	97.30	0.00	97.30	0.00
Leon Uniform Company	50.40	0.00	50.40	0.00
Sentinel Emergency Solutions	313.62	0.01	313.62	0.01
Uniforms - Payroll	26,094.50	0.65	26,094.50	0.65
Sam's Club	103.34	0.00	103.34	0.00
VISA	5.24	0.00	5.24	0.00
Dutch Hollow	1,864.97	0.05	1,864.97	0.05
Utilities	0.02	0.00	0.02	0.00
Missouri-American Water	985.22	0.02	985.22	0.02
AmerenUE	4,956.75	0.12	4,956.75	0.12
MSD	378.02	0.01	378.02	0.01
Aspen Waste Systems	540.73	0.01	540.73	0.01
Spire	1,511.07	0.04	1,511.07	0.04
	<hr/>		<hr/>	
Total Expenditures	697,516.58	17.30	697,516.58	17.30
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 3,334,498.25	82.70	\$ 3,334,498.25	82.70
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Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,909,242.07	\$ 4,662,416.38	\$ 3,909,242.07	\$ 4,662,416.38
Interest Income	107,634.76	70,163.32	107,634.76	70,163.32
Miscellaneous Revenue	0.00	100.00	0.00	100.00
Permit Revenue	9,638.00	5,986.00	9,638.00	5,986.00
Sale of Fixed Assets	5,500.00	0.00	5,500.00	0.00
Total Revenues	<u>4,032,014.83</u>	<u>4,738,665.70</u>	<u>4,032,014.83</u>	<u>4,738,665.70</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>4,032,014.83</u>	<u>4,738,665.70</u>	<u>4,032,014.83</u>	<u>4,738,665.70</u>
Expenditures				
Salaries	424,744.61	408,017.78	424,744.61	408,017.78
Salaries OT	9,993.90	29,531.80	9,993.90	29,531.80
Depreciated Assets	52,921.70	5,300.00	52,921.70	5,300.00
Payroll Taxes	34,201.51	34,184.87	34,201.51	34,184.87
Office Supplies	1,373.73	2,362.09	1,373.73	2,362.09
IT Expenses	14,445.39	12,710.88	14,445.39	12,710.88
Gas & Oil-Fuel	2,891.50	3,582.71	2,891.50	3,582.71
Bank Charges	65.00	35.00	65.00	35.00
Equipment Purchases	390.68	208,866.53	390.68	208,866.53
Dues & Subscriptions	4,267.73	5,306.78	4,267.73	5,306.78
Insurance - General	3,589.91	3,585.18	3,589.91	3,585.18
Insurance - Employee	89,037.82	101,803.95	89,037.82	101,803.95
Professional Fees	6,674.66	17,993.88	6,674.66	17,993.88
Building Maintenance	2,527.35	3,666.49	2,527.35	3,666.49
Equipment Maintenance	841.61	3,169.02	841.61	3,169.02
Vehicle Maintenance	4,012.61	3,259.35	4,012.61	3,259.35
Workers Comp Claims	85.71	0.00	85.71	0.00
Misc. Expenses	213.53	404.64	213.53	404.64
Training & Education	16,164.80	9,705.78	16,164.80	9,705.78
Uniforms	18,727.47	18,618.68	18,727.47	18,618.68
Supplies-Cleaning & Maint.	1,973.55	3,398.32	1,973.55	3,398.32
Utilities	8,371.81	10,168.14	8,371.81	10,168.14
Total Expenditures	<u>697,516.58</u>	<u>885,671.87</u>	<u>697,516.58</u>	<u>885,671.87</u>
Excess Revenue over (under) Expenditur	<u>\$ 3,334,498.25</u>	<u>\$ 3,852,993.83</u>	<u>\$ 3,334,498.25</u>	<u>\$ 3,852,993.83</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 3,909,242.07	\$ 4,662,416.38	\$ 3,909,242.07	\$ 4,662,416.38
Investment Interest	13,864.41	4,841.24	13,864.41	4,841.24
SB Health Reimburse Interest	0.04	0.04	0.04	0.04
SB-Flexible Spending Interest	63.42	37.57	63.42	37.57
SB-General Interest	93,706.89	65,284.47	93,706.89	65,284.47
Fire Reports	0.00	100.00	0.00	100.00
Building Permits	9,338.00	5,836.00	9,338.00	5,836.00
Re-Occupancy Fees	300.00	150.00	300.00	150.00
Sale of Fixed Assets	5,500.00	0.00	5,500.00	0.00
Total Revenues	4,032,014.83	4,738,665.70	4,032,014.83	4,738,665.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,032,014.83	4,738,665.70	4,032,014.83	4,738,665.70
Expenditures				
Salaries-Firefighters	342,526.04	332,902.67	342,526.04	332,902.67
Salaries-Fire Chief	8,308.16	8,051.43	8,308.16	8,051.43
Salaries-Deputy Chiefs	44,058.53	42,726.09	44,058.53	42,726.09
Salaries-Admin Assistants	10,116.28	5,942.27	10,116.28	5,942.27
Salaries-Office Manager	4,743.60	4,590.52	4,743.60	4,590.52
Salaries-Fire Marshall	14,992.00	13,804.80	14,992.00	13,804.80
Payroll Overtime-FF	9,993.90	25,573.28	9,993.90	25,573.28
Payroll Overtime-Deputy Chiefs	0.00	3,958.52	0.00	3,958.52
Mid American Truck Tops	0.00	5,300.00	0.00	5,300.00
MacQueen Emergency	52,921.70	0.00	52,921.70	0.00
FICA/ Medicare	34,201.51	34,184.87	34,201.51	34,184.87
VISA	840.08	0.00	840.08	0.00
Marco	36.40	78.05	36.40	78.05
Office Source	80.63	1,572.47	80.63	1,572.47
Commerce Bank-VISA	0.00	304.40	0.00	304.40
Rejis Commission	10.85	0.00	10.85	0.00
Sumner One	376.55	407.17	376.55	407.17
Office Supplies Reimbursements	29.22	0.00	29.22	0.00
First Watch	575.50	575.50	575.50	575.50
Miken Technologies	0.00	4,519.38	0.00	4,519.38
Conference Technologies	13,129.89	0.00	13,129.89	0.00
CE Solutions	0.00	7,616.00	0.00	7,616.00
Topcon Solutions	740.00	0.00	740.00	0.00
Sieveling	0.00	2,912.30	0.00	2,912.30
Commerce Bank-VISA	0.00	418.82	0.00	418.82
Energy Petroleum	2,166.52	0.00	2,166.52	0.00
VISA	38.50	0.00	38.50	0.00
Wex Bank	686.48	251.59	686.48	251.59
Simmons Bank Fees	65.00	35.00	65.00	35.00
Commerce Bank-VISA	0.00	9,978.69	0.00	9,978.69
Lowe's	62.39	1,132.40	62.39	1,132.40
VISA	328.29	0.00	328.29	0.00
GME Supply	0.00	10,979.42	0.00	10,979.42
Mo Vocational Enterprises	0.00	178,362.86	0.00	178,362.86
ArchImages	0.00	26.58	0.00	26.58
Century Laundry	0.00	7,126.83	0.00	7,126.83

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Midwest Window Tinting	0.00	321.00	0.00	321.00
Shannon & Wilson	0.00	938.75	0.00	938.75
MACFPD	2,450.00	2,450.00	2,450.00	2,450.00
Backstoppers	0.00	105.00	0.00	105.00
Center for Public Safety	0.00	959.00	0.00	959.00
STL County Special Ops	0.00	700.00	0.00	700.00
Across the Street Productions	1,705.73	1,022.78	1,705.73	1,022.78
St. Louis Area Fire Administra	70.00	70.00	70.00	70.00
FF Assoc of MO	42.00	0.00	42.00	0.00
Lakenan	0.00	52.50	0.00	52.50
Standard Insurance	3,589.91	3,532.68	3,589.91	3,532.68
Delta Dental	5,467.33	6,126.69	5,467.33	6,126.69
United Healthcare	120,744.58	110,949.36	120,744.58	110,949.36
Quality Benefits	1,931.52	2,851.04	1,931.52	2,851.04
Insurance Reimbursements	(39,670.54)	(18,578.30)	(39,670.54)	(18,578.30)
Marsh & McLennan	102.76	0.00	102.76	0.00
Delta Vision	462.17	455.16	462.17	455.16
Rognan & Associates	1,400.00	1,400.00	1,400.00	1,400.00
Darla Sansoucie	182.00	630.00	182.00	630.00
Paylocity	698.41	650.09	698.41	650.09
Lockton	0.00	3,500.00	0.00	3,500.00
Commerce Bank-VISA	0.00	4,176.79	0.00	4,176.79
One America	0.00	7,000.00	0.00	7,000.00
Hammond & Shriner	894.25	637.00	894.25	637.00
Creative Planning	3,500.00	0.00	3,500.00	0.00
Blue Chip Exterminating	0.00	70.35	0.00	70.35
Buildingstars	0.00	160.30	0.00	160.30
B&B Distributors	219.80	1,016.86	219.80	1,016.86
Zumwalt	357.00	0.00	357.00	0.00
Commerce Bank-VISA	0.00	52.30	0.00	52.30
BRDA Electric	0.00	679.00	0.00	679.00
Lawn Systems	0.00	91.00	0.00	91.00
Crest Industries	0.00	78.62	0.00	78.62
Pfzinger Graphics	0.00	92.40	0.00	92.40
Merlo Plumbing	208.60	0.00	208.60	0.00
Slyman Bros	0.00	665.00	0.00	665.00
Tech Electronics	394.80	0.00	394.80	0.00
Sentinel	0.00	132.06	0.00	132.06
AC Systems	871.50	493.50	871.50	493.50
New System	0.00	135.10	0.00	135.10
Corvus of St. Louis	364.00	0.00	364.00	0.00
Bugout	111.65	0.00	111.65	0.00
Sentinel Emergency Solutions	735.00	3,145.00	735.00	3,145.00
K&K Supply	0.00	24.02	0.00	24.02
Lowe's	79.63	0.00	79.63	0.00
VISA	26.98	0.00	26.98	0.00
Sentinel Emergency Solutions	114.62	3,143.19	114.62	3,143.19
Don's Automotive	290.71	0.00	290.71	0.00
Purcell Tire Company	3,301.28	0.00	3,301.28	0.00
American Test Center	0.00	48.00	0.00	48.00
Crest Industries	0.00	44.21	0.00	44.21
Miner's Towing	109.89	0.00	109.89	0.00
Curtis Aytes	0.00	23.95	0.00	23.95
NAPA Auto Parts	196.11	0.00	196.11	0.00
St. Lukes Workplace Health	85.71	0.00	85.71	0.00
VISA	213.53	0.00	213.53	0.00
Commerce Bank-VISA	0.00	404.64	0.00	404.64
VISA	2,685.08	0.00	2,685.08	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Tri-County Training Consortium	4,961.25	0.00	4,961.25	0.00
Commerce Bank-VISA	0.00	2,986.78	0.00	2,986.78
Gina Anderson	505.54	0.00	505.54	0.00
Across The Street Productions	(105.17)	0.00	(105.17)	0.00
Jefferson Cty Fire Marshall	0.00	225.00	0.00	225.00
Training Reimbursements	(661.90)	0.00	(661.90)	0.00
Clarion	0.00	6,494.00	0.00	6,494.00
Convention Data Services	8,580.00	0.00	8,580.00	0.00
Jefferson Cty Train	200.00	0.00	200.00	0.00
Uniforms	(7,828.35)	0.00	(7,828.35)	0.00
Treetop Enterprises, Inc.	97.30	0.00	97.30	0.00
Leon Uniform Company	50.40	0.00	50.40	0.00
Sentinel Emergency Solutions	313.62	209.96	313.62	209.96
Weber Fire & Safety	0.00	66.50	0.00	66.50
Uniforms - Payroll	26,094.50	0.00	26,094.50	0.00
Uniforms-Payroll	0.00	18,342.22	0.00	18,342.22
Grainger	0.00	107.04	0.00	107.04
Sam's Club	103.34	2,588.10	103.34	2,588.10
Commerce Bank-VISA	0.00	189.15	0.00	189.15
VISA	5.24	0.00	5.24	0.00
Capital One	0.00	514.03	0.00	514.03
Dutch Hollow	1,864.97	0.00	1,864.97	0.00
Utilities	0.02	0.00	0.02	0.00
Missouri-American Water	985.22	269.16	985.22	269.16
AmerenUE	4,956.75	5,076.99	4,956.75	5,076.99
MSD	378.02	473.09	378.02	473.09
Aspen Waste Systems	540.73	962.61	540.73	962.61
Spire	1,511.07	3,386.29	1,511.07	3,386.29
Total Expenditures	697,516.58	885,671.87	697,516.58	885,671.87
Excess Revenues over (under) Expenditu	\$ 3,334,498.25	\$ 3,852,993.83	\$ 3,334,498.25	\$ 3,852,993.83

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,909,242.07	96.96	\$ 3,909,242.07	96.96
Interest Income	107,634.76	2.67	107,634.76	2.67
Permit Revenue	9,638.00	0.24	9,638.00	0.24
Sale of Fixed Assets	5,500.00	0.14	5,500.00	0.14
Total Revenues	4,032,014.83	100.00	4,032,014.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,032,014.83	100.00	4,032,014.83	100.00
Expenditures				
Salaries-Firefighters	342,526.04	8.50	342,526.04	8.50
Salaries-Fire Chief	8,308.16	0.21	8,308.16	0.21
Salaries-Deputy Chiefs	44,058.53	1.09	44,058.53	1.09
Salaries-Admin Assistants	10,116.28	0.25	10,116.28	0.25
Salaries-Office Manager	4,743.60	0.12	4,743.60	0.12
Salaries-Fire Marshall	14,992.00	0.37	14,992.00	0.37
Total - Salaries	424,744.61	10.53	424,744.61	10.53
Salaries OT	9,993.90	0.25	9,993.90	0.25
Total - OT Salaries	9,993.90	0.25	9,993.90	0.25
Total - Election Expenses	0.00	0.00	0.00	0.00
MacQueen Emergency	52,921.70	1.31	52,921.70	1.31
Total - Depreciated Assets	52,921.70	1.31	52,921.70	1.31
FICA/ Medicare	34,201.51	0.85	34,201.51	0.85
Total - Payroll Taxes	34,201.51	0.85	34,201.51	0.85
VISA	840.08	0.02	840.08	0.02
Marco	36.40	0.00	36.40	0.00
Office Source	80.63	0.00	80.63	0.00
Rejis Commission	10.85	0.00	10.85	0.00
Sumner One	376.55	0.01	376.55	0.01
Office Supplies Reimbursements	29.22	0.00	29.22	0.00
Total - Office Supplies	1,373.73	0.03	1,373.73	0.03
First Watch	575.50	0.01	575.50	0.01
Conference Technologies	13,129.89	0.33	13,129.89	0.33
Topcon Solutions	740.00	0.02	740.00	0.02
Total - IT Expenses	14,445.39	0.36	14,445.39	0.36
Energy Petroleum	2,166.52	0.05	2,166.52	0.05
VISA	38.50	0.00	38.50	0.00
Wex Bank	686.48	0.02	686.48	0.02
Total - Gas & Oil/ Fuel	2,891.50	0.07	2,891.50	0.07
Bank Charges	65.00	0.00	65.00	0.00
Total - Bank Charges	65.00	0.00	65.00	0.00
Lowes	62.39	0.00	62.39	0.00
VISA	328.29	0.01	328.29	0.01
Total - Equipment Purchases	390.68	0.01	390.68	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	<u>Current Month</u>		<u>Year to Date</u>	
MACFPD	2,450.00	0.06	2,450.00	0.06
Across the Street Productions	1,705.73	0.04	1,705.73	0.04
St. Louis Area Fire Administra	70.00	0.00	70.00	0.00
FF Assoc of MO	42.00	0.00	42.00	0.00
Total - Dues & Subscriptions	<u>4,267.73</u>	<u>0.11</u>	<u>4,267.73</u>	<u>0.11</u>
Standard Insurance	3,589.91	0.09	3,589.91	0.09
Total - Insurance/ General	<u>3,589.91</u>	<u>0.09</u>	<u>3,589.91</u>	<u>0.09</u>
Delta Dental	5,467.33	0.14	5,467.33	0.14
United Healthcare	120,744.58	2.99	120,744.58	2.99
Quality Benefits	1,931.52	0.05	1,931.52	0.05
Insurance Reimbursements	(39,670.54)	(0.98)	(39,670.54)	(0.98)
Marsh & McLennan	102.76	0.00	102.76	0.00
Delta Vision	462.17	0.01	462.17	0.01
Total - Insurance/ Employee	<u>89,037.82</u>	<u>2.21</u>	<u>89,037.82</u>	<u>2.21</u>
Rognan & Associates	1,400.00	0.03	1,400.00	0.03
Darla Sansoucie	182.00	0.00	182.00	0.00
Paylocity	698.41	0.02	698.41	0.02
Hammond & Shriner	894.25	0.02	894.25	0.02
Creative Planning	3,500.00	0.09	3,500.00	0.09
Total - Professional Fees	<u>6,674.66</u>	<u>0.17</u>	<u>6,674.66</u>	<u>0.17</u>
B&B Distributors	219.80	0.01	219.80	0.01
Zumwalt	357.00	0.01	357.00	0.01
Merlo Plumbing	208.60	0.01	208.60	0.01
Tech Electronics	394.80	0.01	394.80	0.01
AC Systems	871.50	0.02	871.50	0.02
Corvus of St. Louis	364.00	0.01	364.00	0.01
Bugout	111.65	0.00	111.65	0.00
Total - Building Maintenance	<u>2,527.35</u>	<u>0.06</u>	<u>2,527.35</u>	<u>0.06</u>
Sentinel Emergency Solutions	735.00	0.02	735.00	0.02
Lowe's	79.63	0.00	79.63	0.00
VISA	26.98	0.00	26.98	0.00
Total - Equipment Maintenance	<u>841.61</u>	<u>0.02</u>	<u>841.61</u>	<u>0.02</u>
Sentinel Emergency Solutions	114.62	0.00	114.62	0.00
Don's Automotive	290.71	0.01	290.71	0.01
Purcell Tire Company	3,301.28	0.08	3,301.28	0.08
Miner's Towing	109.89	0.00	109.89	0.00
NAPA Auto Parts	196.11	0.00	196.11	0.00
Total - Vehicle Maintenance	<u>4,012.61</u>	<u>0.10</u>	<u>4,012.61</u>	<u>0.10</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
St. Lukes Workplace Health	85.71	0.00	85.71	0.00
Total - Worker's Comp Claims	<u>85.71</u>	<u>0.00</u>	<u>85.71</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>
Total - Doctors Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
VISA	213.53	0.01	213.53	0.01
Total - Misc. Expenses	<u>213.53</u>	<u>0.01</u>	<u>213.53</u>	<u>0.01</u>
VISA	2,685.08	0.07	2,685.08	0.07
Tri-County Training Consortium	4,961.25	0.12	4,961.25	0.12
Gina Anderson	505.54	0.01	505.54	0.01
Across The Street Productions	(105.17)	0.00	(105.17)	0.00
Training Reimbursements	(661.90)	(0.02)	(661.90)	(0.02)
Convention Data Services	8,580.00	0.21	8,580.00	0.21
Jefferson Cty Train	200.00	0.00	200.00	0.00
Total - Training & Education	<u>16,164.80</u>	<u>0.40</u>	<u>16,164.80</u>	<u>0.40</u>
Uniforms	(7,828.35)	(0.19)	(7,828.35)	(0.19)
Treetop Enterprises, Inc.	97.30	0.00	97.30	0.00
Leon Uniform Company	50.40	0.00	50.40	0.00
Sentinel Emergency Solutions	313.62	0.01	313.62	0.01
Uniforms - Payroll	26,094.50	0.65	26,094.50	0.65
Total - Uniforms	<u>18,727.47</u>	<u>0.46</u>	<u>18,727.47</u>	<u>0.46</u>
Sam's Club	103.34	0.00	103.34	0.00
VISA	5.24	0.00	5.24	0.00
Dutch Hollow	1,864.97	0.05	1,864.97	0.05
Total - Supplies/ Cleaning & Maintenan	<u>1,973.55</u>	<u>0.05</u>	<u>1,973.55</u>	<u>0.05</u>
Utilities	0.02	0.00	0.02	0.00
Missouri-American Water	985.22	0.02	985.22	0.02
AmerenUE	4,956.75	0.12	4,956.75	0.12
MSD	378.02	0.01	378.02	0.01
Aspen Waste Systems	540.73	0.01	540.73	0.01
Spire	1,511.07	0.04	1,511.07	0.04
Total - Utilities	<u>8,371.81</u>	<u>0.21</u>	<u>8,371.81</u>	<u>0.21</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>697,516.58</u>	<u>17.30</u>	<u>697,516.58</u>	<u>17.30</u>
Excess Revenue over (under) Expenditur	<u>\$ 3,334,498.25</u>	<u>82.70</u>	<u>\$ 3,334,498.25</u>	<u>82.70</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 3,909,242.07	4,662,416.38	\$ 3,909,242.07	4,662,416.38
Interest Income	107,634.76	70,163.32	107,634.76	70,163.32
Miscellaneous Revenue	0.00	100.00	0.00	100.00
Permit Revenue	9,638.00	5,986.00	9,638.00	5,986.00
Sale of Fixed Assets	5,500.00	0.00	5,500.00	0.00
Total Revenues	4,032,014.83	4,738,665.70	4,032,014.83	4,738,665.70
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	4,032,014.83	4,738,665.70	4,032,014.83	4,738,665.70
Expenditures				
Salaries-Firefighters	342,526.04	332,902.67	342,526.04	332,902.67
Salaries-Fire Chief	8,308.16	8,051.43	8,308.16	8,051.43
Salaries-Deputy Chiefs	44,058.53	42,726.09	44,058.53	42,726.09
Salaries-Admin Assistants	10,116.28	5,942.27	10,116.28	5,942.27
Salaries-Office Manager	4,743.60	4,590.52	4,743.60	4,590.52
Salaries-Fire Marshall	14,992.00	13,804.80	14,992.00	13,804.80
Total - Salaries	424,744.61	408,017.78	424,744.61	408,017.78
Salaries OT	9,993.90	29,531.80	9,993.90	29,531.80
Total - OT Salaries	9,993.90	29,531.80	9,993.90	29,531.80
Total - Election Expenses	0.00	0.00	0.00	0.00
Mid American Truck Tops	0.00	5,300.00	0.00	5,300.00
MacQueen Emergency	52,921.70	0.00	52,921.70	0.00
Total - Depreciated Assets	52,921.70	5,300.00	52,921.70	5,300.00
FICA/ Medicare	34,201.51	34,184.87	34,201.51	34,184.87
Total - Payroll Taxes	34,201.51	34,184.87	34,201.51	34,184.87
VISA	840.08	0.00	840.08	0.00
Marco	36.40	78.05	36.40	78.05
Office Source	80.63	1,572.47	80.63	1,572.47
Commerce Bank-VISA	0.00	304.40	0.00	304.40
Rejis Commission	10.85	0.00	10.85	0.00
Sumner One	376.55	407.17	376.55	407.17
Office Supplies Reimbursements	29.22	0.00	29.22	0.00
Total - Office Supplies	1,373.73	2,362.09	1,373.73	2,362.09
First Watch	575.50	575.50	575.50	575.50
Miken Technologies	0.00	4,519.38	0.00	4,519.38
Conference Technologies	13,129.89	0.00	13,129.89	0.00
CE Solutions	0.00	7,616.00	0.00	7,616.00
Topcon Solutions	740.00	0.00	740.00	0.00
Total - IT Expenses	14,445.39	12,710.88	14,445.39	12,710.88
Sieveling	0.00	2,912.30	0.00	2,912.30
Commerce Bank-VISA	0.00	418.82	0.00	418.82
Energy Petroleum	2,166.52	0.00	2,166.52	0.00
VISA	38.50	0.00	38.50	0.00
Wex Bank	686.48	251.59	686.48	251.59

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Gas & Oil/ Fuel	2,891.50	3,582.71	2,891.50	3,582.71
Bank Charges	65.00	35.00	65.00	35.00
Total - Bank Charges	65.00	35.00	65.00	35.00
Commerce Bank-VISA	0.00	9,978.69	0.00	9,978.69
Lowes	62.39	1,132.40	62.39	1,132.40
VISA	328.29	0.00	328.29	0.00
GME Supply	0.00	10,979.42	0.00	10,979.42
Mo Vocational Enterprises	0.00	178,362.86	0.00	178,362.86
ArchImages	0.00	26.58	0.00	26.58
Century Laundry	0.00	7,126.83	0.00	7,126.83
Midwest Window Tinting	0.00	321.00	0.00	321.00
Shannon & Wilson	0.00	938.75	0.00	938.75
Total - Equipment Purchases	390.68	208,866.53	390.68	208,866.53
MACFPD	2,450.00	2,450.00	2,450.00	2,450.00
Backstoppers	0.00	105.00	0.00	105.00
Center for Public Safety	0.00	959.00	0.00	959.00
STL County Special Ops	0.00	700.00	0.00	700.00
Across the Street Productions	1,705.73	1,022.78	1,705.73	1,022.78
St. Louis Area Fire Administra	70.00	70.00	70.00	70.00
FF Assoc of MO	42.00	0.00	42.00	0.00
Total - Dues & Subscriptions	4,267.73	5,306.78	4,267.73	5,306.78
Lakenan	0.00	52.50	0.00	52.50
Standard Insurance	3,589.91	3,532.68	3,589.91	3,532.68
Total - Insurance/ General	3,589.91	3,585.18	3,589.91	3,585.18
Delta Dental	5,467.33	6,126.69	5,467.33	6,126.69
United Healthcare	120,744.58	110,949.36	120,744.58	110,949.36
Quality Benefits	1,931.52	2,851.04	1,931.52	2,851.04
Insurance Reimbursements	(39,670.54)	(18,578.30)	(39,670.54)	(18,578.30)
Marsh & McLennan	102.76	0.00	102.76	0.00
Delta Vision	462.17	455.16	462.17	455.16
Total - Insurance/ Employee	89,037.82	101,803.95	89,037.82	101,803.95
Rognan & Associates	1,400.00	1,400.00	1,400.00	1,400.00
Darla Sansoucie	182.00	630.00	182.00	630.00
Paylocity	698.41	650.09	698.41	650.09
Lockton	0.00	3,500.00	0.00	3,500.00
Commerce Bank-VISA	0.00	4,176.79	0.00	4,176.79
One America	0.00	7,000.00	0.00	7,000.00
Hammond & Shriner	894.25	637.00	894.25	637.00
Creative Planning	3,500.00	0.00	3,500.00	0.00
Total - Professional Fees	6,674.66	17,993.88	6,674.66	17,993.88
Blue Chip Exterminating	0.00	70.35	0.00	70.35
Buildingstars	0.00	160.30	0.00	160.30
B&B Distributors	219.80	1,016.86	219.80	1,016.86
Zumwalt	357.00	0.00	357.00	0.00
Commerce Bank-VISA	0.00	52.30	0.00	52.30
BRDA Electric	0.00	679.00	0.00	679.00
Lawn Systems	0.00	91.00	0.00	91.00
Crest Industries	0.00	78.62	0.00	78.62
Pfizinger Graphics	0.00	92.40	0.00	92.40
Merlo Plumbing	208.60	0.00	208.60	0.00
Slyman Bros	0.00	665.00	0.00	665.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Tech Electronics	394.80	0.00	394.80	0.00
Sentinel	0.00	132.06	0.00	132.06
AC Systems	871.50	493.50	871.50	493.50
New System	0.00	135.10	0.00	135.10
Corvus of St. Louis	364.00	0.00	364.00	0.00
Bugout	111.65	0.00	111.65	0.00
Total - Building Maintenance	2,527.35	3,666.49	2,527.35	3,666.49
Sentinel Emergency Solutions	735.00	3,145.00	735.00	3,145.00
K&K Supply	0.00	24.02	0.00	24.02
Lowes	79.63	0.00	79.63	0.00
VISA	26.98	0.00	26.98	0.00
Total - Equipment Maintenance	841.61	3,169.02	841.61	3,169.02
Sentinel Emergency Solutions	114.62	3,143.19	114.62	3,143.19
Don's Automotive	290.71	0.00	290.71	0.00
Purcell Tire Company	3,301.28	0.00	3,301.28	0.00
American Test Center	0.00	48.00	0.00	48.00
Crest Industries	0.00	44.21	0.00	44.21
Miner's Towing	109.89	0.00	109.89	0.00
Curtis Aytes	0.00	23.95	0.00	23.95
NAPA Auto Parts	196.11	0.00	196.11	0.00
Total - Vehicle Maintenance	4,012.61	3,259.35	4,012.61	3,259.35
Total - Lease Expense	0.00	0.00	0.00	0.00
St. Lukes Workplace Health	85.71	0.00	85.71	0.00
Total - Worker's Comp Claims	85.71	0.00	85.71	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
Total - Doctors Fees	0.00	0.00	0.00	0.00
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	213.53	0.00	213.53	0.00
Commerce Bank-VISA	0.00	404.64	0.00	404.64
Total - Misc. Expenses	213.53	404.64	213.53	404.64
VISA	2,685.08	0.00	2,685.08	0.00
Tri-County Training Consortium	4,961.25	0.00	4,961.25	0.00
Commerce Bank-VISA	0.00	2,986.78	0.00	2,986.78
Gina Anderson	505.54	0.00	505.54	0.00
Across The Street Productions	(105.17)	0.00	(105.17)	0.00
Jefferson Cty Fire Marshall	0.00	225.00	0.00	225.00
Training Reimbursements	(661.90)	0.00	(661.90)	0.00
Clarion	0.00	6,494.00	0.00	6,494.00
Convention Data Services	8,580.00	0.00	8,580.00	0.00
Jefferson Cty Train	200.00	0.00	200.00	0.00
Total - Training & Education	16,164.80	9,705.78	16,164.80	9,705.78
Uniforms	(7,828.35)	0.00	(7,828.35)	0.00
Treetop Enterprises, Inc.	97.30	0.00	97.30	0.00
Leon Uniform Company	50.40	0.00	50.40	0.00
Sentinel Emergency Solutions	313.62	209.96	313.62	209.96
Weber Fire & Safety	0.00	66.50	0.00	66.50

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Uniforms - Payroll	26,094.50	0.00	26,094.50	0.00
Uniforms-Payroll	0.00	18,342.22	0.00	18,342.22
Total - Uniforms	<u>18,727.47</u>	<u>18,618.68</u>	<u>18,727.47</u>	<u>18,618.68</u>
Grainger	0.00	107.04	0.00	107.04
Sam's Club	103.34	2,588.10	103.34	2,588.10
Commerce Bank-VISA	0.00	189.15	0.00	189.15
VISA	5.24	0.00	5.24	0.00
Capital One	0.00	514.03	0.00	514.03
Dutch Hollow	1,864.97	0.00	1,864.97	0.00
Total - Supplies/ Cleaning & Maintenanc	<u>1,973.55</u>	<u>3,398.32</u>	<u>1,973.55</u>	<u>3,398.32</u>
Utilities	0.02	0.00	0.02	0.00
Missouri-American Water	985.22	269.16	985.22	269.16
AmerenUE	4,956.75	5,076.99	4,956.75	5,076.99
MSD	378.02	473.09	378.02	473.09
Aspen Waste Systems	540.73	962.61	540.73	962.61
Spire	1,511.07	3,386.29	1,511.07	3,386.29
Total - Utilities	<u>8,371.81</u>	<u>10,168.14</u>	<u>8,371.81</u>	<u>10,168.14</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>697,516.58</u>	<u>885,671.87</u>	<u>697,516.58</u>	<u>885,671.87</u>
Excess Revenue over (under) Expenditur	<u>\$ 3,334,498.25</u>	<u>\$ 3,852,993.83</u>	<u>\$ 3,334,498.25</u>	<u>\$ 3,852,993.83</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2024

ASSETS

Current Assets		
Simmons Bank - 3181	\$	9,261,164.69
Investment Account		801,491.30
Taxes Receivable - Current		2,176,118.00
Ambulance Billing Receivable		142,725.83
GEMT Receivable		575,833.00
		<hr/>
Total Current Assets		12,957,332.82
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>12,957,332.82</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General	\$	729.29
IRS Payroll Taxes W/H		3,111.54
Wages Payable		53,468.85
		<hr/>
Total Current Liabilities		57,309.68
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		1,361,719.68
Fund Balance		
Fund Balance - Restricted		10,561,864.64
Excess Revenue over (under) Ex		1,033,748.50
		<hr/>
Total Fund Balance		11,595,613.14
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>12,957,332.82</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,167,721.77	89.03	\$ 1,167,721.77	89.03
Ambulance Service Charge	104,209.44	7.94	104,209.44	7.94
Interest Income	39,717.57	3.03	39,717.57	3.03
	<hr/>		<hr/>	
Total Revenues	1,311,648.78	100.00	1,311,648.78	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	1,311,648.78	100.00	1,311,648.78	100.00
Expenditures				
Salaries	175,608.26	13.39	175,608.26	13.39
Salaries OT	4,283.10	0.33	4,283.10	0.33
Payroll Taxes	14,060.78	1.07	14,060.78	1.07
Office Supplies	588.74	0.04	588.74	0.04
Gas & Oil-Fuel	1,239.21	0.09	1,239.21	0.09
Bank Charges	78.50	0.01	78.50	0.01
Dues & Subscriptions	1,829.03	0.14	1,829.03	0.14
Insurance - General	1,538.54	0.12	1,538.54	0.12
Insurance - Employee	47,775.46	3.64	47,775.46	3.64
Professional Fee	7,570.49	0.58	7,570.49	0.58
Building Maintenance	1,083.15	0.08	1,083.15	0.08
Equipment Maintenance	5,472.71	0.42	5,472.71	0.42
Vehicle Maintenance	363.69	0.03	363.69	0.03
Workers Comp Claims	36.74	0.00	36.74	0.00
Misc. Expenses	91.52	0.01	91.52	0.01
Training & Education	3,820.56	0.29	3,820.56	0.29
Uniforms	8,026.06	0.61	8,026.06	0.61
Supplies-Cleaning & Maint.	845.81	0.06	845.81	0.06
Utilities	3,587.93	0.27	3,587.93	0.27
	<hr/>		<hr/>	
Total Expenditures	277,900.28	21.19	277,900.28	21.19
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 1,033,748.50	78.81	\$ 1,033,748.50	78.81

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 1,167,721.77	89.03	\$ 1,167,721.77	89.03
Ambulance Service Charge	104,209.44	7.94	104,209.44	7.94
Simmons Bank Interest	39,717.57	3.03	39,717.57	3.03
Total Revenues	<u>1,311,648.78</u>	100.00	<u>1,311,648.78</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>1,311,648.78</u>	100.00	<u>1,311,648.78</u>	100.00
Expenditures				
Salaries-Fire Chief	3,560.64	0.27	3,560.64	0.27
Salaries-Deputy Chiefs	18,882.23	1.44	18,882.23	1.44
Salaries-Admin Assistants	4,335.55	0.33	4,335.55	0.33
Salaries-Office Manager	2,032.98	0.15	2,032.98	0.15
Salaries-EMT/Paramedic	146,796.86	11.19	146,796.86	11.19
Salaries OT	(486.36)	(0.04)	(486.36)	(0.04)
Payroll OT-Ambulance	4,769.46	0.36	4,769.46	0.36
PR Taxes - FICA/ Medicare	14,060.78	1.07	14,060.78	1.07
Ambulance Exp Transfer	588.74	0.04	588.74	0.04
Ambulance Exp Transfer	1,239.21	0.09	1,239.21	0.09
Simmons Bank	78.50	0.01	78.50	0.01
Ambulance Transfer	1,829.03	0.14	1,829.03	0.14
Ambulance Exp Transfer	1,538.54	0.12	1,538.54	0.12
Ambulance Exp Transfer	47,775.46	3.64	47,775.46	3.64
Rognan & Associates	600.00	0.05	600.00	0.05
Darla Sansoucie	78.00	0.01	78.00	0.01
Paylocity	299.32	0.02	299.32	0.02
EMS/MC C/C Fees	4,709.92	0.36	4,709.92	0.36
Hammond & Shriner	383.25	0.03	383.25	0.03
Creative Planning	1,500.00	0.11	1,500.00	0.11
Ambulance Transfer	1,083.15	0.08	1,083.15	0.08
Airgas	1,154.75	0.09	1,154.75	0.09
SSM Health	792.18	0.06	792.18	0.06
Boundtree	1,759.58	0.13	1,759.58	0.13
Teleflex	1,345.50	0.10	1,345.50	0.10
Preferred Waste Concepts	375.00	0.03	375.00	0.03
Ambulance Transfer	45.70	0.00	45.70	0.00
American Response Vehicles	129.57	0.01	129.57	0.01
Ambulance Expl Transfer	234.12	0.02	234.12	0.02
Ambulance Exp Transfer	36.74	0.00	36.74	0.00
Ambulance Transfer	91.52	0.01	91.52	0.01
JVR Enterprises	332.50	0.03	332.50	0.03
Ambulance Exp Transfer	3,488.06	0.27	3,488.06	0.27
Ambulance Exp Transfer	8,026.06	0.61	8,026.06	0.61
Ambulance Transfer	845.81	0.06	845.81	0.06
Ambulance Exp Transfer	3,587.93	0.27	3,587.93	0.27
Total Expenditures	<u>277,900.28</u>	21.19	<u>277,900.28</u>	21.19
Excess Revenue over (under) Expenditur	<u>\$ 1,033,748.50</u>	78.81	<u>\$ 1,033,748.50</u>	78.81

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,167,721.77	\$ 1,392,002.43	\$ 1,167,721.77	\$ 1,392,002.43
Ambulance Service Charge	104,209.44	81,596.09	104,209.44	81,596.09
Interest Income	39,717.57	26,070.08	39,717.57	26,070.08
Total Revenues	<u>1,311,648.78</u>	<u>1,499,668.60</u>	<u>1,311,648.78</u>	<u>1,499,668.60</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>1,311,648.78</u>	<u>1,499,668.60</u>	<u>1,311,648.78</u>	<u>1,499,668.60</u>
Expenditures				
Salaries	175,608.26	168,948.41	175,608.26	168,948.41
Salaries OT	4,283.10	12,656.49	4,283.10	12,656.49
Payroll Taxes	14,060.78	14,168.42	14,060.78	14,168.42
Office Supplies	588.74	1,012.33	588.74	1,012.33
Gas & Oil-Fuel	1,239.21	1,535.46	1,239.21	1,535.46
Bank Charges	78.50	87.50	78.50	87.50
Dues & Subscriptions	1,829.03	2,274.33	1,829.03	2,274.33
Insurance - General	1,538.54	1,536.50	1,538.54	1,536.50
Insurance - Employee	47,775.46	6,235.31	47,775.46	6,235.31
Professional Fee	7,570.49	12,570.00	7,570.49	12,570.00
Building Maintenance	1,083.15	1,571.34	1,083.15	1,571.34
Equipment Maintenance	5,472.71	4,964.90	5,472.71	4,964.90
Vehicle Maintenance	363.69	19.99	363.69	19.99
Workers Comp Claims	36.74	0.00	36.74	0.00
Misc. Expenses	91.52	173.42	91.52	173.42
Training & Education	3,820.56	2,000.05	3,820.56	2,000.05
Uniforms	8,026.06	7,979.43	8,026.06	7,979.43
Supplies-Cleaning & Maint.	845.81	1,456.43	845.81	1,456.43
Utilities	3,587.93	4,357.75	3,587.93	4,357.75
Total Expenditures	<u>277,900.28</u>	<u>243,548.06</u>	<u>277,900.28</u>	<u>243,548.06</u>
Excess Revenue over (under) Expenditur	<u>\$ 1,033,748.50</u>	<u>\$ 1,256,120.54</u>	<u>\$ 1,033,748.50</u>	<u>\$ 1,256,120.54</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 1,167,721.77	\$ 1,392,002.43	\$ 1,167,721.77	\$ 1,392,002.43
Ambulance Service Charge	104,209.44	82,592.73	104,209.44	82,592.73
Ambulance Refunds	0.00	(996.64)	0.00	(996.64)
Simmons Bank Interest	39,717.57	26,069.62	39,717.57	26,069.62
Investment Interest	0.00	0.46	0.00	0.46
Total Revenues	1,311,648.78	1,499,668.60	1,311,648.78	1,499,668.60
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,311,648.78	1,499,668.60	1,311,648.78	1,499,668.60
Expenditures				
Salaries-Paramedics	0.00	(126.00)	0.00	(126.00)
Salaries-Fire Chief	3,560.64	3,450.61	3,560.64	3,450.61
Salaries-Deputy Chiefs	18,882.23	18,311.18	18,882.23	18,311.18
Salaries-Admin Assistants	4,335.55	2,546.69	4,335.55	2,546.69
Salaries-Office Manager	2,032.98	1,967.36	2,032.98	1,967.36
Salaries-EMT/Paramedic	146,796.86	142,798.57	146,796.86	142,798.57
Salaries OT	(486.36)	0.00	(486.36)	0.00
Payroll OT-Ambulance	4,769.46	10,959.98	4,769.46	10,959.98
Payroll OT - Deputy Chiefs	0.00	1,696.51	0.00	1,696.51
PR Taxes - FICA/ Medicare	14,060.78	14,168.42	14,060.78	14,168.42
Ambulance Exp Transfer	588.74	1,012.33	588.74	1,012.33
Ambulance Exp Transfer	1,239.21	1,535.46	1,239.21	1,535.46
Simmons Bank	78.50	78.50	78.50	78.50
Ambulance Transfer	1,829.03	2,274.33	1,829.03	2,274.33
Ambulance Exp Transfer	1,538.54	1,536.50	1,538.54	1,536.50
Insurance - Employee	0.00	(37,432.23)	0.00	(37,432.23)
Ambulance Exp Transfer	47,775.46	43,667.54	47,775.46	43,667.54
Rognan & Associates	600.00	600.00	600.00	600.00
Darla Sansoucie	78.00	270.00	78.00	270.00
Paylocity	299.32	278.61	299.32	278.61
Lockton	0.00	1,500.00	0.00	1,500.00
EMS/MC C/C Fees	4,709.92	4,858.34	4,709.92	4,858.34
One America	0.00	3,000.00	0.00	3,000.00
Hammond & Shriner	383.25	273.00	383.25	273.00
VISA	0.00	1,790.05	0.00	1,790.05
Creative Planning	1,500.00	0.00	1,500.00	0.00
Ambulance Transfer	1,083.15	1,571.34	1,083.15	1,571.34
Stryker	0.00	1,162.20	0.00	1,162.20
Airgas	1,154.75	799.33	1,154.75	799.33
SSM Health	792.18	0.00	792.18	0.00
Boundtree	1,759.58	2,166.39	1,759.58	2,166.39
St. Clare Hospital	0.00	587.11	0.00	587.11
Teleflex	1,345.50	0.00	1,345.50	0.00
Preferred Waste Concepts	375.00	200.00	375.00	200.00
American Response	0.00	39.58	0.00	39.58
Ambulance Transfer	45.70	10.29	45.70	10.29
MO River Auto Parts	0.00	19.99	0.00	19.99
American Response Vehicles	129.57	0.00	129.57	0.00
Ambulance Expl Transfer	234.12	0.00	234.12	0.00
Ambulance Exp Transfer	36.74	0.00	36.74	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ambulance Transfer	91.52	173.42	91.52	173.42
JVR Enterprises	332.50	300.00	332.50	300.00
Ambulance Exp Transfer	3,488.06	1,700.05	3,488.06	1,700.05
Ambulance Exp Transfer	8,026.06	118.48	8,026.06	118.48
Uniforms - Payroll	0.00	7,860.95	0.00	7,860.95
Ambulance Transfer	845.81	1,456.43	845.81	1,456.43
Ambulance Exp Transfer	3,587.93	4,357.75	3,587.93	4,357.75
Total Expenditures	<u>277,900.28</u>	<u>243,548.06</u>	<u>277,900.28</u>	<u>243,548.06</u>
Excess Revenues over (under) Expenditu	<u>\$ 1,033,748.50</u>	<u>\$ 1,256,120.54</u>	<u>\$ 1,033,748.50</u>	<u>\$ 1,256,120.54</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,167,721.77	89.03	\$ 1,167,721.77	89.03
Ambulance Service Charge	104,209.44	7.94	104,209.44	7.94
Interest Income	39,717.57	3.03	39,717.57	3.03
Total Revenues	<u>1,311,648.78</u>	100.00	<u>1,311,648.78</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>1,311,648.78</u>	100.00	<u>1,311,648.78</u>	100.00
Expenditures				
Salaries-Fire Chief	3,560.64	0.27	3,560.64	0.27
Salaries-Deputy Chiefs	18,882.23	1.44	18,882.23	1.44
Salaries-Admin Assistants	4,335.55	0.33	4,335.55	0.33
Salaries-Office Manager	2,032.98	0.15	2,032.98	0.15
Salaries-EMT/Paramedic	146,796.86	11.19	146,796.86	11.19
Total - Salaries	<u>175,608.26</u>	13.39	<u>175,608.26</u>	13.39
Salaries OT	4,283.10	0.33	4,283.10	0.33
Total - OT Salaries	<u>4,283.10</u>	0.33	<u>4,283.10</u>	0.33
Total - Election Expenses	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total - Depreciated Assets	<u>0.00</u>	0.00	<u>0.00</u>	0.00
PR Taxes - FICA/ Medicare	14,060.78	1.07	14,060.78	1.07
Total - Payroll Taxes	<u>14,060.78</u>	1.07	<u>14,060.78</u>	1.07
Ambulance Exp Transfer	588.74	0.04	588.74	0.04
Total - Office Supplies	<u>588.74</u>	0.04	<u>588.74</u>	0.04
Total - IT Expenses	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Exp Transfer	1,239.21	0.09	1,239.21	0.09
Total - Gas & Oil/ Fuel	<u>1,239.21</u>	0.09	<u>1,239.21</u>	0.09
Bank Charges	78.50	0.01	78.50	0.01
Total - Bank Charges	<u>78.50</u>	0.01	<u>78.50</u>	0.01
Total - Equipment Purchases	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	1,829.03	0.14	1,829.03	0.14
Total - Dues & Subscriptions	<u>1,829.03</u>	0.14	<u>1,829.03</u>	0.14
Ambulance Exp Transfer	1,538.54	0.12	1,538.54	0.12
Total - Insurance/ General	<u>1,538.54</u>	0.12	<u>1,538.54</u>	0.12
Ambulance Exp Transfer	47,775.46	3.64	47,775.46	3.64
Total - Insurance/ Employee	<u>47,775.46</u>	3.64	<u>47,775.46</u>	3.64
Rognan & Associates	600.00	0.05	600.00	0.05
Darla Sansoucie	78.00	0.01	78.00	0.01
Paylocity	299.32	0.02	299.32	0.02
EMS/MC C/C Fees	4,709.92	0.36	4,709.92	0.36
Hammond & Shriner	383.25	0.03	383.25	0.03

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Creative Planning	1,500.00	0.11	1,500.00	0.11
Total - Professional Fees	<u>7,570.49</u>	0.58	<u>7,570.49</u>	0.58
Total - GEMT Fees	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	1,083.15	0.08	1,083.15	0.08
Total - Building Maintenance	<u>1,083.15</u>	0.08	<u>1,083.15</u>	0.08
Airgas	1,154.75	0.09	1,154.75	0.09
SSM Health	792.18	0.06	792.18	0.06
Boundtree	1,759.58	0.13	1,759.58	0.13
Teleflex	1,345.50	0.10	1,345.50	0.10
Preferred Waste Concepts	375.00	0.03	375.00	0.03
Ambulance Transfer	45.70	0.00	45.70	0.00
Total - Equipment Maintenance	<u>5,472.71</u>	0.42	<u>5,472.71</u>	0.42
American Response Vehicles	129.57	0.01	129.57	0.01
Ambulance Expl Transfer	234.12	0.02	234.12	0.02
Total - Vehicle Maintenance	<u>363.69</u>	0.03	<u>363.69</u>	0.03
Total - Lease Expense	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Exp Transfer	36.74	0.00	36.74	0.00
Total - Worker's Comp Claims	<u>36.74</u>	0.00	<u>36.74</u>	0.00
Total - Rental Management Fee	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total - Mortgage Payments	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total - Doctors Fees	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total - Rental Repair	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	91.52	0.01	91.52	0.01
Total - Misc. Expenses	<u>91.52</u>	0.01	<u>91.52</u>	0.01
JVR Enterprises	332.50	0.03	332.50	0.03
Ambulance Exp Transfer	3,488.06	0.27	3,488.06	0.27
Total - Training & Education	<u>3,820.56</u>	0.29	<u>3,820.56</u>	0.29
Ambulance Exp Transfer	8,026.06	0.61	8,026.06	0.61
Total - Uniforms	<u>8,026.06</u>	0.61	<u>8,026.06</u>	0.61
Total - Ambulance Supplies	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	845.81	0.06	845.81	0.06
Total - Supplies/ Cleaning & Maintenance	<u>845.81</u>	0.06	<u>845.81</u>	0.06
Ambulance Exp Transfer	3,587.93	0.27	3,587.93	0.27
Total - Utilities	<u>3,587.93</u>	0.27	<u>3,587.93</u>	0.27
Total - Overhead Transfers	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total Expenditures	<u>277,900.28</u>	21.19	<u>277,900.28</u>	21.19
Excess Revenue over (under) Expenditur	<u>\$ 1,033,748.50</u>	78.81	<u>\$ 1,033,748.50</u>	78.81

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 1,167,721.77	1,392,002.43	\$ 1,167,721.77	1,392,002.43
Ambulance Service Charge	104,209.44	81,596.09	104,209.44	81,596.09
Interest Income	39,717.57	26,070.08	39,717.57	26,070.08
Total Revenues	1,311,648.78	1,499,668.60	1,311,648.78	1,499,668.60
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,311,648.78	1,499,668.60	1,311,648.78	1,499,668.60
Expenditures				
Salaries-Paramedics	0.00	(126.00)	0.00	(126.00)
Salaries-Fire Chief	3,560.64	3,450.61	3,560.64	3,450.61
Salaries-Deputy Chiefs	18,882.23	18,311.18	18,882.23	18,311.18
Salaries-Admin Assistants	4,335.55	2,546.69	4,335.55	2,546.69
Salaries-Office Manager	2,032.98	1,967.36	2,032.98	1,967.36
Salaries-EMT/Paramedic	146,796.86	142,798.57	146,796.86	142,798.57
Total - Salaries	175,608.26	168,948.41	175,608.26	168,948.41
Salaries OT	4,283.10	12,656.49	4,283.10	12,656.49
Total - OT Salaries	4,283.10	12,656.49	4,283.10	12,656.49
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	14,060.78	14,168.42	14,060.78	14,168.42
Total - Payroll Taxes	14,060.78	14,168.42	14,060.78	14,168.42
Ambulance Exp Transfer	588.74	1,012.33	588.74	1,012.33
Total - Office Supplies	588.74	1,012.33	588.74	1,012.33
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,239.21	1,535.46	1,239.21	1,535.46
Total - Gas & Oil/ Fuel	1,239.21	1,535.46	1,239.21	1,535.46
Bank Charges	78.50	87.50	78.50	87.50
Total - Bank Charges	78.50	87.50	78.50	87.50
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	1,829.03	2,274.33	1,829.03	2,274.33
Total - Dues & Subscriptions	1,829.03	2,274.33	1,829.03	2,274.33
Ambulance Exp Transfer	1,538.54	1,536.50	1,538.54	1,536.50
Total - Insurance/ General	1,538.54	1,536.50	1,538.54	1,536.50
Insurance - Employee	0.00	(37,432.23)	0.00	(37,432.23)
Ambulance Exp Transfer	47,775.46	43,667.54	47,775.46	43,667.54
Total - Insurance/ Employee	47,775.46	6,235.31	47,775.46	6,235.31
Rognan & Associates	600.00	600.00	600.00	600.00
Darla Sansoucie	78.00	270.00	78.00	270.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Paylocity	299.32	278.61	299.32	278.61
Lockton	0.00	1,500.00	0.00	1,500.00
EMS/MC C/C Fees	4,709.92	4,858.34	4,709.92	4,858.34
One America	0.00	3,000.00	0.00	3,000.00
Hammond & Shriner	383.25	273.00	383.25	273.00
VISA	0.00	1,790.05	0.00	1,790.05
Creative Planning	1,500.00	0.00	1,500.00	0.00
Total - Professional Fees	<u>7,570.49</u>	<u>12,570.00</u>	<u>7,570.49</u>	<u>12,570.00</u>
Total - GEMT Fees	0.00	0.00	0.00	0.00
Ambulance Transfer	1,083.15	1,571.34	1,083.15	1,571.34
Total - Building Maintenance	<u>1,083.15</u>	<u>1,571.34</u>	<u>1,083.15</u>	<u>1,571.34</u>
Stryker	0.00	1,162.20	0.00	1,162.20
Airgas	1,154.75	799.33	1,154.75	799.33
SSM Health	792.18	0.00	792.18	0.00
Boundtree	1,759.58	2,166.39	1,759.58	2,166.39
St. Clare Hospital	0.00	587.11	0.00	587.11
Teleflex	1,345.50	0.00	1,345.50	0.00
Preferred Waste Concepts	375.00	200.00	375.00	200.00
American Response	0.00	39.58	0.00	39.58
Ambulance Transfer	45.70	10.29	45.70	10.29
Total - Equipment Maintenance	<u>5,472.71</u>	<u>4,964.90</u>	<u>5,472.71</u>	<u>4,964.90</u>
MO River Auto Parts	0.00	19.99	0.00	19.99
American Response Vehicles	129.57	0.00	129.57	0.00
Ambulance Expl Transfer	234.12	0.00	234.12	0.00
Total - Vehicle Maintenance	<u>363.69</u>	<u>19.99</u>	<u>363.69</u>	<u>19.99</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Exp Transfer	36.74	0.00	36.74	0.00
Total - Worker's Comp Claims	<u>36.74</u>	<u>0.00</u>	<u>36.74</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>
Total - Doctors Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	91.52	173.42	91.52	173.42
Total - Misc. Expenses	<u>91.52</u>	<u>173.42</u>	<u>91.52</u>	<u>173.42</u>
JVR Enterprises	332.50	300.00	332.50	300.00
Ambulance Exp Transfer	3,488.06	1,700.05	3,488.06	1,700.05
Total - Training & Education	<u>3,820.56</u>	<u>2,000.05</u>	<u>3,820.56</u>	<u>2,000.05</u>
Ambulance Exp Transfer	8,026.06	118.48	8,026.06	118.48
Uniforms - Payroll	0.00	7,860.95	0.00	7,860.95
Total - Uniforms	<u>8,026.06</u>	<u>7,979.43</u>	<u>8,026.06</u>	<u>7,979.43</u>
Total - Ambulance Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	845.81	1,456.43	845.81	1,456.43
Total - Supplies/ Cleaning & Maintenanc	<u>845.81</u>	<u>1,456.43</u>	<u>845.81</u>	<u>1,456.43</u>

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
 Statement of Revenues and Expenditures - Modified Accrual Basis
 For the One Month Ending January 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Ambulance Exp Transfer	3,587.93	4,357.75	3,587.93	4,357.75
Total - Utilities	<u>3,587.93</u>	<u>4,357.75</u>	<u>3,587.93</u>	<u>4,357.75</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>277,900.28</u>	<u>243,548.06</u>	<u>277,900.28</u>	<u>243,548.06</u>
Excess Revenue over (under) Expenditur	<u>\$ 1,033,748.50</u>	<u>\$ 1,256,120.54</u>	<u>\$ 1,033,748.50</u>	<u>\$ 1,256,120.54</u>

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2024

ASSETS

Current Assets		
Simmons Bank	\$	936,300.83
Taxes Receivable - Current		<u>362,692.21</u>
Total Current Assets		1,298,993.04
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>1,298,993.04</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	<u>121,383.00</u>
Total Deferred Inflows of Resources		<u>121,383.00</u>
Total Liabilities		121,383.00
Fund Balance		
Fund Balance - Restricted	1,229,988.87	
Excess Revenue over (under) Ex	<u>(52,378.83)</u>	
Total Fund Balance		<u>1,177,610.04</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,298,993.04</u></u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 193,863.09	97.60	\$ 193,863.09	97.60
Interest Income	4,760.55	2.40	4,760.55	2.40
	<u>198,623.64</u>	<u>100.00</u>	<u>198,623.64</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				
Gross Profit	<u>198,623.64</u>	<u>100.00</u>	<u>198,623.64</u>	<u>100.00</u>
Expenditures				
Dispatching Services	244,383.31	123.04	244,383.31	123.04
Telephone Expenses	3,180.42	1.60	3,180.42	1.60
Communication Expense	3,438.74	1.73	3,438.74	1.73
	<u>251,002.47</u>	<u>126.37</u>	<u>251,002.47</u>	<u>126.37</u>
Total Expenditures				
Excess Revenue over (under) Expenditur	\$ <u>(52,378.83)</u>	(26.37)	\$ <u>(52,378.83)</u>	(26.37)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 193,863.09	97.60	\$ 193,863.09	97.60
Simmons Bank Interest	4,760.55	2.40	4,760.55	2.40
Total Revenues	<u>198,623.64</u>	100.00	<u>198,623.64</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>198,623.64</u>	100.00	<u>198,623.64</u>	100.00
Expenditures				
Central County Emergency 911	244,383.31	123.04	244,383.31	123.04
Charter Communications	557.20	0.28	557.20	0.28
AT&T	2,424.64	1.22	2,424.64	1.22
VISA	198.58	0.10	198.58	0.10
Miken Technologies	2,083.17	1.05	2,083.17	1.05
AT&T	1,355.57	0.68	1,355.57	0.68
Total Expenditures	<u>251,002.47</u>	126.37	<u>251,002.47</u>	126.37
Excess Revenue over (under) Expenditur	<u>\$ (52,378.83)</u>	(26.37)	<u>\$ (52,378.83)</u>	(26.37)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 193,863.09	\$ 231,359.00	\$ 193,863.09	\$ 231,359.00
Interest Income	4,760.55	2,882.65	4,760.55	2,882.65
Total Revenues	<u>198,623.64</u>	<u>234,241.65</u>	<u>198,623.64</u>	<u>234,241.65</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>198,623.64</u>	<u>234,241.65</u>	<u>198,623.64</u>	<u>234,241.65</u>
Expenditures				
Dispatching Services	244,383.31	232,746.01	244,383.31	232,746.01
Telephone Expenses	3,180.42	2,445.48	3,180.42	2,445.48
Communication Expense	3,438.74	8,209.74	3,438.74	8,209.74
Total Expenditures	<u>251,002.47</u>	<u>243,401.23</u>	<u>251,002.47</u>	<u>243,401.23</u>
Excess Revenue over (under) Expenditur	<u>\$ (52,378.83)</u>	<u>\$ (9,159.58)</u>	<u>\$ (52,378.83)</u>	<u>\$ (9,159.58)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 193,863.09	\$ 231,359.00	\$ 193,863.09	\$ 231,359.00
Simmons Bank Interest	4,760.55	2,882.65	4,760.55	2,882.65
Total Revenues	<u>198,623.64</u>	<u>234,241.65</u>	<u>198,623.64</u>	<u>234,241.65</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>198,623.64</u>	<u>234,241.65</u>	<u>198,623.64</u>	<u>234,241.65</u>
Expenditures				
Central County Emergency 911	244,383.31	232,746.01	244,383.31	232,746.01
Charter Communications	557.20	878.03	557.20	878.03
Commerce Bank Visa	0.00	79.99	0.00	79.99
AT&T	2,424.64	1,578.46	2,424.64	1,578.46
VISA	198.58	0.00	198.58	0.00
Telephone Reimbursements	0.00	(91.00)	0.00	(91.00)
Charter Communications	0.00	949.00	0.00	949.00
Miken Technologies	2,083.17	2,027.26	2,083.17	2,027.26
AT&T	1,355.57	4,657.48	1,355.57	4,657.48
Knox Company	0.00	576.00	0.00	576.00
Total Expenditures	<u>251,002.47</u>	<u>243,401.23</u>	<u>251,002.47</u>	<u>243,401.23</u>
Excess Revenues over (under) Expenditu	<u>\$ (52,378.83)</u>	<u>\$ (9,159.58)</u>	<u>\$ (52,378.83)</u>	<u>\$ (9,159.58)</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2024

ASSETS

Current Assets		
Simmons Bank - 2944	\$	875,456.04
Investments		35,263,254.91
Investments-Emp 457 Plan		6,975,684.28
Taxes Receivable - Current		725,929.00
		<u>43,840,324.23</u>
Total Current Assets		
		43,840,324.23
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>43,840,324.23</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	\$	6,975,684.28
		<u>6,975,684.28</u>
Total Current Liabilities		
		6,975,684.28
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		243,046.00
		<u>243,046.00</u>
Total Deferred Inflows of Resources		
		243,046.00
Total Liabilities		
		7,218,730.28
Fund Balance		
Held in Trust for Emp Retire		36,229,758.92
Excess Revenue over (under) Ex		391,835.03
		<u>36,621,593.95</u>
Total Fund Balance		
		36,621,593.95
Total Liab., Def. Inflows & Fund Balance		
	\$	<u><u>43,840,324.23</u></u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 389,026.26	99.28	\$ 389,026.26	99.28
Interest Income	2,808.77	0.72	2,808.77	0.72
Total Revenues	<u>391,835.03</u>	100.00	<u>391,835.03</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>391,835.03</u>	100.00	<u>391,835.03</u>	100.00
Expenditures				
Total Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Excess Revenue over (under) Expenditur	<u>\$ 391,835.03</u>	100.00	<u>\$ 391,835.03</u>	100.00

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 389,026.26	99.28	\$ 389,026.26	99.28
Simmons Bank Interest	<u>2,808.77</u>	0.72	<u>2,808.77</u>	0.72
Total Revenues	<u>391,835.03</u>	100.00	<u>391,835.03</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>391,835.03</u>	100.00	<u>391,835.03</u>	100.00
Expenditures				
Total Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Excess Revenue over (under) Expenditur	<u>\$ 391,835.03</u>	100.00	<u>\$ 391,835.03</u>	100.00

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 389,026.26	\$ 464,256.24	\$ 389,026.26	\$ 464,256.24
Interest Income	2,808.77	3,173.06	2,808.77	3,173.06
Total Revenues	<u>391,835.03</u>	<u>467,429.30</u>	<u>391,835.03</u>	<u>467,429.30</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>391,835.03</u>	<u>467,429.30</u>	<u>391,835.03</u>	<u>467,429.30</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 391,835.03</u>	<u>\$ 467,429.30</u>	<u>\$ 391,835.03</u>	<u>\$ 467,429.30</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 389,026.26	\$ 464,256.24	\$ 389,026.26	\$ 464,256.24
Simmons Bank Interest	2,808.77	3,173.06	2,808.77	3,173.06
Total Revenues	<u>391,835.03</u>	<u>467,429.30</u>	<u>391,835.03</u>	<u>467,429.30</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>391,835.03</u>	<u>467,429.30</u>	<u>391,835.03</u>	<u>467,429.30</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenues over (under) Expenditu	<u>\$ 391,835.03</u>	<u>\$ 467,429.30</u>	<u>\$ 391,835.03</u>	<u>\$ 467,429.30</u>

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2024

ASSETS

Current Assets		
Simmons Bank	\$	3,755,289.89
Taxes Receivable		1,461,883.00
		<u>5,217,172.89</u>
Total Current Assets		5,217,172.89
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>5,217,172.89</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
		<u>0.00</u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	489,447.00
		<u>489,447.00</u>
Total Deferred Inflows of Resources		489,447.00
Total Liabilities		489,447.00
Fund Balance		
Fund Balance - Assigned	3,884,632.36	
Excess Revenue over (under) Ex	843,093.53	
		<u>4,727,725.89</u>
Total Fund Balance		4,727,725.89
Total Liab, Def Infls & Fund Balance	\$	<u><u>5,217,172.89</u></u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 841,750.79	99.84	\$ 841,750.79	99.84
Simmons Bank	<u>1,342.74</u>	0.16	<u>1,342.74</u>	0.16
Total Revenues	<u>843,093.53</u>	100.00	<u>843,093.53</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>843,093.53</u>	100.00	<u>843,093.53</u>	100.00
Expenditures				
Total Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Excess of Revenue over (under) Expend	<u>\$ 843,093.53</u>	100.00	<u>\$ 843,093.53</u>	100.00

Fenton FPD - Debt Service
 Statements of Revenues and Expenditures
 For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 841,750.79	\$ 933,890.28	\$ 841,750.79	\$ 933,890.28
Simmons Bank	1,342.74	1,399.92	1,342.74	1,399.92
Total Revenues	<u>843,093.53</u>	<u>935,290.20</u>	<u>843,093.53</u>	<u>935,290.20</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>843,093.53</u>	<u>935,290.20</u>	<u>843,093.53</u>	<u>935,290.20</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expend	<u>\$ 843,093.53</u>	<u>\$ 935,290.20</u>	<u>\$ 843,093.53</u>	<u>\$ 935,290.20</u>

Fenton FPD - Capital Projects
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 January 31, 2024

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>4,958,376.66</u>
Total Current Assets		4,958,376.66
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>4,958,376.66</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	\$	5,001,265.57
Excess Revenue over (under) Ex		<u>(42,888.91)</u>
Total Fund Balance		<u>4,958,376.66</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>4,958,376.66</u></u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 211.74	100.00	\$ 211.74	100.00
Total Revenues	<u>211.74</u>	<u>100.00</u>	<u>211.74</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>211.74</u>	<u>100.00</u>	<u>211.74</u>	<u>100.00</u>
Expenditures				
Station 1 Construction	2,545.95	1,202.39	2,545.95	1,202.39
Station 4 Construction	40,362.21	9,062.16	40,362.21	9,062.16
Bank Charges	192.49	90.91	192.49	90.91
Total Expenditures	<u>43,100.65</u>	<u>10,355.46</u>	<u>43,100.65</u>	<u>10,355.46</u>
Excess Revenue over (under) Expenditur	<u>\$ (42,888.91)</u>	<u>(20,255.4)</u>	<u>\$ (42,888.91)</u>	<u>(20,255.4)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month		Year to Date			
Revenues						
Simmons Bank Interest - 5766	\$	211.74	100.00	\$	211.74	100.00
Total Revenues		<u>211.74</u>	<u>100.00</u>		<u>211.74</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>211.74</u>	<u>100.00</u>		<u>211.74</u>	<u>100.00</u>
Expenditures						
VISA		2,545.95	1,202.39		2,545.95	1,202.39
VISA		2,609.25	1,232.29		2,609.25	1,232.29
Professional Furniture		1,190.00	562.01		1,190.00	562.01
Landco Construction		33,637.72	15,886.33		33,637.72	15,886.33
Space Form Architect		2,925.24	1,381.52		2,925.24	1,381.52
Simmons Bank		192.49	90.91		192.49	90.91
Total Expenditures		<u>43,100.65</u>	<u>20,355.46</u>		<u>43,100.65</u>	<u>20,355.46</u>
Excess Revenue over (under) Expenditur	\$	<u><u>(42,888.91)</u></u>	<u><u>(20,255.4)</u></u>	\$	<u><u>(42,888.91)</u></u>	<u><u>(20,255.4)</u></u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 211.74	699.87	\$ 211.74	699.87
Total Revenues	<u>211.74</u>	<u>699.87</u>	<u>211.74</u>	<u>699.87</u>
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<u>211.74</u>	<u>699.87</u>	<u>211.74</u>	<u>699.87</u>
Expenditures				
Station 1 Construction	2,545.95	0.00	2,545.95	0.00
Station 4 Construction	40,362.21	0.00	40,362.21	0.00
Bank Charges	192.49	197.78	192.49	197.78
Total Expenditures	<u>43,100.65</u>	<u>197.78</u>	<u>43,100.65</u>	<u>197.78</u>
Excess Revenue over (under) Expenditur	<u>\$ (42,888.91)</u>	<u>502.09</u>	<u>\$ (42,888.91)</u>	<u>502.09</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 0.00	476.16	\$ 0.00	476.16
Simmons Bank Interest - 5766	211.74	223.71	211.74	223.71
Total Revenues	<u>211.74</u>	<u>699.87</u>	<u>211.74</u>	<u>699.87</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>211.74</u>	<u>699.87</u>	<u>211.74</u>	<u>699.87</u>
Expenditures				
VISA	2,545.95	0.00	2,545.95	0.00
VISA	2,609.25	0.00	2,609.25	0.00
Professional Furniture	1,190.00	0.00	1,190.00	0.00
Landco Construction	33,637.72	0.00	33,637.72	0.00
Space Form Architect	2,925.24	0.00	2,925.24	0.00
Simmons Bank	192.49	197.78	192.49	197.78
Total Expenditures	<u>43,100.65</u>	<u>197.78</u>	<u>43,100.65</u>	<u>197.78</u>
Excess Revenue over (under) Expenditur	<u>\$ (42,888.91)</u>	<u>502.09</u>	<u>\$ (42,888.91)</u>	<u>502.09</u>