

Fenton

Fire Protection District

Financial Statements

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May 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 May 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

June 12, 2024

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

MAY 31, 2024 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	5.98	(2.34)	6.28	(2.02)
February	16.70	13.60	(3.10)	13.37	(3.33)
March	25.00	19.72	(5.28)	18.97	(6.03)
April	33.30	26.99	(6.31)	24.71	(8.59)
✓ May	41.70	35.08	(6.62)	34.21	(7.49)
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$1,141,218)	1%	\$117,130	(\$775,399)	\$48,841	(\$366,818)
2023	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.83	(1.47)	6.65	(1.65)
February	16.70	13.37	(3.33)	12.80	(3.90)
March	25.00	20.35	(4.65)	25.94	0.94
April	33.30	25.95	(7.35)	32.59	(0.71)
✓ May	41.70	32.08	(9.62)	39.47	(2.23)
June	50.00	44.06	(5.94)	49.72	(0.28)
July	58.30	46.90	(11.40)	56.57	(1.73)
August	66.60	53.39	(13.21)	65.24	(1.36)
September	75.00	58.39	(16.61)	71.34	(3.66)
October	83.30	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)
(\$2,635,599)	1%	\$117,130	(\$2,339,608)	\$48,841	(\$295,990)
2022	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	4.91	(3.39)	7.17	(1.13)
February	16.70	9.53	(7.17)	13.69	(3.01)
March	25.00	15.81	(9.19)	27.45	2.45
April	33.30	20.15	(13.15)	33.44	0.14
✓ May	41.70	29.78	(11.92)	39.70	(2.00)
June	50.00	37.12	(12.88)	50.73	0.73
July	58.30	42.33	(15.97)	57.84	(0.46)
August	66.60	47.33	(19.27)	64.87	(1.73)
September	75.00	58.13	(16.87)	77.63	2.63
October	83.30	63.03	(20.27)	84.29	0.99
November	91.60	68.28	(23.32)	91.73	0.13
December	100.00	78.29	(21.71)	99.38	(0.62)
(\$2,573,241)	1%	\$117,130	(\$2,542,794)	\$48,841	(\$30,447)
2021	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.62	(1.68)	6.70	(1.60)
February	16.70	12.83	(3.87)	13.03	(3.67)
March	25.00	18.72	(6.28)	19.23	(5.77)
April	33.30	27.53	(5.77)	27.65	(5.65)
✓ May	41.70	34.21	(7.49)	34.20	(7.50)
June	50.00	47.11	(2.89)	51.82	1.82
July	58.30	53.64	(4.66)	58.48	0.18
August	66.60	60.54	(6.06)	66.68	0.08
September	75.00	69.13	(5.87)	75.18	0.18
October	83.30	75.77	(7.53)	81.45	(1.85)
November	91.60	82.07	(9.53)	88.43	(3.17)
December	100.00	88.09	(11.91)	94.53	(5.47)
(\$1,661,710)	1%	\$117,130	(\$1,394,681)	\$48,841	(\$267,130)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 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	\$8,968,036	\$15,577,734	(\$6,609,698)	57.57%
Building and other permits	118,882	125,000	(6,118)	95.11%
Ambulance fees, net	486,608	725,000	(238,392)	67.12%
Interest	716,005	400,000	316,005	179.00%
Miscellaneous revenue	22,363	26,500	(4,137)	84.39%
GEMT revenue	0	120,000	(120,000)	0.00%
TOTAL REVENUES	\$10,311,894	\$16,974,234	(\$6,662,340)	60.75%
EXPENDITURES				
Bank service charges	\$606	\$2,000	(\$1,394)	30.30%
Building maintenance	23,050	101,840	(78,790)	22.63%
Depreciated assets - capital assets	546,323	1,133,022	(586,699)	48.22%
Doctors fees & medical exams	646	75,000	(74,354)	0.86%
Dues and subscriptions	7,865	41,973	(34,108)	18.74%
Election expenses	0	0	0	
Equipment maintenance & expensed	58,811	250,175	(191,364)	23.51%
Equipment maintenance & expensed - IT	63,012	151,500	(88,488)	41.59%
Equipment purchases and replacement	27,999	705,000	(677,001)	3.97%
Gasoline and oil	33,173	108,500	(75,327)	30.57%
Insurance - employee - medical & dental	739,437	2,227,700	(1,488,263)	33.19%
Insurance - general	25,741	765,500	(739,759)	3.36%
Miscellaneous expenses	4,181	14,250	(10,069)	29.34%
Office supplies and expenses	8,094	42,200	(34,106)	19.18%
Payroll taxes	261,729	630,000	(368,271)	41.54%
Professional fees & services	89,322	213,000	(123,678)	41.94%
Professional fees & services - GEMT	191,414	100,000	91,414	191.41%
Salaries	3,455,091	9,313,000	(5,857,909)	37.10%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	9,410	28,000	(18,590)	33.61%
Training and education	58,151	196,150	(137,999)	29.65%
Uniforms	37,403	146,750	(109,347)	25.49%
Utilities	56,766	170,000	(113,234)	33.39%
Vehicle maintenance & repairs	81,106	176,500	(95,394)	45.95%
Work Comp Claims	599	5,000	(4,401)	11.98%
TOTAL EXPENDITURES	\$5,779,929	\$16,597,060	(\$10,817,131)	34.83%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,531,965	\$377,174	\$4,154,791	1201.56%
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$0	-0.00%
USE OF DISTRICT RESERVES	\$0	\$472,826	(\$472,826)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,531,965	\$0	\$3,681,965	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

				MAY 31, 2024	PAGE 4
GENERAL + AMBULANCE FUND COMBINED					
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	\$8,968,036	\$9,304,798	(\$336,762)	-3.62%	✓
Building and other permits	118,882	51,143	67,739	132.45%	✓
Ambulance fees, net	486,608	434,042	52,566	12.11%	✓
Interest	716,005	525,979	190,026	36.13%	✓
Miscellaneous revenue	22,363	350	22,013	6289.43%	✓
GEMT revenue	0	575,833	(575,833)	-100.00%	✓
TOTAL REVENUES	\$10,311,894	\$10,892,145	(\$580,251)	-5.33%	✓
EXPENDITURES					
Bank service charges	\$606	\$483	\$123	25.47%	
Building maintenance	23,050	17,702	5,348	30.21%	
Depreciated assets - capital assets	546,323	59,780	486,543	813.89%	✓
Doctors fees & medical exams	646	3,226	(2,580)	-79.98%	
Dues and subscriptions	7,865	15,330	(7,465)	-48.70%	
Election expenses	0	0	0		
Equipment maintenance & expensed	58,811	36,721	22,090	60.16%	✓
Equipment maintenance & expensed - IT	63,012	24,355	38,657	158.72%	✓
Equipment purchases and replacement	27,999	1,153,357	(1,125,358)	-97.57%	✓
Gasoline and oil	33,173	32,487	686	2.11%	
Insurance - employee - medical & dental	739,437	699,793	39,644	5.67%	✓
Insurance - general	25,741	45,474	(19,733)	-43.39%	✓
Miscellaneous expenses	4,181	2,509	1,672	66.64%	
Office supplies and expenses	8,094	10,739	(2,645)	-24.63%	
Payroll taxes	261,729	261,760	(31)	-0.01%	
Professional fees & services	89,322	78,925	10,397	13.17%	✓
Professional fees & services - GEMT	191,414	196,299	(4,885)	-2.49%	
Salaries	3,312,527	3,204,256	108,271	3.38%	✓
Salaries - OT	142,564	265,816	(123,252)	-46.37%	✓
Supplies - EMS - cleaning	9,410	9,712	(302)	-3.11%	
Training and education	58,151	61,319	(3,168)	-5.17%	
Uniforms	37,403	37,900	(497)	-1.31%	
Utilities	56,766	52,631	4,135	7.86%	✓
Vehicle maintenance & repairs	81,106	52,240	28,866	55.26%	✓
Work Comp Claims	599	0	599		
TOTAL EXPENDITURES	\$5,779,929	\$6,322,814	(\$542,885)	-8.59%	✓
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$4,531,965	\$4,569,331	(\$37,366)	-0.82%	✓
General/Ambulance/Pension Overhead Transfer	\$0	(\$750,000)	\$750,000		✓
USE OF DISTRICT RESERVES	\$0	\$0	\$0		
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$4,531,965	\$3,819,331	\$712,634	18.66%	✓

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			MAY 31, 2024			PAGE 5
	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	\$4,526,959	\$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	460,000	1,133,022				\$0	1,133,022
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				5,001,000	5,706,000
Gasoline and oil	75,950	32,550	108,500					108,500
Insurance - employee - medical & dental	1,559,390	668,310	2,227,700					2,227,700
Insurance - general	535,850	229,650	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	\$4,884,091	\$16,597,060	\$588,417	\$2,047,562	\$2,145,800	\$5,001,000	\$26,379,839
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$734,306	(\$357,132)	\$377,174	\$16,403	(\$850,000)	\$364,064	(\$4,999,500)	(\$5,091,859)
General/Ambulance/Pension Overhead Transfer	(\$850,000)		(\$850,000)		\$850,000	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$115,694	\$357,132	\$472,826	\$0	\$0	\$0	\$4,998,501	\$5,471,327
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$0	\$0	\$0	\$16,403	\$0	\$0	(\$999)	\$15,404

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				MAY 31, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$8,902,727	\$2,065,309	\$8,968,036	\$342,886	\$688,035	\$1,487,467		\$11,486,424
Building and other permits	118,882		118,882					118,882
Ambulance fees, net		486,608	486,608					486,608
Interest	508,901	207,104	716,005	22,425	20,055	5,539	1,021	765,045
Miscellaneous revenue	22,363	0	22,363				0	22,363
GEMT revenue	0	0	0					0
TOTAL REVENUES	\$7,552,873	\$2,759,021	\$10,311,894	\$365,311	\$708,090	\$1,493,006	\$1,021	\$12,879,322
EXPENDITURES								
Bank service charges	\$141	\$465	\$606					\$606
Building maintenance	16,135	6,915	23,050					23,050
Depreciated assets - capital assets	546,323	0	546,323				0	546,323
Doctors fees & medical exams	462	194	646					646
Dues and subscriptions	5,513	2,352	7,865					7,865
Election expenses	0	0	0					0
Equipment maintenance & expensed	16,565	42,246	58,811					58,811
Equipment maintenance & expensed - IT	63,012		63,012					63,012
Equipment purchases and replacement	27,999	0	27,999				522,006	550,005
Gasoline and oil	23,221	9,952	33,173					33,173
Insurance - employee - medical & dental	510,533	228,904	739,437					739,437
Insurance - general	18,019	7,722	25,741					25,741
Miscellaneous expenses	3,735	446	4,181					4,181
Office supplies and expenses	5,666	2,428	8,094					8,094
Payroll taxes	186,441	76,288	261,729					261,729
Professional fees & services	47,186	42,136	89,322				933	90,255
Professional fees & services - GEMT		191,414	191,414					191,414
Salaries	2,447,021	1,008,070	3,455,091					3,455,091
Salaries - OT			0					0
Supplies - cleaning & laundry	8,587	2,823	9,410					9,410
Training and education	44,463	13,698	58,151					58,151
Uniforms	25,914	11,489	37,403					37,403
Utilities	39,736	17,031	56,768	32,737				89,503
Vehicle maintenance & repairs	75,163	5,943	81,106					81,106
Work Comp Claims	419	180	599					599
Dispatch - CCE-911			0	244,383				244,383
Pension Contribution					\$2			2
Debt Service payments - principal + interest						1,738,375		1,738,375
TOTAL EXPENDITURES	\$4,109,233	\$1,670,696	5,779,929	\$277,120	\$2	\$1,738,375	\$522,939	\$8,318,365
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,443,640	\$1,088,325	\$4,531,965	\$88,191	\$708,088	(\$245,369)	(\$521,918)	\$4,560,957
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$3,443,640	\$1,088,325	\$4,531,965	\$88,191	\$708,088	\$0	(\$521,918)	\$4,806,326

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					MAY 31, 2024	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	PAGE 7
	OVER (UNDER) BUDGET									
	GENERAL	AMBULANCE	GENERAL +	DISPATCH	PENSION					
REVENUES										
Tax collections	(\$5,093,048)	(\$1,516,650)	(\$6,609,698)	(\$251,934)	(\$504,527)		\$0		(\$8,378,556)	
Building and other permits	(6,118)	0	(6,118)	0	0		0		(6,118)	
Ambulance fees, net	0	(238,392)	(238,392)	0	0		0		(238,392)	
Interest	208,901	107,104	316,005	12,425	15,055			(479)	338,545	
Miscellaneous revenue	(4,137)	0	(4,137)	0	0		0		(4,137)	
GEMT revenue	0	(120,000)	(120,000)	0	0		0		(120,000)	
TOTAL REVENUES	(\$4,094,402)	(\$1,787,936)	(\$6,662,340)	(\$239,509)	(\$489,472)		\$0	(\$479)	(\$8,408,658)	
EXPENDITURES										
Bank service charges	(\$359)	(\$1,035)	(\$1,394)	\$0	\$0		\$0		(\$1,394)	
Building maintenance	(55,153)	(23,637)	(78,790)	0	0		0		(78,790)	
Depreciated assets - capital assets	(126,699)	(460,000)	(586,699)	0	0		0		(586,699)	
Doctors fees & medical exams	(52,048)	(22,306)	(74,354)	0	0		0		(74,354)	
Dues and subscriptions	(24,516)	(9,592)	(34,108)	0	0		0		(34,108)	
Election expenses	0	0	0	0	0		0		0	
Equipment maintenance & expensed	(101,860)	(89,504)	(191,364)	0	0		0		(191,364)	
Equipment maintenance & expensed - IT	(86,488)	0	(86,488)	0	0		0		(86,488)	
Equipment purchases and replacement	(677,001)	0	(677,001)	0	0		0	(4,478,994)	(5,155,995)	
Gasoline and oil	(52,729)	(22,598)	(75,327)	0	0		0		(75,327)	
Insurance - employee - medical & dental	(1,048,857)	(439,406)	(1,488,263)	0	0		0		(1,488,263)	
Insurance - general	(517,831)	(221,928)	(739,759)	0	0		0		(739,759)	
Miscellaneous expenses	(5,040)	(5,029)	(10,069)	0	0		0		(10,069)	
Office supplies and expenses	(23,874)	(10,232)	(34,106)	0	0		0		(34,106)	
Payroll taxes	(255,559)	(112,712)	(368,271)	0	0		0		(368,271)	
Professional fees & services	(94,914)	(28,764)	(123,678)	0	0		0	933	(123,745)	
Professional fees & services - GEMT	0	91,414	91,414	0	0		0		91,414	
Salaries	(4,161,579)	(1,708,330)	(5,857,909)	0	0		0		(5,857,909)	
Salaries - OT	0	0	0	0	0		0		0	
Supplies - cleaning & laundry	(13,013)	(5,577)	(18,590)	0	0		0		(18,590)	
Training and education	(79,722)	(58,277)	(137,999)	0	0		0		(137,999)	
Uniforms	(78,311)	(31,036)	(109,347)	0	0		0		(109,347)	
Utilities	(79,265)	(33,969)	(113,234)	(66,913)	0		0		(180,147)	
Vehicle maintenance & repairs	(73,837)	(21,557)	(95,394)	0	0		0		(95,394)	
Work Comp Claims	(3,081)	(1,320)	(4,401)	0	0		0		(4,401)	
Dispatch - CCE-911	0	0	0	(244,384)	0		0		(244,384)	
Pension Contribution	0	0	0	0	(2,047,560)		0		(2,047,560)	
Debt Service payments - principal + interest	0	0	0	0	0		(406,425)		(406,425)	
TOTAL EXPENDITURES	(\$7,603,736)	(\$3,213,395)	(\$10,817,131)	(\$311,297)	(\$2,047,560)		(\$406,425)	(\$4,478,061)	(\$18,061,474)	
REVENUES OVER EXPENDITURES										
(EXPENDITURES OVER REVENUES)	\$2,709,334	\$1,445,457	\$4,154,791	\$71,788	\$1,558,088		\$406,425	\$4,477,582	\$9,652,816	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				MAY 31, 2024			PAGE 8
	PERCENT OF BUDGET USED							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	57.54%	67.66%	57.57%	67.65%	67.66%			
Building and other permits	95.11%		95.11%					67.82%
Ambulance fees, net		67.12%	67.12%					95.11%
Interest	169.63%	207.10%	179.00%	224.26%			68.07%	67.12%
Miscellaneous revenue	84.38%		84.38%					179.38%
GEMT revenue		0.00%	0.00%					84.39%
								0.00%
TOTAL REVENUES	60.68%	60.95%	60.75%	60.40%	59.13%		68.07%	60.60%
EXPENDITURES								
Bank service charges	28.20%							
Building maintenance	22.63%	22.63%	30.30%					30.30%
Depreciated assets - capital assets			22.63%					22.63%
Doctors fees & medical exams	0.86%	0.86%	0.86%					0.86%
Dues and subscriptions	18.36%	19.69%	18.74%					18.74%
Election expenses								
Equipment maintenance & expensed	13.99%	32.07%	23.51%					
Equipment maintenance & expensed - IT	41.59%		41.59%					23.51%
Equipment purchases and replacement								41.59%
Gasoline and oil	30.57%	30.57%	30.57%				10.44%	9.64%
Insurance - employe - medical & dental	32.74%	34.25%	33.19%					30.57%
Insurance - general	3.36%	3.36%	3.36%					33.19%
Miscellaneous expenses	42.56%	8.15%	29.34%					3.36%
Office supplies and expenses	19.18%	19.18%	19.18%					29.34%
Payroll taxes	42.05%	40.36%	41.54%					19.18%
Professional fees & services	33.21%	59.43%	41.94%					41.54%
Professional fees & services - GEMT		191.41%	191.41%					42.18%
Salaries	37.08%	37.14%	37.10%					191.41%
Salaries - OT								37.10%
Supplies - cleaning & laundry	33.61%	33.61%	33.61%					
Training and education	35.80%	19.03%	29.65%					33.61%
Uniforms	24.86%	27.02%	25.49%					29.65%
Utilities	33.39%	33.39%	33.39%					25.49%
Vehicle maintenance & repairs	50.44%	21.61%	45.95%	32.85%				33.16%
Work Comp Claims	11.97%	12.00%	11.98%					45.95%
Dispatch - CCE-911								11.98%
Pension Contribution				50.00%				50.00%
Debt Service payments - principal + interest					0.00%	81.05%		0.00%
								81.05%
TOTAL EXPENDITURES	35.08%	34.21%	34.83%	47.10%	0.00%	81.01%	10.46%	31.53%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			MAY 31, 2024	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections				
Building and other permits	\$6,902,727	\$11,995,775	(\$5,093,048)	57.54%
Interest	118,882	125,000	(6,118)	95.11%
Miscellaneous revenue	508,901	300,000	208,901	169.63%
	22,363	26,500	(4,137)	84.39%
TOTAL REVENUES	\$7,552,873	\$12,447,275	(\$4,894,402)	60.68%
EXPENDITURES				
Bank service charges	\$141	\$500	(\$359)	28.20%
Building maintenance	16,135	71,288	(55,153)	22.63%
Depreciated assets - capital assets	546,323	673,022	(126,699)	81.17%
Doctors fees & medical exams	452	52,500	(52,048)	0.86%
Dues and subscriptions	5,513	30,029	(24,516)	18.36%
Election expenses		0	0	
Equipment maintenance & expensed	16,565	118,425	(101,860)	13.99%
Equipment maintenance & expensed - IT	63,012	151,500	(88,488)	41.59%
Equipment purchases and replacement	27,999	705,000	(677,001)	3.97%
Gasoline and oil	23,221	75,950	(52,729)	30.57%
Insurance - employee - medical & dental	510,533	1,559,390	(1,048,857)	32.74%
Insurance - general	18,019	535,850	(517,831)	3.36%
Miscellaneous expenses	3,735	8,775	(5,040)	42.56%
Office supplies and expenses	5,666	29,540	(23,874)	19.18%
Payroll taxes	185,441	441,000	(255,559)	42.05%
Professional fees & services	47,186	142,100	(94,914)	33.21%
Salaries	2,447,021	6,598,600	(4,151,579)	37.08%
Salaries - OT		0	0	
Supplies - cleaning & laundry	6,587	19,600	(13,013)	33.61%
Training and education	44,453	124,175	(79,722)	35.80%
Uniforms	25,914	104,225	(78,311)	24.86%
Utilities	39,735	119,000	(79,265)	33.39%
Vehicle maintenance & repairs	75,163	149,000	(73,837)	50.44%
Work Comp Claims	419	3,500	(3,081)	11.97%
TOTAL EXPENDITURES	\$4,109,233	\$11,712,969	(\$7,603,736)	35.08%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,443,640	\$734,306	2,709,334	468.97%
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)	\$3,443,640	\$0	\$2,709,334	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			MAY 31, 2024	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$2,066,309	\$3,581,959	(\$1,516,650)	57.66%
Ambulance fees, net	486,608	725,000	(238,392)	67.12%
Interest	207,104	100,000	107,104	207.10%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	120,000	(120,000)	0.00%
TOTAL REVENUES	\$2,759,021	\$4,526,959	(\$1,767,938)	60.96%
EXPENDITURES				
Bank service charges	\$465	\$1,500	(\$1,035)	31.00%
Building maintenance	6,915	30,552	(23,637)	22.63%
Depreciated assets - capital assets		460,000	(460,000)	
Doctors fees & medical exams	194	22,500	(22,306)	0.86%
Dues and subscriptions	2,352	11,944	(9,592)	19.69%
Election expenses		0	0	
Equipment maintenance & expensed	42,246	131,750	(89,504)	32.07%
Equipment purchases and replacement		0	0	
Gasoline and oil	9,952	32,550	(22,598)	30.57%
Insurance - employee - medical & dental	228,904	668,310	(439,406)	34.25%
Insurance - general	7,722	229,650	(221,928)	3.36%
Miscellaneous expenses	446	5,475	(5,029)	8.15%
Office supplies and expenses	2,428	12,660	(10,232)	19.18%
Payroll taxes	76,288	189,000	(112,712)	40.36%
Professional fees & services	42,136	70,900	(28,764)	59.43%
Professional fees & services - GEMT	191,414	100,000	91,414	191.41%
Salaries	1,008,070	2,714,400	(1,706,330)	37.14%
Salaries - OT		0	0	
Supplies - EMS - cleaning	2,823	8,400	(5,577)	33.61%
Training and education	13,698	71,975	(58,277)	19.03%
Uniforms	11,489	42,525	(31,036)	27.02%
Utilities	17,031	51,000	(33,969)	33.39%
Vehicle maintenance & repairs	5,943	27,500	(21,557)	21.61%
Work Comp Claims	180	1,500	(1,320)	12.00%
TOTAL EXPENDITURES	\$1,670,696	\$4,884,091	(\$3,213,395)	34.21%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,088,325	(\$357,132)	\$1,445,457	0.00%
General/Ambulance Overhead Transfer		\$0	0	
USE OF DISTRICT RESERVES	0	\$357,132		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,088,325	\$0	\$1,445,457	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			MAY 31, 2024	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$688,035	\$1,192,562	(\$504,527)	57.69%
Interest	20,055	5,000	15,055	401.10%
TOTAL REVENUES	\$708,090	\$1,197,562	(\$489,472)	59.13%
EXPENDITURES				
Pension Fund	\$2	\$2,047,562	(\$2,047,560)	0.00%
TOTAL EXPENDITURES	\$2	\$2,047,562	(\$2,047,560)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$708,088	(\$850,000)	\$1,558,088	-83.30%
TRANSFER FROM GENERAL FUND	\$0	\$850,000	(\$850,000)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$708,088	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			MAY 31, 2024	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$342,886	\$594,820	(\$251,934)	57.65%
Interest	22,425	10,000	12,425	224.25%
TOTAL REVENUES	\$365,311	\$604,820	(\$239,509)	60.40%
EXPENDITURES				
Dispatching fees	\$244,383	\$488,767	(\$244,384)	50.00%
Telephone	13,601	25,000	(11,399)	54.40%
Communication expenses	19,136	74,650	(55,514)	25.63%
TOTAL EXPENDITURES	\$277,120	\$588,417	(\$311,297)	47.10%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$88,191	\$16,403	\$71,788	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$88,191	\$16,403	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			MAY 31, 2024	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$1,487,467	\$2,499,864	(\$1,012,397)	59.50%
Interest	5,539	10,000	(4,461)	55.39%
TOTAL REVENUES	\$1,493,006	\$2,509,864	(\$1,016,858)	59.49%
EXPENDITURES				
Debt Service	\$1,738,375	\$2,144,800	(\$406,425)	81.05%
Professional fees	618	1,000	(382)	
TOTAL EXPENDITURES	\$1,738,993	\$2,145,800	(\$406,807)	81.04%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$245,987)	\$364,064	(\$610,051)	-67.57%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net after uses	(\$245,987)	\$364,064	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			MAY 31, 2024	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$0	\$0	\$0	
Interest	1,021	1,500	(\$479)	68.07%
TOTAL REVENUES	\$1,021	\$1,500	(\$479)	68.07%
EXPENDITURES				
Depreciated Assets	\$0	\$0	\$0	
Equipment & Vehicles	0	0	0	
Professional Fees	933	0	933	
Buildings	522,006	5,001,000	(4,478,994)	10.44%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$522,939	\$5,001,000	(\$4,478,061)	10.46%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$521,918)	(\$4,999,500)	\$4,477,582	10.44%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$4,998,501	(\$4,998,501)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$521,918)	(\$999)	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MAY 31, 2024	PAGE 15
	2024 ACTUAL Y-T-D	2023 ACTUAL Y-T-D	2024 - 2023 \$ OVER (UNDER)	2024 - 2023 % OVER (UNDER)
REVENUES				
Tax collections				
Building and other permits	\$6,902,727	\$7,164,265	(\$261,538)	✓ -3.65%
Interest	118,882	51,143	67,739	✓ 132.45%
Miscellaneous revenue	508,901	375,135	133,766	✓ 35.66%
	22,363	350	22,013	✓ 6289.43%
TOTAL REVENUES	\$7,552,873	\$7,590,893	(\$38,020)	✓ -0.50%
EXPENDITURES				
Bank service charges	\$141	\$68	\$73	107.35%
Building maintenance	16,135	12,391	3,744	✓ 30.22%
Depreciated assets - capital assets	546,323	59,780	486,543	✓ 813.89%
Doctors fees & medical exams	452	2,258	(1,806)	-79.98%
Dues and subscriptions	5,513	11,355	(5,842)	-51.45%
Election expenses	0		0	
Equipment maintenance & expensed	16,565	5,538	11,027	✓ 199.12%
Equipment maintenance & expensed - IT	63,012	24,355	38,657	✓ 158.72%
Equipment purchases and replacement	27,999	1,153,357	(1,125,358)	✓ -97.57%
Gasoline and oil	23,221	22,741	480	2.11%
Insurance - employee - medical & dental	510,533	514,891	(4,358)	-0.85%
Insurance - general	18,019	31,832	(13,813)	✓ -43.39%
Miscellaneous expenses	3,735	1,149	2,586	225.07%
Office supplies and expenses	5,666	7,517	(1,851)	-24.62%
Payroll taxes	185,441	185,074	367	0.20%
Professional fees & services	47,186	38,586	8,600	✓ 22.29%
Salaries	2,347,226	2,267,069	80,157	✓ 3.54%
Salaries - OT	99,795	186,071	(86,276)	✓ -46.37%
Supplies - cleaning & laundry	6,587	6,798	(211)	-3.10%
Training and education	44,453	50,405	(5,952)	-11.81%
Uniforms	25,914	26,530	(616)	-2.32%
Utilities	39,735	36,842	2,893	✓ 7.85%
Vehicle maintenance & repairs	75,163	42,865	32,298	✓ 75.35%
Work Comp Claims	419	0	419	
TOTAL EXPENDITURES	\$4,109,233	\$4,687,472	(\$578,239)	✓ -12.34%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,443,640	\$2,903,421	\$540,219	18.61%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	(\$750,000)	\$750,000	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,443,640	\$2,153,421	\$1,290,219	59.91%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MAY 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				
Ambulance fees, net	\$2,065,309	\$2,140,533	(\$75,224)	✓ -3.51%
Interest	486,608	434,042	52,566	✓ 12.11%
Miscellaneous revenue	207,104	150,844	56,260	✓ 37.30%
GEMT revenue	0	0	0	
	0	575,833	(575,833)	✓ -100.00%
TOTAL REVENUES	\$2,759,021	\$3,301,252	(\$542,231)	✓ -16.43%
EXPENDITURES				
Bank service charges				
Building maintenance	\$465	\$415	\$50	12.05%
Depreciated assets - capital assets	6,915	5,311	1,604	30.20%
Doctors fees & medical exams	0		0	
Dues and subscriptions	194	968	(774)	-79.96%
Election expenses	2,352	3,975	(1,623)	-40.83%
Equipment maintenance & expensed	0		0	
Equipment purchases and replacement	42,246	31,183	11,063	✓ 35.48%
Gasoline and oil	0	0	0	
Insurance - employee - medical & dental	9,952	9,746	206	2.11%
Insurance - general	228,904	184,902	44,002	✓ 23.80%
Miscellaneous expenses	7,722	13,642	(5,920)	-43.40%
Office supplies and expenses	446	1,360	(914)	-67.21%
Payroll taxes	2,428	3,222	(794)	-24.64%
Professional fees & services	76,288	76,686	(398)	-0.52%
Professional fees & services - GEMT	42,136	40,339	1,797	4.45%
Salaries	191,414	196,299	(4,885)	✓ -2.49%
Salaries - OT	965,301	937,187	28,114	✓ 3.00%
Supplies - EMS - cleaning	42,769	79,745	(36,976)	✓ -46.37%
Training and education	2,823	2,914	(91)	-3.12%
Uniforms	13,698	10,914	2,784	25.51%
Utilities	11,489	11,370	119	1.05%
Vehicle maintenance & repairs	17,031	15,789	1,242	7.87%
Work Comp Claims	5,943	9,375	(3,432)	-36.61%
	180	0	180	
TOTAL EXPENDITURES	\$1,670,696	\$1,635,342	\$35,354	✓ 2.16%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,088,325	\$1,665,910	(\$577,585)	-34.67%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,088,325	\$1,665,910	(\$577,585)	-34.67%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2024	PAGE 17
CASH RESERVES AS OF	MAY 31, 2024	MAY 31, 2023	2024 - 2023 \$	2024 - 2023 %
MAY 31, 2024	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$21,921,876.81	\$17,176,434.23	\$4,745,442.58	27.63%
Simmons Bank - Flexible Spending Account	27,693.41	25,267.03	2,426.38	9.60%
Simmons Bank - Health Reimbursement Account	3,574.87	1,253.27	2,321.60	185.24%
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	\$24,838,826.82	\$21,721,755.40	\$3,117,071.42	14.35%
AMBULANCE FUND:				
Simmons Bank - 3181	\$9,412,449.82	\$7,886,362.04	\$1,526,087.78	19.35%
Meramec Valley Bank - Money Market	0.00	7,698.38	(7,698.38)	-100.00%
Investment account	801,491.30	1,037,729.70	(236,238.40)	-22.76%
TOTAL AMBULANCE FUND CASH BALANCES	\$10,213,941.12	\$8,931,790.12	\$1,282,151.00	14.35%
TOTAL OPERATING FUND CASH BALANCES	\$35,052,767.94	\$30,653,545.52	\$4,399,222.42	14.35%
LESS: Remaining 2024 Budget expenses, net	(\$10,817,131)	(\$11,401,438)	\$584,307.00	-5.12%
ESTIMATED CASH RESERVE	\$24,235,637	\$19,252,108	\$4,983,529.42	25.89%
# of Months - Estimated Reserve	17.52	13.92	3.60	25.89%
Estimated Reserve - %	146.02%	116.00%	30.03%	
Cash Balances, before reserves - committed funds	\$24,235,637	\$19,252,108		
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	\$4,235,637	(\$747,892)		
Monthly Expenses	1,383,088	1,383,088		
Months Cash on Hand, after reserves	3.06	-0.54		

**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:

12/31/2023	*****	*****	*****	*****	Not Avail.
9/30/2023	*****	*****	*****	*****	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	*****	*****	*****	*****	****

DepositAccounts.com

Period Ending:

12/31/2023					
Institution Health	B+	A	A	A	Not Avail.
Texas Ratio	A+	A+	A	A	Not Avail.
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.

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 Q4 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 December 31, 2023 Commerce Bank had \$25.06 million in non-current loans and owned real-estate with \$2.55 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.98% 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	Q4 2023	\$31.5B
			vs Q4 2022	\$31.68B
Year Established	1984	Loans	Q4 2023	\$17.05B
Employees	4547		vs Q4 2022	\$16.16B
Primary Regulator	FED	Deposits	Q4 2023	\$25.7B
			vs Q4 2022	\$26.48B
		Equity Capital	Q4 2023	\$2.39B
			vs Q4 2022	\$2.07B
Return on Assets - YTD	1.44%	Loan Loss Allowance	Q4 2023	\$162.4MM
			vs Q4 2022	\$150.1MM
Return on Equity - YTD	21.27%	Unbacked Noncurrent Loans	Q4 2023	\$23.8MM
			vs Q4 2022	\$19.24MM
Annual Interest Income	\$1.37B	Real Estate Owned	Q4 2023	\$1.3MM
			vs Q4 2022	\$1.14MM

Health



Data as of Q4 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 December 31, 2023 Simmons Bank had \$75.87 million in non-current loans and owned real-estate with \$3.82 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 1.98% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall		Assets and Liabilities	
FDIC Certificate #	3890	Assets	Q4 2023 \$27.31B Q4 2022 \$27.41B
Year Established	1903	Loans	Q4 2023 \$16.63B Q4 2022 \$15.90B
Employees	2989	Deposits	Q4 2023 \$22.41B Q4 2022 \$22.68B
Primary Regulator	FED	Equity Capital	Q4 2023 \$3.6B Q4 2022 \$3.43B
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023 \$225.2MM Q4 2022 \$191.9MM
Return on Assets - YTD	0.75%	Unbacked Noncurrent Loans	Q4 2023 \$72.2MM Q4 2022 \$69.5MM
Return on Equity - YTD	5.9%	Real Estate Owned	Q4 2023 \$3.7MM Q4 2022 \$2.65MM
Annual Interest Income	\$1.21B		

 **Health**



Data as of Q4 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 December 31, 2023 Alliance Credit Union had \$2.15 million in non-current loans and owned real-estate with \$43.82 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 4.91% 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>	
NCUA #	63789	Assets	Q4 2023 \$390.3MM Q3 2023 \$365.6MM
Year Chartered	1948	Loans	Q4 2023 \$346.6MM Q3 2023 \$323.4MM
Employees	79	Deposits	Q4 2023 \$295.7MM Q3 2023 \$280.4MM
Primary Regulator		Equity Capital	Q4 2023 \$40.3MM Q3 2023 \$37.0MM
<i>PROFIT MARGINS</i>		Loan Loss Allowance	Q4 2023 \$3.5MM Q3 2023 \$1.4MM
Return on Assets - YTD	0.57%	Unbacked Noncurrent Loans	Q4 2023 \$2.2MM Q3 2023 \$2.3MM
Return on Equity - YTD	5.47%	Real Estate Owned	Q4 2023 \$0 Q3 2023 \$0
Annual Interest Income	\$15.4MM		



Data as of Q4 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 December 31, 2023 Academy Bank had \$20.51 million in non-current loans and owned real-estate with \$424.14 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.84% 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	Q4 2023 \$2.6B vs Q4 2022 \$2.64B
Year Established	1966	Loans	Q4 2023 \$1.98B vs Q4 2022 \$1.87B
Employees	510	Deposits	Q4 2023 \$2.08B vs Q4 2022 \$2.08B
Primary Regulator	OCC	Equity Capital	Q4 2023 \$396.2MM vs Q4 2022 \$396.2MM
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023 \$28MM vs Q4 2022 \$27.9MM
Return on Assets - YTD	1%	Unbacked Noncurrent Loans	Q4 2023 \$20.1MM vs Q4 2022 \$18.6MM
Return on Equity - YTD	6.53%	Real Estate Owned	Q4 2023 \$436K vs Q4 2022 \$0
Annual Interest Income	\$131.1MM		

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

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 21,921,876.81	
Simmons Bank-Flexible Spendin	27,693.41	
Simmons Bank-Health Reimburse	3,574.87	
Petty Cash	185.00	
Investment Account	2,885,496.73	
Taxes Receivable - Current	7,160,870.00	
Due From Ambulance	97,437.46	
Interest Receivable	13,951.25	
Prepaid Expenses	725,489.43	
Simmons Bank Receivable	(1,311.84)	
Total Current Assets		32,835,263.12
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	32,835,263.12

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 18,893.08	
Accrued Salaries Payable	168,004.67	
FSA Liability	10,727.39	
IRS Payroll Taxes W/H	13,240.24	
Total Current Liabilities		210,865.38
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	3,059,158.00	
Total Deferred Inflows of Resources		3,059,158.00
Total Liabilities		3,270,023.38
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	725,489.43	
FB - Assigned - Future Operat	4,000,000.00	
Fund Balance - Unassigned	5,396,110.27	
Excess Revenue over (under) Ex	3,443,640.04	
Total Fund Balance		29,565,239.74
Total Liab., Def. Inflows & Fund Balance	\$	32,835,263.12

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,982,213.52	95.74	\$ 6,902,727.29	91.39
Interest Income	112,058.41	3.60	508,901.07	6.74
Miscellaneous Revenue	16,100.83	0.52	16,863.18	0.22
Permit Revenue	4,536.00	0.15	118,882.00	1.57
Sale of Fixed Assets	0.00	0.00	5,500.00	0.07
Total Revenues	3,114,908.76	100.00	7,552,873.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,114,908.76	100.00	7,552,873.54	100.00
Expenditures				
Salaries	419,991.05	13.48	2,347,226.16	31.08
Salaries OT	21,447.94	0.69	99,795.44	1.32
Depreciated Assets	302,666.06	9.72	546,322.58	7.23
Payroll Taxes	33,169.99	1.06	185,441.38	2.46
Office Supplies	1,109.21	0.04	5,666.30	0.08
IT Expenses	1,925.50	0.06	63,012.12	0.83
Gas & Oil-Fuel	3,791.15	0.12	23,220.89	0.31
Bank Charges	10.40	0.00	141.00	0.00
Equipment Purchases	16,500.00	0.53	27,998.96	0.37
Dues & Subscriptions	95.00	0.00	5,512.65	0.07
Insurance - General	4,128.67	0.13	18,018.75	0.24
Insurance - Employee	105,301.91	3.38	510,533.20	6.76
Professional Fees	4,792.01	0.15	47,185.97	0.62
Building Maintenance	4,242.95	0.14	16,134.60	0.21
Equipment Maintenance	1,680.15	0.05	16,565.30	0.22
Vehicle Maintenance	5,550.37	0.18	75,162.52	1.00
Workers Comp Claims	169.71	0.01	418.92	0.01
Doctors Fees	0.00	0.00	451.50	0.01
Misc. Expenses	39.55	0.00	3,735.20	0.05
Training & Education	10,801.42	0.35	44,452.58	0.59
Uniforms	267.70	0.01	25,914.44	0.34
Supplies-Cleaning & Maint.	1,411.74	0.05	6,586.88	0.09
Utilities	8,924.81	0.29	39,736.16	0.53
Total Expenditures	948,017.29	30.43	4,109,233.50	54.41
Excess Revenue over (under) Expenditur	\$ 2,166,891.47	69.57	\$ 3,443,640.04	45.59

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 2,982,213.52	95.74	\$ 6,902,727.29	91.39
Investment Interest	2,191.23	0.07	22,702.37	0.30
SB Health Reimburse Interest	0.05	0.00	0.16	0.00
SB-Flexible Spending Interest	128.05	0.00	447.30	0.01
SB-General Interest	109,739.08	3.52	485,751.24	6.43
Misc Income	0.00	0.00	62.35	0.00
Grant Money	16,066.37	0.52	16,066.37	0.21
Fire Reports	0.00	0.00	50.00	0.00
Property Inquiry	0.00	0.00	650.00	0.01
Records Request	34.46	0.00	34.46	0.00
Building Permits	4,186.00	0.13	117,032.00	1.55
Re-Occupancy Fees	350.00	0.01	1,650.00	0.02
Tent Permits	0.00	0.00	200.00	0.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.07
Total Revenues	3,114,908.76	100.00	7,552,873.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,114,908.76	100.00	7,552,873.54	100.00
Expenditures				
Salaries-Firefighters	338,672.12	10.87	1,880,638.94	24.90
Salaries-Fire Chief	8,322.72	0.27	45,724.00	0.61
Salaries-Deputy Chiefs	44,107.01	1.42	242,017.85	3.20
Salaries-Admin Assistants	6,285.44	0.20	57,877.31	0.77
Salaries-Office Manager	4,757.76	0.15	26,111.06	0.35
Salaries-Fire Marshall	17,366.00	0.56	93,147.00	1.23
Salaries-Inspectors	480.00	0.02	1,710.00	0.02
Payroll Overtime-FF	19,950.72	0.64	88,948.62	1.18
Payroll Overtime-Deputy Chiefs	1,497.22	0.05	10,846.82	0.14
Don Brown Chevrolet	0.00	0.00	150,497.00	1.99
Public Safety Outfitters	9,250.25	0.30	9,250.25	0.12
Honeywell	0.00	0.00	24,744.00	0.33
American Response Vehicles	292,242.00	9.38	292,242.00	3.87
MacQueen Emergency	0.00	0.00	52,921.70	0.70
VISA	1,173.81	0.04	5,173.92	0.07
Liard Plastics	0.00	0.00	10,336.00	0.14
Lowe's	0.00	0.00	1,157.71	0.02
FICA/ Medicare	33,169.99	1.06	185,441.38	2.46
VISA	507.23	0.02	2,491.54	0.03
Marco	72.80	0.00	325.15	0.00
Office Source	286.52	0.01	845.76	0.01
Safeguard	126.71	0.00	126.71	0.00
ADP Screening Services	0.00	0.00	514.45	0.01
Rejis Commission	65.10	0.00	119.35	0.00
Sumner One	50.85	0.00	1,214.12	0.02
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	0.00	0.00	32,542.39	0.43
First Watch	575.50	0.02	2,877.50	0.04
Miken Technologies	0.00	0.00	7,567.34	0.10
Sikich	1,350.00	0.04	1,350.00	0.02
Scantron	0.00	0.00	805.00	0.01
Conference Technologies	0.00	0.00	13,129.89	0.17
Topcon Solutions	0.00	0.00	740.00	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Flow MSP	0.00	0.00	4,000.00	0.05
Energy Petroleum	2,645.13	0.08	19,866.34	0.26
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,146.02	0.04	5,003.86	0.07
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	(0.02)
Simmons Bank Fees	10.40	0.00	141.00	0.00
Lowe's	0.00	0.00	62.39	0.00
VISA	0.00	0.00	908.87	0.01
AC Systems	0.00	0.00	1,253.00	0.02
Jurgiel	0.00	0.00	9,274.70	0.12
Supplied Industrial Solutions	16,500.00	0.53	16,500.00	0.22
MACFPD	0.00	0.00	2,450.00	0.03
MO Assoc Fire Chiefs	70.00	0.00	70.00	0.00
Center for Public Safety	0.00	0.00	978.60	0.01
PFFIA	25.00	0.00	25.00	0.00
Across the Street Productions	0.00	0.00	1,705.73	0.02
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
McNeil & Company	334.35	0.01	334.35	0.00
Lakenan	105.00	0.00	157.50	0.00
Standard Insurance	3,636.82	0.12	17,474.40	0.23
The Cincinnati Ins Co	52.50	0.00	52.50	0.00
Delta Dental	5,977.40	0.19	29,260.13	0.39
United Healthcare	119,020.14	3.82	598,101.47	7.92
Quality Benefits	2,489.94	0.08	10,001.42	0.13
PAS	0.00	0.00	3,288.26	0.04
Insurance Reimbursements	(23,138.66)	(0.74)	(134,915.95)	(1.79)
Marsh & McLennan	474.00	0.02	2,419.95	0.03
Delta Vision	479.09	0.02	2,377.92	0.03
Rognan & Associates	1,400.00	0.04	7,000.00	0.09
Daria Sansoucie	0.00	0.00	182.00	0.00
Paylocity	724.31	0.02	4,248.32	0.06
CMA	0.00	0.00	14,000.00	0.19
One America	0.00	0.00	840.00	0.01
Hammond & Shinner	2,667.70	0.09	10,045.35	0.13
Creative Planning	0.00	0.00	7,000.00	0.09
Wilson Elser	0.00	0.00	3,870.30	0.05
VISA	0.00	0.00	86.75	0.00
B&B Distributors	0.00	0.00	219.80	0.00
Zumwalt	0.00	0.00	1,427.26	0.02
Merlo Plumbing	569.18	0.02	777.78	0.01
Lowe's	0.00	0.00	165.58	0.00
Tech Electronics	394.80	0.01	789.60	0.01
AC Systems	0.00	0.00	3,144.24	0.04
Overhead Door Co	0.00	0.00	81.34	0.00
Pyrotech	0.00	0.00	314.91	0.00
Fabick	0.00	0.00	1,789.25	0.02
Kiefers Lawn	1,627.50	0.05	3,832.50	0.05
Corvus of St. Louis	364.00	0.01	1,820.00	0.02
Bugout	83.54	0.00	481.66	0.01
All-Type	183.40	0.01	183.40	0.00
Century Fire Sprinklers	298.20	0.01	298.20	0.00
Pro Outdoor	722.33	0.02	722.33	0.01
Sentinel Emergency Solutions	699.59	0.02	7,805.64	0.10
K&K Supply	0.00	0.00	72.53	0.00
Banner Fire Equipment	0.00	0.00	3,613.58	0.05
Lowe's	51.69	0.00	161.22	0.00
VISA	928.87	0.03	2,390.72	0.03

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
MacQueen Emergency	0.00	0.00	791.00	0.01
CompX Fort	0.00	0.00	1,730.61	0.02
Sentinel Emergency Solutions	1,295.28	0.04	14,242.78	0.19
CIT Trucks	0.00	0.00	49,354.09	0.65
Public Safety Outfitters	91.00	0.00	91.00	0.00
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	3,108.60	0.10	8,340.34	0.11
Dobb's Tire	0.00	0.00	85.24	0.00
Pfizinger Graphics	0.00	0.00	437.50	0.01
Crest Industries	0.00	0.00	138.48	0.00
Miner's Towing	0.00	0.00	202.87	0.00
Sunset Ford	195.12	0.01	195.12	0.00
VISA	126.31	0.00	217.21	0.00
NAPA Auto Parts	714.31	0.02	1,023.38	0.01
Jumper's Auto Service	0.00	0.00	425.31	0.01
Dutch Hollow	19.75	0.00	118.49	0.00
St. Lukes Workplace Health	169.71	0.01	418.92	0.01
SSM Health	0.00	0.00	381.50	0.01
Athletico LTD	0.00	0.00	70.00	0.00
VISA	39.55	0.00	879.22	0.01
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	0.00	0.00	99.82	0.00
Fraud Expense	0.00	0.00	2,655.92	0.04
Lowe's	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
VISA	7,908.62	0.25	22,707.90	0.30
University of MO	0.00	0.00	262.50	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	0.07
Dave Wynne	0.00	0.00	38.34	0.00
Gina Anderson	611.52	0.02	1,254.96	0.02
Across The Street Productions	0.00	0.00	(105.17)	0.00
K&K Supply	0.00	0.00	123.20	0.00
Lowe's	0.00	0.00	429.23	0.01
West County EMS & Fire	0.00	0.00	400.00	0.01
Brad Jokerst	402.00	0.01	714.65	0.01
Tony Schrepf	324.29	0.01	324.29	0.00
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkell	0.00	0.00	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	(0.01)
Blue Card	0.00	0.00	3,150.00	0.04
Ryan Fently	39.93	0.00	53.61	0.00
Jake Nichols	402.00	0.01	402.00	0.01
NAPA Auto Parts	0.00	0.00	1.19	0.00
Convention Data Services	0.00	0.00	8,580.00	0.11
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	0.00	0.00	58.08	0.00
Dan Odenwald	0.00	0.00	166.01	0.00
Steve Clark	0.00	0.00	67.39	0.00
Doug Evrard	1,113.06	0.04	1,113.06	0.01
Treetop Enterprises, Inc.	389.20	0.01	498.40	0.01
Leon Uniform Company	0.00	0.00	219.80	0.00
Sentinel Emergency Solutions	283.50	0.01	6,554.06	0.09
Weber Fire & Safety	0.00	0.00	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.35
Emblem Authority	0.00	0.00	1,078.00	0.01
Dutch Hollow	0.00	0.00	63.71	0.00
Uniform Reimbursements	(405.00)	(0.01)	(793.03)	(0.01)
Uniforms - Undefined	0.00	0.00	(7,858.40)	(0.10)
Lowe's	0.00	0.00	574.76	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Sam's Club	282.52	0.01	775.68	0.01
VISA	0.00	0.00	81.53	0.00
Dutch Hollow	1,129.22	0.04	5,266.32	0.07
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Missouri-American Water	653.15	0.02	3,002.88	0.04
AmerenUE	7,130.52	0.23	22,390.77	0.30
MSD	152.69	0.00	1,019.85	0.01
Aspen Waste Systems	512.81	0.02	2,619.25	0.03
Spire	475.64	0.02	10,830.06	0.14
Utilities - Undefined	0.00	0.00	(126.65)	0.00
Total Expenditures	<u>948,017.29</u>	30.43	<u>4,109,233.50</u>	54.41
Excess Revenue over (under) Expenditur	<u>\$ 2,166,891.47</u>	69.57	<u>\$ 3,443,640.04</u>	45.59

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 2,982,213.52	\$ 37,399.77	\$ 6,902,727.29	\$ 7,164,264.96
Interest Income	112,058.41	81,497.55	508,901.07	375,134.54
Miscellaneous Revenue	16,100.83	100.00	16,863.18	350.00
Permit Revenue	4,536.00	13,061.00	118,882.00	51,143.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
Total Revenues	<u>3,114,908.76</u>	<u>132,058.32</u>	<u>7,552,873.54</u>	<u>7,590,892.50</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,114,908.76</u>	<u>132,058.32</u>	<u>7,552,873.54</u>	<u>7,590,892.50</u>
Expenditures				
Salaries	419,991.05	407,876.99	2,347,226.16	2,267,069.15
Salaries OT	21,447.94	38,941.35	99,795.44	186,070.96
Depreciated Assets	302,666.06	54,125.00	546,322.58	59,779.55
Payroll Taxes	33,169.99	33,462.45	185,441.38	185,073.60
Office Supplies	1,109.21	718.89	5,666.30	7,517.19
IT Expenses	1,925.50	1,858.00	63,012.12	24,354.81
Gas & Oil-Fuel	3,791.15	5,210.56	23,220.89	22,741.36
Bank Charges	10.40	6.60	141.00	67.60
Equipment Purchases	16,500.00	610,632.62	27,998.96	1,153,357.17
Dues & Subscriptions	95.00	1,799.50	5,512.65	11,355.43
Insurance - General	4,128.67	3,557.88	18,018.75	31,832.31
Insurance - Employee	105,301.91	103,729.01	510,533.20	514,890.69
Professional Fees	4,792.01	3,776.27	47,185.97	38,586.15
Building Maintenance	4,242.95	3,830.32	16,134.60	12,391.28
Equipment Maintenance	1,680.15	939.69	16,565.30	5,538.20
Vehicle Maintenance	5,550.37	22,850.70	75,162.52	42,865.18
Workers Comp Claims	169.71	0.00	418.92	0.00
Doctors Fees	0.00	1,491.00	451.50	2,257.50
Misc. Expenses	39.55	294.05	3,735.20	1,149.10
Training & Education	10,801.42	7,681.78	44,452.58	50,404.66
Uniforms	267.70	1,163.26	25,914.44	26,530.37
Supplies-Cleaning & Maint.	1,411.74	788.05	6,586.88	6,798.40
Utilities	8,924.81	7,548.51	39,736.16	36,841.14
Overhead Transfer	0.00	750,000.00	0.00	750,000.00
Total Expenditures	<u>948,017.29</u>	<u>2,062,282.48</u>	<u>4,109,233.50</u>	<u>5,437,471.80</u>
Excess Revenue over (under) Expenditur	<u>\$ 2,166,891.47</u>	<u>\$ (1,930,224.16)</u>	<u>\$ 3,443,640.04</u>	<u>\$ 2,153,420.70</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 2,982,213.52	\$ 37,399.77	\$ 6,902,727.29	\$ 7,164,264.96
Investment Interest	2,191.23	825.04	22,702.37	10,656.47
SB Health Reimburse Interest	0.05	0.03	0.16	0.22
SB-Flexible Spending Interest	128.05	103.02	447.30	308.04
SB-General Interest	109,739.08	80,569.46	485,751.24	364,169.81
Misc Income	0.00	0.00	62.35	0.00
Grant Money	16,066.37	0.00	16,066.37	0.00
Fire-Reports	0.00	50.00	50.00	300.00
Property Inquiry	0.00	50.00	650.00	50.00
Records Request	34.46	0.00	34.46	0.00
Building Permits	4,186.00	12,861.00	117,032.00	49,443.00
Re-Occupancy Fees	350.00	200.00	1,650.00	1,700.00
Tent Permits	0.00	0.00	200.00	0.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
Total Revenues	3,114,908.76	132,058.32	7,552,873.54	7,590,892.50
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,114,908.76	132,058.32	7,552,873.54	7,590,892.50
Expenditures				
Salaries-Firefighters	338,672.12	330,775.96	1,880,638.94	1,850,767.40
Salaries-Fire Chief	8,322.72	8,066.24	45,724.00	44,312.48
Salaries-Deputy Chiefs	44,107.01	42,684.28	242,017.85	233,738.16
Salaries-Admin Assistants	6,285.44	5,942.27	57,877.31	32,682.48
Salaries-Office Manager	4,757.76	4,605.44	26,111.06	25,270.23
Salaries-Fire Marshall	17,366.00	15,627.80	93,147.00	79,035.90
Salaries-Inspectors	480.00	175.00	1,710.00	1,262.50
Payroll Overtime-FF	19,950.72	37,379.07	88,948.62	169,558.40
Payroll Overtime-Deputy Chiefs	1,497.22	1,562.28	10,846.82	16,512.56
Don Brown Chevrolet	0.00	39,630.00	150,497.00	39,630.00
Public Safety Outfitters	9,250.25	0.00	9,250.25	0.00
Honeywell	0.00	0.00	24,744.00	0.00
Commerce Bank-VISA	0.00	0.00	0.00	354.55
American Response Vehicles	292,242.00	0.00	292,242.00	0.00
Mid American Truck Tops	0.00	0.00	0.00	5,300.00
Wireless USA	0.00	5,315.00	0.00	5,315.00
St Louis Powersports	0.00	9,180.00	0.00	9,180.00
MacQueen Emergency	0.00	0.00	52,921.70	0.00
VISA	1,173.81	0.00	5,173.92	0.00
Liard Plastics	0.00	0.00	10,336.00	0.00
Lowe's	0.00	0.00	1,157.71	0.00
FICA/ Medicare	33,169.99	33,462.45	185,441.38	185,073.60
VISA	507.23	412.73	2,491.54	412.73
Marco	72.80	36.40	325.15	424.59
Office Source	286.52	197.26	845.76	2,469.58
St. Louis County Treasurer	0.00	0.00	0.00	17.50
Commerce Bank-VISA	0.00	0.00	0.00	1,870.89
Safeguard	126.71	0.00	126.71	0.00
ADP Screening Services	0.00	0.00	514.45	785.55
Rejis Commission	65.10	21.70	119.35	54.25
Sumner One	50.85	50.80	1,214.12	1,130.64

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Speed-E-Way Printing	0.00	0.00	0.00	347.36
Grainger	0.00	0.00	0.00	4.10
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	0.00	0.00	32,542.39	5,150.00
First Watch	575.50	575.50	2,877.50	2,877.50
Miken Technologies	0.00	0.00	7,567.34	7,057.38
Sikich	1,350.00	1,282.50	1,350.00	1,282.50
Commerce Bank-VISA	0.00	0.00	0.00	11.59
Scantron	0.00	0.00	805.00	0.00
Zoom	0.00	0.00	0.00	359.84
Conference Technologies	0.00	0.00	13,129.89	0.00
CE Solutions	0.00	0.00	0.00	7,616.00
Topcon Solutions	0.00	0.00	740.00	0.00
Flow MSP	0.00	0.00	4,000.00	0.00
Sievekings	0.00	4,305.69	0.00	18,605.10
Commerce Bank-VISA	0.00	0.00	0.00	493.33
Energy Petroleum	2,645.13	0.00	19,866.34	0.00
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,146.02	904.87	5,003.86	3,642.93
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	0.00
Simmons Bank Fees	10.40	6.60	141.00	67.60
Sentinel Emergency Solutions	0.00	1,080.00	0.00	1,080.00
Commerce Bank-VISA	0.00	0.00	0.00	15,666.42
Lowe's	0.00	0.00	62.39	1,504.75
Sam's Club	0.00	0.00	0.00	335.87
K&K Supply	0.00	0.00	0.00	669.68
B&B Distributors	0.00	0.00	0.00	5,305.00
VISA	0.00	0.00	908.87	0.00
Banner Fire	0.00	3,262.00	0.00	3,262.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	0.00	0.00	177,997.42
Motorola	0.00	515,030.36	0.00	515,030.36
Mo Vocational Enterprises	0.00	0.00	0.00	179,545.76
ArchImages	0.00	0.00	0.00	26.58
Century Laundry	0.00	0.00	0.00	7,126.83
Midwest Window Tinting	0.00	0.00	0.00	321.00
Shannon & Wilson	0.00	502.23	0.00	3,885.48
Capital One	0.00	0.00	0.00	859.59
Mattress Firm	0.00	0.00	0.00	8,784.87
Bound Tree	0.00	0.00	0.00	15,798.04
MJL Enterprises	0.00	0.00	0.00	5,000.00
Zumwalt	0.00	0.00	0.00	1,357.00
Automotive Technology	0.00	0.00	0.00	27,450.00
Backdraft Woodworking	0.00	0.00	0.00	3,850.00
Pirossigns	0.00	0.00	0.00	27,628.50
Professional Furniture Install	0.00	0.00	0.00	3,384.00
Advanced Exercise	0.00	0.00	0.00	44,564.57
Tops Unlimited	0.00	0.00	0.00	1,186.00
Conference Technologies	0.00	90,080.51	0.00	90,080.51
CTI	0.00	677.52	0.00	677.52
AC Systems	0.00	0.00	1,253.00	0.00
Jurgiel	0.00	0.00	9,274.70	0.00
Supplied Industrial Solutions	16,500.00	0.00	16,500.00	0.00
MACFPD	0.00	0.00	2,450.00	2,450.00
MO Assoc Fire Chiefs	70.00	0.00	70.00	0.00
Backstoppers	0.00	0.00	0.00	105.00
Center for Public Safety	0.00	0.00	978.60	959.00
Commerce Bank-VISA	0.00	0.00	0.00	160.30

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
PFPIA	25.00	0.00	25.00	0.00
NFPA	0.00	1,552.50	0.00	1,727.50
ICC	0.00	247.00	0.00	247.00
STL County Special Ops	0.00	0.00	0.00	700.00
MABOI	0.00	0.00	0.00	105.00
Across the Street Productions	0.00	0.00	1,705.73	1,022.78
St. Louis Area Fire Administra	0.00	0.00	70.00	70.00
Metro Fire District Alliance	0.00	0.00	0.00	1,750.00
Fenton Logistics Park	0.00	0.00	0.00	2,058.85
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
McNeil & Company	334.35	0.00	334.35	8,574.17
Lakenan	105.00	105.00	157.50	262.50
Standard Insurance	3,636.82	3,400.38	17,474.40	17,121.94
The Cincinnati Ins Co	52.50	52.50	52.50	52.50
MO FF Critical Illness Pool	0.00	0.00	0.00	5,821.20
Insurance - Employee	0.00	0.00	0.00	(0.82)
Delta Dental	5,977.40	6,175.24	29,260.13	30,944.94
United Healthcare	119,020.14	112,317.30	598,101.47	560,331.58
Quality Benefits	2,489.94	5,329.96	10,001.42	18,411.90
PAS	0.00	0.00	3,288.26	0.00
Insurance Reimbursements	(23,138.66)	(22,003.04)	(134,915.95)	(100,050.71)
Marsh & McLennan	474.00	1,436.89	2,419.95	2,928.38
Delta Vision	479.09	472.66	2,377.92	2,325.42
Rognan & Associates	1,400.00	1,400.00	7,000.00	7,000.00
Darla Sansoucie	0.00	0.00	182.00	826.00
Paylocity	724.31	685.77	4,248.32	4,131.21
Lockton	0.00	0.00	0.00	7,000.00
Commerce Bank-VISA	0.00	0.00	0.00	5,658.46
CMA	0.00	0.00	14,000.00	0.00
One America	0.00	0.00	840.00	7,000.00
Hammond & Shinner	2,667.70	1,690.50	10,045.35	6,076.00
Creative Planning	0.00	0.00	7,000.00	0.00
Wilson Elser	0.00	0.00	3,870.30	0.00
Professional Fees Reimbursemen	0.00	0.00	0.00	894.48
VISA	0.00	301.02	86.75	301.02
Blue Chip Exterminating	0.00	170.45	0.00	488.95
Buildingstars	0.00	(250.00)	0.00	378.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	0.00	194.25	1,427.26	194.25
Commerce Bank-VISA	0.00	0.00	0.00	392.92
BRDA Electric	0.00	0.00	0.00	1,162.00
Lawn Systems	0.00	0.00	0.00	91.00
Scott Lee Heating	0.00	247.80	0.00	247.80
Crest Industries	0.00	0.00	0.00	78.62
STL Automatic Sprinkler	0.00	422.80	0.00	422.80
Pfitzinger Graphics	0.00	0.00	0.00	92.40
Merlo Plumbing	569.18	0.00	777.78	0.00
Lowe's	0.00	0.00	0.00	182.20
Lowe's	0.00	0.00	165.58	0.00
Slyman Bros	0.00	0.00	0.00	665.00
Tech Electronics	394.80	0.00	789.60	271.25
Sentinel	0.00	0.00	0.00	132.06
AC Systems	0.00	0.00	3,144.24	493.50
Overhead Door Co	0.00	0.00	81.34	0.00
Professional Irrigation System	0.00	0.00	0.00	1,214.42
New System	0.00	51.80	0.00	186.90
Pyramid Electric	0.00	0.00	0.00	152.60

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Pyrotech	0.00	0.00	314.91	0.00
Fabick	0.00	0.00	1,789.25	0.00
CRS	0.00	0.00	0.00	6.03
Kiefers Lawn	1,627.50	2,328.20	3,832.50	2,366.70
Technicote	0.00	0.00	0.00	1,015.00
Corvus of St. Louis	364.00	364.00	1,820.00	728.00
St. Louis Appliance	0.00	0.00	0.00	110.25
Bugout	83.54	0.00	481.66	0.00
All-Type	183.40	0.00	183.40	0.00
Century Fire Sprinklers	298.20	0.00	298.20	0.00
Pro Outdoor	722.33	0.00	722.33	0.00
Sentinel Emergency Solutions	699.59	799.57	7,805.64	4,404.57
K&K Supply	0.00	0.00	72.53	172.88
Banner Fire Equipment	0.00	140.12	3,613.58	140.12
Lowe's	51.69	0.00	161.22	0.00
VISA	928.87	0.00	2,390.72	505.89
MacQueen Emergency	0.00	0.00	791.00	230.74
Public Safety Upfitters	0.00	0.00	0.00	84.00
CompX Fort	0.00	0.00	1,730.61	0.00
Sentinel Emergency Solutions	1,295.28	13,932.75	14,242.78	27,420.30
CIT Trucks	0.00	7,115.37	49,354.09	8,589.36
Fabick	0.00	0.00	0.00	3,651.30
Commerce Bank-VISA	0.00	0.00	0.00	131.40
Public Safety Outfitters	91.00	675.50	91.00	987.70
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	3,108.60	360.08	8,340.34	411.44
Dobb's Tire	0.00	738.15	85.24	930.15
American Test Center	0.00	0.00	0.00	48.00
Pfizinger Graphics	0.00	0.00	437.50	220.00
MO River Auto Parts	0.00	28.85	0.00	407.37
Crest Industries	0.00	0.00	138.48	44.21
Miner's Towing	0.00	0.00	202.87	0.00
Sunset Ford	195.12	0.00	195.12	0.00
VISA	126.31	0.00	217.21	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	714.31	0.00	1,023.38	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.00
Dutch Hollow	19.75	0.00	118.49	0.00
St. Lukes Workplace Health	169.71	0.00	418.92	0.00
SSM Health	0.00	1,036.00	381.50	1,592.50
Athletico LTD	0.00	0.00	70.00	210.00
Florissant Psychological Servi	0.00	455.00	0.00	455.00
VISA	39.55	257.36	879.22	257.36
Commerce Bank-VISA	0.00	0.00	0.00	855.05
Petty Cash	0.00	36.69	33.55	36.69
Flag Loft	0.00	0.00	99.82	0.00
Fraud Expense	0.00	0.00	2,655.92	0.00
Lowe's	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
VISA	7,908.62	5,658.56	22,707.90	5,658.56
University of MO	0.00	0.00	262.50	0.00
Tri-County Training Consortium	0.00	(220.21)	4,961.25	4,741.04
Commerce Bank-VISA	0.00	0.00	0.00	16,273.86
Dave Wynne	0.00	0.00	38.34	47.80
Gina Anderson	611.52	641.61	1,254.96	641.61
Across The Street Productions	0.00	0.00	(105.17)	0.00
John Medlock	0.00	185.68	0.00	185.68
K&K Supply	0.00	0.00	123.20	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
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	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Lowes	0.00	8.36	429.23	119.53
West County EMS & Fire	0.00	0.00	400.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	225.00
Trident Rescue	0.00	0.00	0.00	154.00
Keith Menning	0.00	303.27	0.00	303.27
Brad Jokerst	402.00	0.00	714.65	0.00
Tony Schrempf	324.29	0.00	324.29	0.00
ICC	0.00	900.00	0.00	900.00
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkol	0.00	0.00	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	0.00
Beishir Lock & Security	0.00	0.00	0.00	229.42
Capital One	0.00	59.96	0.00	59.96
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	0.00	0.00	3,150.00	13,500.00
Ryan Fently	39.93	0.00	53.61	30.37
Jake Nichols	402.00	0.00	402.00	28.51
STL Fire Academy	0.00	0.00	0.00	370.00
TTRS	0.00	0.00	0.00	297.50
Brett Mueller	0.00	144.55	0.00	144.55
NAPA Auto Parts	0.00	0.00	1.19	0.00
Convention Data Services	0.00	0.00	8,580.00	0.00
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	0.00	0.00	58.08	0.00
Dan Odenwald	0.00	0.00	166.01	0.00
Steve Clark	0.00	0.00	67.39	0.00
Doug Evrard	1,113.06	0.00	1,113.06	0.00
Treetop Enterprises, Inc.	389.20	0.00	498.40	0.00
Leon Uniform Company	0.00	0.00	219.80	680.39
Sentinel Emergency Solutions	283.50	1,163.26	6,554.06	7,399.01
Weber Fire & Safety	0.00	0.00	57.40	66.50
Commerce Bank-VISA	0.00	0.00	0.00	42.25
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Emblem Authority	0.00	0.00	1,078.00	0.00
Dutch Hollow	0.00	0.00	63.71	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Uniform Reimbursements	(405.00)	0.00	(793.03)	0.00
Uniforms - Undefined	0.00	0.00	(7,858.40)	0.00
Grainger	0.00	151.48	0.00	258.52
Lowes	0.00	0.00	574.76	502.50
Sam's Club	282.52	235.27	775.68	4,300.68
Commerce Bank-VISA	0.00	0.00	0.00	278.39
Batteries Plus Bulbs	0.00	0.00	0.00	351.83
The Flag Loft	0.00	328.02	0.00	328.02
VISA	0.00	0.00	81.53	0.00
Capital One	0.00	0.00	0.00	680.63
CIT Truck	0.00	0.00	0.00	24.55
Crest Industries	0.00	73.28	0.00	73.28
Dutch Hollow	1,129.22	0.00	5,266.32	0.00
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Missouri-American Water	653.15	672.23	3,002.88	2,257.83
AmerenUE	7,130.52	5,018.25	22,390.77	18,131.99
MSD	152.69	290.79	1,019.85	1,303.07
Aspen Waste Systems	512.81	653.76	2,619.25	3,223.06
Spire	475.64	913.48	10,830.06	11,925.19
Utilities - Undefined	0.00	0.00	(126.65)	0.00
Overhead Transfer	0.00	750,000.00	0.00	750,000.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
 Statement of Revenues and Expenditures - Modified Accrual Basis
 For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Total Expenditures	948,017.29	2,062,282.48	4,109,233.50	5,437,471.80
Excess Revenues over (under) Expenditu	\$ 2,166,891.47	\$ (1,930,224.16)	\$ 3,443,640.04	\$ 2,153,420.70

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,982,213.52	95.74	\$ 6,902,727.29	91.39
Interest Income	112,058.41	3.60	508,901.07	6.74
Miscellaneous Revenue	16,100.83	0.52	16,863.18	0.22
Permit Revenue	4,536.00	0.15	118,882.00	1.57
Sale of Fixed Assets	0.00	0.00	5,500.00	0.07
Total Revenues	3,114,908.76	100.00	7,552,873.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,114,908.76	100.00	7,552,873.54	100.00
Expenditures				
Salaries-Firefighters	338,672.12	10.87	1,880,638.94	24.90
Salaries-Fire Chief	8,322.72	0.27	45,724.00	0.61
Salaries-Deputy Chiefs	44,107.01	1.42	242,017.85	3.20
Salaries-Admin Assistants	6,285.44	0.20	57,877.31	0.77
Salaries-Office Manager	4,757.76	0.15	26,111.06	0.35
Salaries-Fire Marshall	17,366.00	0.56	93,147.00	1.23
Salaries-Inspectors	480.00	0.02	1,710.00	0.02
Total - Salaries	419,991.05	13.48	2,347,226.16	31.08
Salaries OT	21,447.94	0.69	99,795.44	1.32
Total - OT Salaries	21,447.94	0.69	99,795.44	1.32
Total - Election Expenses	0.00	0.00	0.00	0.00
Don Brown Chevrolet	0.00	0.00	150,497.00	1.99
Public Safety Outfitters	9,250.25	0.30	9,250.25	0.12
Honeywell	0.00	0.00	24,744.00	0.33
American Response Vehicles	292,242.00	9.38	292,242.00	3.87
MacQueen Emergency	0.00	0.00	52,921.70	0.70
VISA	1,173.81	0.04	5,173.92	0.07
Liard Plastics	0.00	0.00	10,336.00	0.14
Lowe's	0.00	0.00	1,157.71	0.02
Total - Depreciated Assets	302,666.06	9.72	546,322.58	7.23
FICA/ Medicare	33,169.99	1.06	185,441.38	2.46
Total - Payroll Taxes	33,169.99	1.06	185,441.38	2.46
VISA	507.23	0.02	2,491.54	0.03
Marco	72.80	0.00	325.15	0.00
Office Source	286.52	0.01	845.76	0.01
Safeguard	126.71	0.00	126.71	0.00
ADP Screening Services	0.00	0.00	514.45	0.01
Rejis Commission	65.10	0.00	119.35	0.00
Sumner One	50.85	0.00	1,214.12	0.02
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Total - Office Supplies	1,109.21	0.04	5,666.30	0.08
Image Trend	0.00	0.00	32,542.39	0.43
First Watch	575.50	0.02	2,877.50	0.04
Miken Technologies	0.00	0.00	7,567.34	0.10
Sikich	1,350.00	0.04	1,350.00	0.02
Scantron	0.00	0.00	805.00	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Conference Technologies	0.00	0.00	13,129.89	0.17
Topcon Solutions	0.00	0.00	740.00	0.01
Flow MSP	0.00	0.00	4,000.00	0.05
Total - IT Expenses	1,925.50	0.06	63,012.12	0.83
Energy Petroleum	2,645.13	0.08	19,866.34	0.26
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,146.02	0.04	5,003.86	0.07
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	(0.02)
Total - Gas & Oil/ Fuel	3,791.15	0.12	23,220.89	0.31
Bank Charges	10.40	0.00	141.00	0.00
Total - Bank Charges	10.40	0.00	141.00	0.00
Lowes	0.00	0.00	62.39	0.00
VISA	0.00	0.00	908.87	0.01
AC Systems	0.00	0.00	1,253.00	0.02
Jurgiel	0.00	0.00	9,274.70	0.12
Supplied Industrial Solutions	16,500.00	0.53	16,500.00	0.22
Total - Equipment Purchases	16,500.00	0.53	27,998.96	0.37
MACFPD	0.00	0.00	2,450.00	0.03
MO Assoc Fire Chiefs	70.00	0.00	70.00	0.00
Center for Public Safety	0.00	0.00	978.60	0.01
PFFIA	25.00	0.00	25.00	0.00
Across the Street Productions	0.00	0.00	1,705.73	0.02
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Total - Dues & Subscriptions	95.00	0.00	5,512.65	0.07
McNeil & Company	334.35	0.01	334.35	0.00
Lakenan	105.00	0.00	157.50	0.00
Standard Insurance	3,636.82	0.12	17,474.40	0.23
The Cincinnati Ins Co	52.50	0.00	52.50	0.00
Total - Insurance/ General	4,128.67	0.13	18,018.75	0.24
Delta Dental	5,977.40	0.19	29,260.13	0.39
United Healthcare	119,020.14	3.82	598,101.47	7.92
Quality Benefits	2,489.94	0.08	10,001.42	0.13
PAS	0.00	0.00	3,288.26	0.04
Insurance Reimbursements	(23,138.66)	(0.74)	(134,915.95)	(1.79)
Marsh & McLennan	474.00	0.02	2,419.95	0.03
Delta Vision	479.09	0.02	2,377.92	0.03
Total - Insurance/ Employee	105,301.91	3.38	510,533.20	6.76
Rognan & Associates	1,400.00	0.04	7,000.00	0.09
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	724.31	0.02	4,248.32	0.06
CMA	0.00	0.00	14,000.00	0.19
One America	0.00	0.00	840.00	0.01
Hammond & Shinner	2,667.70	0.09	10,045.35	0.13
Creative Planning	0.00	0.00	7,000.00	0.09
Wilson Elser	0.00	0.00	3,870.30	0.05
Total - Professional Fees	4,792.01	0.15	47,185.97	0.62
VISA	0.00	0.00	86.75	0.00
B&B Distributors	0.00	0.00	219.80	0.00
Zumwalt	0.00	0.00	1,427.26	0.02

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Merlo Plumbing	569.18	0.02	777.78	0.01
Lowes	0.00	0.00	165.58	0.00
Tech Electronics	394.80	0.01	789.60	0.01
AC Systems	0.00	0.00	3,144.24	0.04
Overhead Door Co	0.00	0.00	81.34	0.00
Pyrotech	0.00	0.00	314.91	0.00
Fabick	0.00	0.00	1,789.25	0.02
Kiefers Lawn	1,627.50	0.05	3,832.50	0.05
Corvus of St. Louis	364.00	0.01	1,820.00	0.02
Bugout	83.54	0.00	481.66	0.01
All-Type	183.40	0.01	183.40	0.00
Century Fire Sprinklers	298.20	0.01	298.20	0.00
Pro Outdoor	722.33	0.02	722.33	0.01
Total - Building Maintenance	<u>4,242.95</u>	<u>0.14</u>	<u>16,134.60</u>	<u>0.21</u>
Sentinel Emergency Solutions	699.59	0.02	7,805.64	0.10
K&K Supply	0.00	0.00	72.53	0.00
Banner Fire Equipment	0.00	0.00	3,613.58	0.05
Lowes	51.69	0.00	161.22	0.00
VISA	928.87	0.03	2,390.72	0.03
MacQueen Emergency	0.00	0.00	791.00	0.01
Compx Fort	0.00	0.00	1,730.61	0.02
Total - Equipment Maintenance	<u>1,680.15</u>	<u>0.05</u>	<u>16,565.30</u>	<u>0.22</u>
Sentinel Emergency Solutions	1,295.28	0.04	14,242.78	0.19
CIT Trucks	0.00	0.00	49,354.09	0.65
Public Safety Outfitters	91.00	0.00	91.00	0.00
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	3,108.60	0.10	8,340.34	0.11
Dobb's Tire	0.00	0.00	85.24	0.00
Pfzinger Graphics	0.00	0.00	437.50	0.01
Crest Industries	0.00	0.00	138.48	0.00
Miner's Towing	0.00	0.00	202.87	0.00
Sunset Ford	195.12	0.01	195.12	0.00
VISA	126.31	0.00	217.21	0.00
NAPA Auto Parts	714.31	0.02	1,023.38	0.01
Jumper's Auto Service	0.00	0.00	425.31	0.01
Dutch Hollow	19.75	0.00	118.49	0.00
Total - Vehicle Maintenance	<u>5,550.37</u>	<u>0.18</u>	<u>75,162.52</u>	<u>1.00</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
St. Lukes Workplace Health	169.71	0.01	418.92	0.01
Total - Worker's Comp Claims	<u>169.71</u>	<u>0.01</u>	<u>418.92</u>	<u>0.01</u>
Total - Rental Management Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Mortgage Payments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
SSM Health	0.00	0.00	381.50	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Total - Doctors Fees	<u>0.00</u>	<u>0.00</u>	<u>451.50</u>	<u>0.01</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
VISA	39.55	0.00	879.22	0.01
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	0.00	0.00	99.82	0.00
Fraud Expense	0.00	0.00	2,655.92	0.04

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Lowes	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
Total - Misc. Expenses	39.55	0.00	3,735.20	0.05
VISA	7,908.62	0.25	22,707.90	0.30
University of MO	0.00	0.00	262.50	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	0.07
Dave Wynne	0.00	0.00	38.34	0.00
Gina Anderson	611.52	0.02	1,254.96	0.02
Across The Street Productions	0.00	0.00	(105.17)	0.00
K&K Supply	0.00	0.00	123.20	0.00
Lowes	0.00	0.00	429.23	0.01
West County EMS & Fire	0.00	0.00	400.00	0.01
Brad Jokerst	402.00	0.01	714.65	0.01
Tony Schrempf	324.29	0.01	324.29	0.00
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkel	0.00	0.00	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	(0.01)
Blue Card	0.00	0.00	3,150.00	0.04
Ryan Fently	39.93	0.00	53.61	0.00
Jake Nichols	402.00	0.01	402.00	0.01
NAPA Auto Parts	0.00	0.00	1.19	0.00
Convention Data Services	0.00	0.00	8,580.00	0.11
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	0.00	0.00	58.08	0.00
Dan Odenwald	0.00	0.00	166.01	0.00
Steve Clark	0.00	0.00	67.39	0.00
Doug Evrad	1,113.06	0.04	1,113.06	0.01
Total - Training & Education	10,801.42	0.35	44,452.58	0.59
Treetop Enterprises, Inc.	389.20	0.01	498.40	0.01
Leon Uniform Company	0.00	0.00	219.80	0.00
Sentinel Emergency Solutions	283.50	0.01	6,554.06	0.09
Weber Fire & Safety	0.00	0.00	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.35
Emblem Authority	0.00	0.00	1,078.00	0.01
Dutch Hollow	0.00	0.00	63.71	0.00
Uniform Reimbursements	(405.00)	(0.01)	(793.03)	(0.01)
Uniforms - Undefined	0.00	0.00	(7,858.40)	(0.10)
Total - Uniforms	267.70	0.01	25,914.44	0.34
Lowes	0.00	0.00	574.76	0.01
Sam's Club	282.52	0.01	775.68	0.01
VISA	0.00	0.00	81.53	0.00
Dutch Hollow	1,129.22	0.04	5,266.32	0.07
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Total - Supplies/ Cleaning & Maintenanc	1,411.74	0.05	6,586.88	0.09
Missouri-American Water	653.15	0.02	3,002.88	0.04
AmerenUE	7,130.52	0.23	22,390.77	0.30
MSD	152.69	0.00	1,019.85	0.01
Aspen Waste Systems	512.81	0.02	2,619.25	0.03
Spire	475.64	0.02	10,830.06	0.14
Utilities - Undefined	0.00	0.00	(126.65)	0.00
Total - Utilities	8,924.81	0.29	39,736.16	0.53
Total - Overhead Transfers	0.00	0.00	0.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Total Expenditures	<u>948,017.29</u>	30.43	<u>4,109,233.50</u>	54.41
Excess Revenue over (under) Expenditur	\$ <u>2,166,891.47</u>	69.57	\$ <u>3,443,640.04</u>	45.59

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 2,982,213.52	37,399.77	\$ 6,902,727.29	7,164,264.96
Interest Income	112,058.41	81,497.55	508,901.07	375,134.54
Miscellaneous Revenue	16,100.83	100.00	16,863.18	350.00
Permit Revenue	4,536.00	13,061.00	118,882.00	51,143.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
Total Revenues	3,114,908.76	132,058.32	7,552,873.54	7,590,892.50
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,114,908.76	132,058.32	7,552,873.54	7,590,892.50
Expenditures				
Salaries-Firefighters	338,672.12	330,775.96	1,880,638.94	1,850,767.40
Salaries-Fire Chief	8,322.72	8,066.24	45,724.00	44,312.48
Salaries-Deputy Chiefs	44,107.01	42,684.28	242,017.85	233,738.16
Salaries-Admin Assistants	6,285.44	5,942.27	57,877.31	32,682.48
Salaries-Office Manager	4,757.76	4,605.44	26,111.06	25,270.23
Salaries-Fire Marshall	17,366.00	15,627.80	93,147.00	79,035.90
Salaries-Inspectors	480.00	175.00	1,710.00	1,262.50
Total - Salaries	419,991.05	407,876.99	2,347,226.16	2,267,069.15
Salaries OT	21,447.94	38,941.35	99,795.44	186,070.96
Total - OT Salaries	21,447.94	38,941.35	99,795.44	186,070.96
Total - Election Expenses	0.00	0.00	0.00	0.00
Don Brown Chevrolet	0.00	39,630.00	150,497.00	39,630.00
Public Safety Outfitters	9,250.25	0.00	9,250.25	0.00
Honeywell	0.00	0.00	24,744.00	0.00
Commerce Bank-VISA	0.00	0.00	0.00	354.55
American Response Vehicles	292,242.00	0.00	292,242.00	0.00
Mid American Truck Tops	0.00	0.00	0.00	5,300.00
Wireless USA	0.00	5,315.00	0.00	5,315.00
St Louis Powersports	0.00	9,180.00	0.00	9,180.00
MacQueen Emergency	0.00	0.00	52,921.70	0.00
VISA	1,173.81	0.00	5,173.92	0.00
Liard Plastics	0.00	0.00	10,336.00	0.00
Lowe's	0.00	0.00	1,157.71	0.00
Total - Depreciated Assets	302,666.06	54,125.00	546,322.58	59,779.55
FICA/ Medicare	33,169.99	33,462.45	185,441.38	185,073.60
Total - Payroll Taxes	33,169.99	33,462.45	185,441.38	185,073.60
VISA	507.23	412.73	2,491.54	412.73
Marco	72.80	36.40	325.15	424.59
Office Source	286.52	197.26	845.76	2,469.58
St. Louis County Treasurer	0.00	0.00	0.00	17.50
Commerce Bank-VISA	0.00	0.00	0.00	1,870.89
Safeguard	126.71	0.00	126.71	0.00
ADP Screening Services	0.00	0.00	514.45	785.55
Rejis Commission	65.10	21.70	119.35	54.25
Sumner One	50.85	50.80	1,214.12	1,130.64
Speed-E-Way Printing	0.00	0.00	0.00	347.36

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Grainger	0.00	0.00	0.00	4.10
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Total - Office Supplies	1,109.21	718.89	5,666.30	7,517.19
Image Trend	0.00	0.00	32,542.39	5,150.00
First Watch	575.50	575.50	2,877.50	2,877.50
Miken Technologies	0.00	0.00	7,567.34	7,057.38
Sikich	1,350.00	1,282.50	1,350.00	1,282.50
Commerce Bank-VISA	0.00	0.00	0.00	11.59
Scantron	0.00	0.00	805.00	0.00
Zoom	0.00	0.00	0.00	359.84
Conference Technologies	0.00	0.00	13,129.89	0.00
CE Solutions	0.00	0.00	0.00	7,616.00
Topcon Solutions	0.00	0.00	740.00	0.00
Flow MSP	0.00	0.00	4,000.00	0.00
Total - IT Expenses	1,925.50	1,858.00	63,012.12	24,354.81
Sieveking	0.00	4,305.69	0.00	18,605.10
Commerce Bank-VISA	0.00	0.00	0.00	493.33
Energy Petroleum	2,645.13	0.00	19,866.34	0.00
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,146.02	904.87	5,003.86	3,642.93
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	0.00
Total - Gas & Oil/ Fuel	3,791.15	5,210.56	23,220.89	22,741.36
Bank Charges	10.40	6.60	141.00	67.60
Total - Bank Charges	10.40	6.60	141.00	67.60
Sentinel Emergency Solutions	0.00	1,080.00	0.00	1,080.00
Commerce Bank-VISA	0.00	0.00	0.00	15,666.42
Lowe's	0.00	0.00	62.39	1,504.75
Sam's Club	0.00	0.00	0.00	335.87
K&K Supply	0.00	0.00	0.00	669.68
B&B Distributors	0.00	0.00	0.00	5,305.00
VISA	0.00	0.00	908.87	0.00
Banner Fire	0.00	3,262.00	0.00	3,262.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	0.00	0.00	177,997.42
Motorola	0.00	515,030.36	0.00	515,030.36
Mo Vocational Enterprises	0.00	0.00	0.00	179,545.76
ArchImages	0.00	0.00	0.00	26.58
Century Laundry	0.00	0.00	0.00	7,126.83
Midwest Window Tinting	0.00	0.00	0.00	321.00
Shannon & Wilson	0.00	502.23	0.00	3,885.48
Capital One	0.00	0.00	0.00	859.59
Mattress Firm	0.00	0.00	0.00	8,784.87
Bound Tree	0.00	0.00	0.00	15,798.04
MJL Enterprises	0.00	0.00	0.00	5,000.00
Zumwalt	0.00	0.00	0.00	1,357.00
Automotive Technology	0.00	0.00	0.00	27,450.00
Backdraft Woodworking	0.00	0.00	0.00	3,850.00
Pirossigns	0.00	0.00	0.00	27,628.50
Professional Furniture Install	0.00	0.00	0.00	3,384.00
Advanced Exercise	0.00	0.00	0.00	44,564.57
Tops Unlimited	0.00	0.00	0.00	1,186.00
Conference Technologies	0.00	90,080.51	0.00	90,080.51
CTI	0.00	677.52	0.00	677.52
AC Systems	0.00	0.00	1,253.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Jurgiel	0.00	0.00	9,274.70	0.00
Supplied Industrial Solutions	16,500.00	0.00	16,500.00	0.00
Total - Equipment Purchases	<u>16,500.00</u>	<u>610,632.62</u>	<u>27,998.96</u>	<u>1,153,357.17</u>
MACFPD	0.00	0.00	2,450.00	2,450.00
MO Assoc Fire Chiefs	70.00	0.00	70.00	0.00
Backstoppers	0.00	0.00	0.00	105.00
Center for Public Safety	0.00	0.00	978.60	959.00
Commerce Bank-VISA	0.00	0.00	0.00	160.30
PFFIA	25.00	0.00	25.00	0.00
NFPA	0.00	1,552.50	0.00	1,727.50
ICC	0.00	247.00	0.00	247.00
STL County Special Ops	0.00	0.00	0.00	700.00
MABOI	0.00	0.00	0.00	105.00
Across the Street Productions	0.00	0.00	1,705.73	1,022.78
St. Louis Area Fire Administra	0.00	0.00	70.00	70.00
Metro Fire District Alliance	0.00	0.00	0.00	1,750.00
Fenton Logistics Park	0.00	0.00	0.00	2,058.85
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Total - Dues & Subscriptions	<u>95.00</u>	<u>1,799.50</u>	<u>5,512.65</u>	<u>11,355.43</u>
McNeil & Company	334.35	0.00	334.35	8,574.17
Lakenan	105.00	105.00	157.50	262.50
Standard Insurance	3,636.82	3,400.38	17,474.40	17,121.94
The Cincinnati Ins Co	52.50	52.50	52.50	52.50
MO FF Critical Illness Pool	0.00	0.00	0.00	5,821.20
Total - Insurance/ General	<u>4,128.67</u>	<u>3,557.88</u>	<u>18,018.75</u>	<u>31,832.31</u>
Insurance - Employee	0.00	0.00	0.00	(0.82)
Delta Dental	5,977.40	6,175.24	29,260.13	30,944.94
United Healthcare	119,020.14	112,317.30	598,101.47	560,331.58
Quality Benefits	2,489.94	5,329.96	10,001.42	18,411.90
PAS	0.00	0.00	3,288.26	0.00
Insurance Reimbursements	(23,138.66)	(22,003.04)	(134,915.95)	(100,050.71)
Marsh & McLennan	474.00	1,436.89	2,419.95	2,928.38
Delta Vision	479.09	472.66	2,377.92	2,325.42
Total - Insurance/ Employee	<u>105,301.91</u>	<u>103,729.01</u>	<u>510,533.20</u>	<u>514,890.69</u>
Rognan & Associates	1,400.00	1,400.00	7,000.00	7,000.00
Darla Sansoucie	0.00	0.00	182.00	826.00
Paylocity	724.31	685.77	4,248.32	4,131.21
Lockton	0.00	0.00	0.00	7,000.00
Commerce Bank-VISA	0.00	0.00	0.00	5,658.46
CMA	0.00	0.00	14,000.00	0.00
One America	0.00	0.00	840.00	7,000.00
Hammond & Shinner	2,667.70	1,690.50	10,045.35	6,076.00
Creative Planning	0.00	0.00	7,000.00	0.00
Wilson Elser	0.00	0.00	3,870.30	0.00
Professional Fees Reimbursemen	0.00	0.00	0.00	894.48
Total - Professional Fees	<u>4,792.01</u>	<u>3,776.27</u>	<u>47,185.97</u>	<u>38,586.15</u>
VISA	0.00	301.02	86.75	301.02
Blue Chip Exterminating	0.00	170.45	0.00	488.95
Buildingstars	0.00	(250.00)	0.00	378.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	0.00	194.25	1,427.26	194.25
Commerce Bank-VISA	0.00	0.00	0.00	392.92

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
BRDA Electric	0.00	0.00	0.00	1,162.00
Lawn Systems	0.00	0.00	0.00	91.00
Scott Lee Heating	0.00	247.80	0.00	247.80
Crest Industries	0.00	0.00	0.00	78.62
STL Automatic Sprinkler	0.00	422.80	0.00	422.80
Pfitzinger Graphics	0.00	0.00	0.00	92.40
Merio Plumbing	569.18	0.00	777.78	0.00
Lowe's	0.00	0.00	0.00	182.20
Lowes	0.00	0.00	165.58	0.00
Slyman Bros	0.00	0.00	0.00	665.00
Tech Electronics	394.80	0.00	789.60	271.25
Sentinel	0.00	0.00	0.00	132.06
AC Systems	0.00	0.00	3,144.24	493.50
Overhead Door Co	0.00	0.00	81.34	0.00
Professional Irrigation System	0.00	0.00	0.00	1,214.42
New System	0.00	51.80	0.00	186.90
Pyramid Electric	0.00	0.00	0.00	152.60
Pyrotech	0.00	0.00	314.91	0.00
Fabick	0.00	0.00	1,789.25	0.00
CRS	0.00	0.00	0.00	6.03
Kiefers Lawn	1,627.50	2,328.20	3,832.50	2,366.70
Technicote	0.00	0.00	0.00	1,015.00
Corvus of St. Louis	364.00	364.00	1,820.00	728.00
St. Louis Appliance	0.00	0.00	0.00	110.25
Bugout	83.54	0.00	481.66	0.00
All-Type	183.40	0.00	183.40	0.00
Century Fire Sprinklers	298.20	0.00	298.20	0.00
Pro Outdoor	722.33	0.00	722.33	0.00
Total - Building Maintenance	4,242.95	3,830.32	16,134.60	12,391.28
Sentinel Emergency Solutions	699.59	799.57	7,805.64	4,404.57
K&K Supply	0.00	0.00	72.53	172.88
Banner Fire Equipment	0.00	140.12	3,613.58	140.12
Lowes	51.69	0.00	161.22	0.00
VISA	928.87	0.00	2,390.72	505.89
MacQueen Emergency	0.00	0.00	791.00	230.74
Public Safety Upfitters	0.00	0.00	0.00	84.00
CompX Fort	0.00	0.00	1,730.61	0.00
Total - Equipment Maintenance	1,680.15	939.69	16,565.30	5,538.20
Sentinel Emergency Solutions	1,295.28	13,932.75	14,242.78	27,420.30
CIT Trucks	0.00	7,115.37	49,354.09	8,589.36
Fabick	0.00	0.00	0.00	3,651.30
Commerce Bank-VISA	0.00	0.00	0.00	131.40
Public Safety Outfitters	91.00	675.50	91.00	987.70
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	3,108.60	360.08	8,340.34	411.44
Dobb's Tire	0.00	738.15	85.24	930.15
American Test Center	0.00	0.00	0.00	48.00
Pfitzinger Graphics	0.00	0.00	437.50	220.00
MO River Auto Parts	0.00	28.85	0.00	407.37
Crest Industries	0.00	0.00	138.48	44.21
Miner's Towing	0.00	0.00	202.87	0.00
Sunset Ford	195.12	0.00	195.12	0.00
VISA	126.31	0.00	217.21	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	714.31	0.00	1,023.38	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Dutch Hollow	19.75	0.00	118.49	0.00
Total - Vehicle Maintenance	5,550.37	22,850.70	75,162.52	42,865.18
Total - Lease Expense	0.00	0.00	0.00	0.00
St. Lukes Workplace Health	169.71	0.00	418.92	0.00
Total - Worker's Comp Claims	169.71	0.00	418.92	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	0.00	1,036.00	381.50	1,592.50
Athletico LTD	0.00	0.00	70.00	210.00
Florissant Psychological Servi	0.00	455.00	0.00	455.00
Total - Doctors Fees	0.00	1,491.00	451.50	2,257.50
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	39.55	257.36	879.22	257.36
Commerce Bank-VISA	0.00	0.00	0.00	855.05
Petty Cash	0.00	36.69	33.55	36.69
Flag Loft	0.00	0.00	99.82	0.00
Fraud Expense	0.00	0.00	2,655.92	0.00
Lowes	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
Total - Misc. Expenses	39.55	294.05	3,735.20	1,149.10
VISA	7,908.62	5,658.56	22,707.90	5,658.56
University of MO	0.00	0.00	262.50	0.00
Tri-County Training Consortium	0.00	(220.21)	4,961.25	4,741.04
Commerce Bank-VISA	0.00	0.00	0.00	16,273.86
Dave Wynne	0.00	0.00	38.34	47.80
Gina Anderson	611.52	641.61	1,254.96	641.61
Across The Street Productions	0.00	0.00	(105.17)	0.00
John Medlock	0.00	185.68	0.00	185.68
K&K Supply	0.00	0.00	123.20	0.00
Lowes	0.00	8.36	429.23	119.53
West County EMS & Fire	0.00	0.00	400.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	225.00
Trident Rescue	0.00	0.00	0.00	154.00
Keith Menning	0.00	303.27	0.00	303.27
Brad Jokerst	402.00	0.00	714.65	0.00
Tony Schrempf	324.29	0.00	324.29	0.00
ICC	0.00	900.00	0.00	900.00
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkel	0.00	0.00	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	0.00
Beishir Lock & Security	0.00	0.00	0.00	229.42
Capital One	0.00	59.96	0.00	59.96
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	0.00	0.00	3,150.00	13,500.00
Ryan Fently	39.93	0.00	53.61	30.37
Jake Nichols	402.00	0.00	402.00	28.51
STL Fire Academy	0.00	0.00	0.00	370.00
TTRS	0.00	0.00	0.00	297.50
Brett Mueller	0.00	144.55	0.00	144.55
NAPA Auto Parts	0.00	0.00	1.19	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Convention Data Services	0.00	0.00	8,580.00	0.00
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	0.00	0.00	58.08	0.00
Dan Odenwald	0.00	0.00	166.01	0.00
Steve Clark	0.00	0.00	67.39	0.00
Doug Evrard	1,113.06	0.00	1,113.06	0.00
Total - Training & Education	<u>10,801.42</u>	<u>7,681.78</u>	<u>44,452.58</u>	<u>50,404.66</u>
Treetop Enterprises, Inc.	389.20	0.00	498.40	0.00
Leon Uniform Company	0.00	0.00	219.80	680.39
Sentinel Emergency Solutions	283.50	1,163.26	6,554.06	7,399.01
Weber Fire & Safety	0.00	0.00	57.40	66.50
Commerce Bank-VISA	0.00	0.00	0.00	42.25
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Emblem Authority	0.00	0.00	1,078.00	0.00
Dutch Hollow	0.00	0.00	63.71	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Uniform Reimbursements	(405.00)	0.00	(793.03)	0.00
Uniforms - Undefined	0.00	0.00	(7,858.40)	0.00
Total - Uniforms	<u>267.70</u>	<u>1,163.26</u>	<u>25,914.44</u>	<u>26,530.37</u>
Grainger	0.00	151.48	0.00	258.52
Lowes	0.00	0.00	574.76	502.50
Sam's Club	282.52	235.27	775.68	4,300.68
Commerce Bank-VISA	0.00	0.00	0.00	278.39
Batteries Plus Bulbs	0.00	0.00	0.00	351.83
The Flag Loft	0.00	328.02	0.00	328.02
VISA	0.00	0.00	81.53	0.00
Capital One	0.00	0.00	0.00	680.63
CIT Truck	0.00	0.00	0.00	24.55
Crest Industries	0.00	73.28	0.00	73.28
Dutch Hollow	1,129.22	0.00	5,266.32	0.00
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Total - Supplies/ Cleaning & Mainten	<u>1,411.74</u>	<u>788.05</u>	<u>6,586.88</u>	<u>6,798.40</u>
Missouri-American Water	653.15	672.23	3,002.88	2,257.83
AmerenUE	7,130.52	5,018.25	22,390.77	18,131.99
MSD	152.69	290.79	1,019.85	1,303.07
Aspen Waste Systems	512.81	653.76	2,619.25	3,223.06
Spire	475.64	913.48	10,830.06	11,925.19
Utilities - Undefined	0.00	0.00	(126.65)	0.00
Total - Utilities	<u>8,924.81</u>	<u>7,548.51</u>	<u>39,736.16</u>	<u>36,841.14</u>
Overhead Transfer	0.00	750,000.00	0.00	750,000.00
Total - Overhead Transfers	<u>0.00</u>	<u>750,000.00</u>	<u>0.00</u>	<u>750,000.00</u>
Total Expenditures	<u>948,017.29</u>	<u>2,062,282.48</u>	<u>4,109,233.50</u>	<u>5,437,471.80</u>
Excess Revenue over (under) Expenditur	<u>\$ 2,166,891.47</u>	<u>(1,930,224.16)</u>	<u>\$ 3,443,640.04</u>	<u>2,153,420.70</u>

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

ASSETS

Current Assets		
Simmons Bank - 3181	\$	9,412,449.82
Investment Account		801,491.30
Taxes Receivable - Current		2,137,850.00
Ambulance Billing Receivable		170,469.55
Interest Receivable		13,584.10
GEMT Receivable		562,351.93
Prepaid Expenses		144,183.67
Total Current Assets		<u>13,242,380.37</u>
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets		<u>\$ 13,242,380.37</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	8,868.79
Accrued Salaries Payable		72,002.00
Due To General		97,437.46
IRS Payroll Taxes W/H		5,120.24
Total Current Liabilities		<u>183,428.49</u>
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		913,300.00
Deferred GEMT Revenue		562,351.93
Total Deferred Inflows of Resources		<u>1,475,651.93</u>
Total Liabilities		1,659,080.42
Fund Balance		
Nonspendable- Prepaid Expenses		144,183.67
Fund Balance - Restricted		10,350,790.82
Excess Revenue over (under) Ex		1,088,325.46
Total Fund Balance		<u>11,583,299.95</u>
Total Liab., Def. Inflows & Fund Balance		<u>\$ 13,242,380.37</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 894,221.92	86.11	\$ 2,065,308.52	74.86
Ambulance Service Charge	98,873.70	9.52	486,607.83	17.64
Interest Income	45,421.78	4.37	207,104.95	7.51
Total Revenues	<u>1,038,517.40</u>	100.00	<u>2,759,021.30</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>1,038,517.40</u>	100.00	<u>2,759,021.30</u>	100.00
Expenditures				
Salaries	172,347.89	16.60	965,301.08	34.99
Salaries OT	9,191.97	0.89	42,769.47	1.55
Payroll Taxes	13,637.14	1.31	76,288.39	2.77
Office Supplies	475.38	0.05	2,428.40	0.09
Gas & Oil-Fuel	1,624.78	0.16	9,951.81	0.36
Bank Charges	88.00	0.01	465.00	0.02
Dues & Subscriptions	30.00	0.00	2,351.86	0.09
Insurance - General	1,769.44	0.17	7,722.35	0.28
Insurance - Employee	45,166.65	4.35	228,904.34	8.30
Professional Fee	2,125.64	0.20	42,136.23	1.53
GEMT Fees	191,413.99	18.43	191,413.99	6.94
Building Maintenance	1,818.41	0.18	6,914.84	0.25
Equipment Maintenance	13,974.87	1.35	42,246.46	1.53
Vehicle Maintenance	1,388.33	0.13	5,942.94	0.22
Workers Comp Claims	72.73	0.01	179.54	0.01
Doctors Fees	0.00	0.00	193.50	0.01
Misc. Expenses	16.95	0.00	445.85	0.02
Training & Education	3,843.59	0.37	13,698.00	0.50
Uniforms	288.30	0.03	11,489.00	0.42
Supplies-Cleaning & Maint.	605.03	0.06	2,822.95	0.10
Utilities	3,824.92	0.37	17,029.84	0.62
Total Expenditures	<u>463,704.01</u>	44.65	<u>1,670,695.84</u>	60.55
Excess Revenue over (under) Expenditur	<u>\$ 574,813.39</u>	55.35	<u>\$ 1,088,325.46</u>	39.45

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 894,221.92	86.11	\$ 2,065,308.52	74.86
Ambulance Service Charge	98,873.70	9.52	486,607.83	17.64
Simmons Bank Interest	45,421.78	4.37	207,104.95	7.51
Total Revenues	1,038,517.40	100.00	2,759,021.30	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,038,517.40	100.00	2,759,021.30	100.00
Expenditures				
Salaries-Fire Chief	3,566.88	0.34	19,596.00	0.71
Salaries-Deputy Chiefs	18,903.01	1.82	103,721.93	3.76
Salaries-Admin Assistants	2,693.76	0.26	24,804.58	0.90
Salaries-Office Manager	2,039.04	0.20	11,190.46	0.41
Salaries-EMT/Paramedic	145,145.20	13.98	805,988.11	29.21
Salaries OT	0.00	0.00	(486.36)	(0.02)
Payroll OT-Ambulance	8,550.31	0.82	38,607.20	1.40
Payroll OT - Deputy Chiefs	641.66	0.06	4,648.63	0.17
PR Taxes - FICA/ Medicare	13,637.14	1.31	76,288.39	2.77
Ambulance Exp Transfer	475.38	0.05	2,428.40	0.09
Ambulance Exp Transfer	1,624.78	0.16	9,951.81	0.36
Simmons Bank	88.00	0.01	465.00	0.02
Ambulance Transfer	30.00	0.00	2,351.86	0.09
Ambulance Exp Transfer	1,769.44	0.17	7,722.35	0.28
Ambulance Exp Transfer	45,166.65	4.35	228,904.34	8.30
Rognan & Associates	600.00	0.06	3,000.00	0.11
Darla Sansoucie	0.00	0.00	78.00	0.00
Paylocity	310.43	0.03	1,820.74	0.07
EMS/Mc	71.91	0.01	71.91	0.00
EMS/MC C/C Fees	0.00	0.00	21,841.73	0.79
CMA	0.00	0.00	6,000.00	0.22
One America	0.00	0.00	360.00	0.01
Hammond & Shinner	1,143.30	0.11	4,305.15	0.16
Creative Planning	0.00	0.00	3,000.00	0.11
Wilson Elser	0.00	0.00	1,658.70	0.06
GEMT Fees	191,413.99	18.43	191,413.99	6.94
Ambulance Transfer	1,818.41	0.18	6,914.84	0.25
Stryker	4,300.47	0.41	6,120.09	0.22
Airgas	840.47	0.08	4,893.16	0.18
SSM Health	1,665.87	0.16	5,664.30	0.21
Boundtree	6,480.96	0.62	19,898.07	0.72
Teleflex	0.00	0.00	2,691.00	0.10
Preferred Waste Concepts	0.00	0.00	375.00	0.01
VISA	10.78	0.00	142.56	0.01
Tacmed Solutions	0.00	0.00	1,270.90	0.05
Mercury Medical	643.81	0.06	643.81	0.02
Ambulance Transfer	32.51	0.00	547.57	0.02
Sunset Auto	0.00	0.00	639.51	0.02
American Response Vehicles	885.00	0.09	1,998.27	0.07
VISA	0.00	0.00	1,958.36	0.07
NAPA Auto Parts	11.97	0.00	37.14	0.00
Ambulance Expl Transfer	491.36	0.05	1,309.66	0.05
Ambulance Exp Transfer	72.73	0.01	179.54	0.01
Ambulance Exp Transfer	0.00	0.00	193.50	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Ambulance Transfer	16.95	0.00	445.85	0.02
Premier Entertainment	875.00	0.08	875.00	0.03
SSM Health	51.50	0.00	61.50	0.00
VISA	2,463.25	0.24	3,382.81	0.12
JVR Enterprises	617.50	0.06	950.00	0.03
Ambulance Exp Transfer	301.34	0.03	9,343.69	0.34
Training Reimbursements	(465.00)	(0.04)	(915.00)	(0.03)
Ambulance Exp Transfer	288.30	0.03	11,489.00	0.42
Ambulance Transfer	605.03	0.06	2,822.95	0.10
Ambulance Exp Transfer	3,824.92	0.37	17,029.84	0.62
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Total Expenditures	463,704.01	44.65	1,670,695.84	60.55
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Excess Revenue over (under) Expenditur	\$ 574,813.39	55.35	\$ 1,088,325.46	39.45
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Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 894,221.92	\$ 11,176.81	\$ 2,065,308.52	\$ 2,140,532.77
Ambulance Service Charge	98,873.70	104,764.46	486,607.83	434,042.40
Interest Income	45,421.78	35,587.17	207,104.95	150,843.76
GEMT Revenue	0.00	0.00	0.00	575,832.90
Total Revenues	<u>1,038,517.40</u>	<u>151,528.44</u>	<u>2,759,021.30</u>	<u>3,301,251.83</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>1,038,517.40</u>	<u>151,528.44</u>	<u>2,759,021.30</u>	<u>3,301,251.83</u>
Expenditures				
Salaries	172,347.89	168,031.80	965,301.08	937,187.47
Salaries OT	9,191.97	16,689.15	42,769.47	79,744.70
Payroll Taxes	13,637.14	13,830.42	76,288.39	76,686.07
Office Supplies	475.38	308.10	2,428.40	3,221.68
Gas & Oil-Fuel	1,624.78	2,233.09	9,951.81	9,746.31
Bank Charges	88.00	76.00	465.00	414.50
Dues & Subscriptions	30.00	0.00	2,351.86	3,975.40
Insurance - General	1,769.44	1,524.81	7,722.35	13,642.40
Insurance - Employee	45,166.65	45,221.80	228,904.34	184,902.32
Professional Fee	2,125.64	16,327.62	42,136.23	40,339.24
GEMT Fees	191,413.99	0.00	191,413.99	196,298.61
Building Maintenance	1,818.41	1,641.55	6,914.84	5,310.52
Equipment Maintenance	13,974.87	7,956.99	42,246.46	31,182.66
Vehicle Maintenance	1,388.33	2,254.59	5,942.94	9,374.72
Workers Comp Claims	72.73	0.00	179.54	0.00
Doctors Fees	0.00	639.00	193.50	967.50
Misc. Expenses	16.95	306.02	445.85	1,360.48
Training & Education	3,843.59	2,150.43	13,698.00	10,913.88
Uniforms	288.30	498.54	11,489.00	11,370.17
Supplies-Cleaning & Maint.	605.03	337.73	2,822.95	2,913.60
Utilities	3,824.92	3,235.09	17,029.84	15,789.07
Total Expenditures	<u>463,704.01</u>	<u>283,262.73</u>	<u>1,670,695.84</u>	<u>1,635,341.30</u>
Excess Revenue over (under) Expenditur	<u>\$ 574,813.39</u>	<u>\$ (131,734.29)</u>	<u>\$ 1,088,325.46</u>	<u>\$ 1,665,910.53</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 894,221.92	\$ 11,176.81	\$ 2,065,308.52	\$ 2,140,532.77
Ambulance Service Charge	98,873.70	104,764.46	486,607.83	436,957.81
Ambulance Refunds	0.00	0.00	0.00	(2,915.41)
Simmons Bank Interest	45,421.78	35,587.17	207,104.95	149,891.64
Investment Interest	0.00	0.00	0.00	952.12
GEMT Revenue	0.00	0.00	0.00	575,832.90
Total Revenues	1,038,517.40	151,528.44	2,759,021.30	3,301,251.83
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,038,517.40	151,528.44	2,759,021.30	3,301,251.83
Expenditures				
Salaries-Fire Chief	3,566.88	3,456.96	19,596.00	18,991.06
Salaries-Deputy Chiefs	18,903.01	18,293.26	103,721.93	100,173.50
Salaries-Admin Assistants	2,693.76	2,546.69	24,804.58	14,006.79
Salaries-Office Manager	2,039.04	1,973.76	11,190.46	10,830.09
Salaries-EMT/Paramedic	145,145.20	141,761.13	805,988.11	793,186.03
Salaries OT	0.00	0.00	(486.36)	0.00
Payroll OT-Ambulance	8,550.31	16,019.60	38,607.20	72,667.89
Payroll OT - Deputy Chiefs	641.66	669.55	4,648.63	7,076.81
PR Taxes - FICA/ Medicare	13,637.14	13,830.42	76,288.39	76,686.07
Ambulance Exp Transfer	475.38	308.10	2,428.40	3,221.68
Ambulance Exp Transfer	1,624.78	2,233.09	9,951.81	9,746.31
Simmons Bank	88.00	76.00	465.00	414.50
Ambulance Transfer	30.00	0.00	2,351.86	3,975.40
Insurance - General	0.00	0.00	0.00	(0.01)
Ambulance Exp Transfer	1,769.44	1,524.81	7,722.35	13,642.41
Insurance - Employee	0.00	0.00	0.00	(37,431.41)
Ambulance Exp Transfer	45,166.65	45,221.80	228,904.34	222,333.73
Rognan & Associates	600.00	600.00	3,000.00	3,000.00
Darla Sansoucie	0.00	0.00	78.00	354.00
Paylocity	310.43	293.89	1,820.74	1,502.65
Lockton	0.00	0.00	0.00	3,000.00
EMS/Mc	71.91	0.00	71.91	0.00
EMS/MC C/C Fees	0.00	14,709.23	21,841.73	24,070.20
CMA	0.00	0.00	6,000.00	0.00
One America	0.00	0.00	360.00	3,000.00
Hammond & Shinner	1,143.30	724.50	4,305.15	2,604.00
VISA	0.00	0.00	0.00	2,425.05
Chris McCarthy	0.00	0.00	0.00	22.42
Alan Butsch	0.00	0.00	0.00	360.92
Creative Planning	0.00	0.00	3,000.00	0.00
Wilson Elser	0.00	0.00	1,658.70	0.00
GEMT Fees	191,413.99	0.00	191,413.99	196,298.61
Ambulance Transfer	1,818.41	1,641.55	6,914.84	5,310.52
Stryker	4,300.47	698.88	6,120.09	8,290.96
Airgas	840.47	893.39	4,893.16	3,574.11
SSM Health	1,665.87	2,380.11	5,664.30	3,220.51
Boundtree	6,480.96	3,903.71	19,898.07	14,763.69
St. Clare Hospital	0.00	0.00	0.00	587.11
Teleflex	0.00	0.00	2,691.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Preferred Waste Concepts	0.00	0.00	375.00	200.00
VISA	10.78	0.00	142.56	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	0.00	0.00	1,270.90	0.00
Mercury Medical	643.81	0.00	643.81	0.00
Ambulance Transfer	32.51	80.90	547.57	506.70
Purcell Tire	0.00	406.60	0.00	3,012.53
Sunset Auto	0.00	277.68	639.51	1,636.56
Commerce Bank - VISA	0.00	0.00	0.00	61.68
MO River Auto Parts	0.00	252.16	0.00	272.15
American Response Vehicles	885.00	0.00	1,998.27	758.75
Mobile Techs	0.00	572.32	0.00	1,284.60
VISA	0.00	0.00	1,958.36	0.00
Pro Fusion Fab	0.00	0.00	0.00	1,275.00
NAPA Auto Parts	11.97	0.00	37.14	0.00
Ambulance Expl Transfer	491.36	745.83	1,309.66	1,073.45
Ambulance Exp Transfer	72.73	0.00	179.54	0.00
Ambulance Exp Transfer	0.00	639.00	193.50	967.50
Misc. Expenses	0.00	0.00	0.00	688.00
CLIA Laboratory	0.00	180.00	0.00	180.00
Ambulance Transfer	16.95	126.02	445.85	492.48
Premier Entertainment	875.00	800.00	875.00	800.00
SSM Health	51.50	0.00	61.50	0.00
VISA	2,463.25	247.85	3,382.81	1,381.30
JVR Enterprises	617.50	650.00	950.00	950.00
Boundtree	0.00	273.54	0.00	288.82
Ambulance Exp Transfer	301.34	179.04	9,343.69	7,603.76
Training Reimbursements	(465.00)	0.00	(915.00)	(110.00)
Ambulance Exp Transfer	288.30	498.54	11,489.00	3,509.22
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Ambulance Transfer	605.03	337.73	2,822.95	2,913.60
Ambulance Exp Transfer	3,824.92	3,235.09	17,029.84	15,789.07
Total Expenditures	463,704.01	283,262.73	1,670,695.84	1,635,341.30
Excess Revenues over (under) Expenditu	\$ 574,813.39	\$ (131,734.29)	\$ 1,088,325.46	\$ 1,665,910.53

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 894,221.92	86.11	\$ 2,065,308.52	74.86
Ambulance Service Charge	98,873.70	9.52	486,607.83	17.64
Interest Income	45,421.78	4.37	207,104.95	7.51
Total Revenues	1,038,517.40	100.00	2,759,021.30	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,038,517.40	100.00	2,759,021.30	100.00
Expenditures				
Salaries-Fire Chief	3,566.88	0.34	19,596.00	0.71
Salaries-Deputy Chiefs	18,903.01	1.82	103,721.93	3.76
Salaries-Admin Assistants	2,693.76	0.26	24,804.58	0.90
Salaries-Office Manager	2,039.04	0.20	11,190.46	0.41
Salaries-EMT/Paramedic	145,145.20	13.98	805,988.11	29.21
Total - Salaries	172,347.89	16.60	965,301.08	34.99
Salaries OT	9,191.97	0.89	42,769.47	1.55
Total - OT Salaries	9,191.97	0.89	42,769.47	1.55
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	13,637.14	1.31	76,288.39	2.77
Total - Payroll Taxes	13,637.14	1.31	76,288.39	2.77
Ambulance Exp Transfer	475.38	0.05	2,428.40	0.09
Total - Office Supplies	475.38	0.05	2,428.40	0.09
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,624.78	0.16	9,951.81	0.36
Total - Gas & Oil/ Fuel	1,624.78	0.16	9,951.81	0.36
Bank Charges	88.00	0.01	465.00	0.02
Total - Bank Charges	88.00	0.01	465.00	0.02
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	30.00	0.00	2,351.86	0.09
Total - Dues & Subscriptions	30.00	0.00	2,351.86	0.09
Ambulance Exp Transfer	1,769.44	0.17	7,722.35	0.28
Total - Insurance/ General	1,769.44	0.17	7,722.35	0.28
Ambulance Exp Transfer	45,166.65	4.35	228,904.34	8.30
Total - Insurance/ Employee	45,166.65	4.35	228,904.34	8.30
Rognan & Associates	600.00	0.06	3,000.00	0.11
Darla Sansoucie	0.00	0.00	78.00	0.00
Paylocity	310.43	0.03	1,820.74	0.07
EMS/Mc	71.91	0.01	71.91	0.00
EMS/MC C/C Fees	0.00	0.00	21,841.73	0.79

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
CMA	0.00	0.00	6,000.00	0.22
One America	0.00	0.00	360.00	0.01
Hammond & Shinner	1,143.30	0.11	4,305.15	0.16
Creative Planning	0.00	0.00	3,000.00	0.11
Wilson Elser	0.00	0.00	1,658.70	0.06
Total - Professional Fees	2,125.64	0.20	42,136.23	1.53
GEMT Fees	191,413.99	18.43	191,413.99	6.94
Total - GEMT Fees	191,413.99	18.43	191,413.99	6.94
Ambulance Transfer	1,818.41	0.18	6,914.84	0.25
Total - Building Maintenance	1,818.41	0.18	6,914.84	0.25
Stryker	4,300.47	0.41	6,120.09	0.22
Airgas	840.47	0.08	4,893.16	0.18
SSM Health	1,665.87	0.16	5,664.30	0.21
Boundtree	6,480.96	0.62	19,898.07	0.72
Teleflex	0.00	0.00	2,691.00	0.10
Preferred Waste Concepts	0.00	0.00	375.00	0.01
VISA	10.78	0.00	142.56	0.01
Tacmed Solutions	0.00	0.00	1,270.90	0.05
Mercury Medical	643.81	0.06	643.81	0.02
Ambulance Transfer	32.51	0.00	547.57	0.02
Total - Equipment Maintenance	13,974.87	1.35	42,246.46	1.53
Sunset Auto	0.00	0.00	639.51	0.02
American Response Vehicles	885.00	0.09	1,998.27	0.07
VISA	0.00	0.00	1,958.36	0.07
NAPA Auto Parts	11.97	0.00	37.14	0.00
Ambulance Expl Transfer	491.36	0.05	1,309.66	0.05
Total - Vehicle Maintenance	1,388.33	0.13	5,942.94	0.22
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	72.73	0.01	179.54	0.01
Total - Worker's Comp Claims	72.73	0.01	179.54	0.01
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	193.50	0.01
Total - Doctors Fees	0.00	0.00	193.50	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
Ambulance Transfer	16.95	0.00	445.85	0.02
Total - Misc. Expenses	16.95	0.00	445.85	0.02
Premier Entertainment	875.00	0.08	875.00	0.03
SSM Health	51.50	0.00	61.50	0.00
VISA	2,463.25	0.24	3,382.81	0.12
JVR Enterprises	617.50	0.06	950.00	0.03
Ambulance Exp Transfer	301.34	0.03	9,343.69	0.34
Training Reimbursements	(465.00)	(0.04)	(915.00)	(0.03)
Total - Training & Education	3,843.59	0.37	13,698.00	0.50
Ambulance Exp Transfer	288.30	0.03	11,489.00	0.42
Total - Uniforms	288.30	0.03	11,489.00	0.42

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	<u>Current Month</u>		<u>Year to Date</u>	
Total - Ambulance Supplies	0.00	0.00	0.00	0.00
Ambulance Transfer	605.03	0.06	2,822.95	0.10
Total - Supplies/ Cleaning & Maintenanc	605.03	0.06	2,822.95	0.10
Ambulance Exp Transfer	3,824.92	0.37	17,029.84	0.62
Total - Utilities	3,824.92	0.37	17,029.84	0.62
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	463,704.01	44.65	1,670,695.84	60.55
Excess Revenue over (under) Expenditur	\$ 574,813.39	55.35	\$ 1,088,325.46	39.45

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 894,221.92	11,176.81	\$ 2,065,308.52	2,140,532.77
Ambulance Service Charge	98,873.70	104,764.46	486,607.83	434,042.40
Interest Income	45,421.78	35,587.17	207,104.95	150,843.76
GEMT Revenue	0.00	0.00	0.00	575,832.90
Total Revenues	1,038,517.40	151,528.44	2,759,021.30	3,301,251.83
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,038,517.40	151,528.44	2,759,021.30	3,301,251.83
Expenditures				
Salaries-Fire Chief	3,566.88	3,456.96	19,596.00	18,991.06
Salaries-Deputy Chiefs	18,903.01	18,293.26	103,721.93	100,173.50
Salaries-Admin Assistants	2,693.76	2,546.69	24,804.58	14,006.79
Salaries-Office Manager	2,039.04	1,973.76	11,190.46	10,830.09
Salaries-EMT/Paramedic	145,145.20	141,761.13	805,988.11	793,186.03
Total - Salaries	172,347.89	168,031.80	965,301.08	937,187.47
Salaries OT	9,191.97	16,689.15	42,769.47	79,744.70
Total - OT Salaries	9,191.97	16,689.15	42,769.47	79,744.70
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	13,637.14	13,830.42	76,288.39	76,686.07
Total - Payroll Taxes	13,637.14	13,830.42	76,288.39	76,686.07
Ambulance Exp Transfer	475.38	308.10	2,428.40	3,221.68
Total - Office Supplies	475.38	308.10	2,428.40	3,221.68
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	1,624.78	2,233.09	9,951.81	9,746.31
Total - Gas & Oil/ Fuel	1,624.78	2,233.09	9,951.81	9,746.31
Bank Charges	88.00	76.00	465.00	414.50
Total - Bank Charges	88.00	76.00	465.00	414.50
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	30.00	0.00	2,351.86	3,975.40
Total - Dues & Subscriptions	30.00	0.00	2,351.86	3,975.40
Insurance - General	0.00	0.00	0.00	(0.01)
Ambulance Exp Transfer	1,769.44	1,524.81	7,722.35	13,642.41
Total - Insurance/ General	1,769.44	1,524.81	7,722.35	13,642.40
Insurance - Employee	0.00	0.00	0.00	(37,431.41)
Ambulance Exp Transfer	45,166.65	45,221.80	228,904.34	222,333.73
Total - Insurance/ Employee	45,166.65	45,221.80	228,904.34	184,902.32
Rognan & Associates	600.00	600.00	3,000.00	3,000.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Darla Sansoucie	0.00	0.00	78.00	354.00
Paylocity	310.43	293.89	1,820.74	1,502.65
Lockton	0.00	0.00	0.00	3,000.00
EMS/Mc	71.91	0.00	71.91	0.00
EMS/MC C/C Fees	0.00	14,709.23	21,841.73	24,070.20
CMA	0.00	0.00	6,000.00	0.00
One America	0.00	0.00	360.00	3,000.00
Hammond & Shinner	1,143.30	724.50	4,305.15	2,604.00
VISA	0.00	0.00	0.00	2,425.05
Chris McCarthy	0.00	0.00	0.00	22.42
Alan Butsch	0.00	0.00	0.00	360.92
Creative Planning	0.00	0.00	3,000.00	0.00
Wilson Elser	0.00	0.00	1,658.70	0.00
Total - Professional Fees	2,125.64	16,327.62	42,136.23	40,339.24
GEMT Fees	191,413.99	0.00	191,413.99	196,298.61
Total - GEMT Fees	191,413.99	0.00	191,413.99	196,298.61
Ambulance Transfer	1,818.41	1,641.55	6,914.84	5,310.52
Total - Building Maintenance	1,818.41	1,641.55	6,914.84	5,310.52
Stryker	4,300.47	698.88	6,120.09	8,290.96
Airgas	840.47	893.39	4,893.16	3,574.11
SSM Health	1,665.87	2,380.11	5,664.30	3,220.51
Boundtree	6,480.96	3,903.71	19,898.07	14,763.69
St. Clare Hospital	0.00	0.00	0.00	587.11
Teleflex	0.00	0.00	2,691.00	0.00
Preferred Waste Concepts	0.00	0.00	375.00	200.00
VISA	10.78	0.00	142.56	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	0.00	0.00	1,270.90	0.00
Mercury Medical	643.81	0.00	643.81	0.00
Ambulance Transfer	32.51	80.90	547.57	506.70
Total - Equipment Maintenance	13,974.87	7,956.99	42,246.46	31,182.66
Purcell Tire	0.00	406.60	0.00	3,012.53
Sunset Auto	0.00	277.68	639.51	1,636.56
Commerce Bank - VISA	0.00	0.00	0.00	61.68
MO River Auto Parts	0.00	252.16	0.00	272.15
American Response Vehicles	885.00	0.00	1,998.27	758.75
Mobile Techs	0.00	572.32	0.00	1,284.60
VISA	0.00	0.00	1,958.36	0.00
Pro Fusion Fab	0.00	0.00	0.00	1,275.00
NAPA Auto Parts	11.97	0.00	37.14	0.00
Ambulance Expl Transfer	491.36	745.83	1,309.66	1,073.45
Total - Vehicle Maintenance	1,388.33	2,254.59	5,942.94	9,374.72
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	72.73	0.00	179.54	0.00
Total - Worker's Comp Claims	72.73	0.00	179.54	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	639.00	193.50	967.50
Total - Doctors Fees	0.00	639.00	193.50	967.50

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Rental Repair	0.00	0.00	0.00	0.00
Misc. Expenses	0.00	0.00	0.00	688.00
CLIA Laboratory	0.00	180.00	0.00	180.00
Ambulance Transfer	16.95	126.02	445.85	492.48
Total - Misc. Expenses	16.95	306.02	445.85	1,360.48
Premier Entertainment	875.00	800.00	875.00	800.00
SSM Health	51.50	0.00	61.50	0.00
VISA	2,463.25	247.85	3,382.81	1,381.30
JVR Enterprises	617.50	650.00	950.00	950.00
Boundtree	0.00	273.54	0.00	288.82
Ambulance Exp Transfer	301.34	179.04	9,343.69	7,603.76
Training Reimbursements	(465.00)	0.00	(915.00)	(110.00)
Total - Training & Education	3,843.59	2,150.43	13,698.00	10,913.88
Ambulance Exp Transfer	288.30	498.54	11,489.00	3,509.22
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Total - Uniforms	288.30	498.54	11,489.00	11,370.17
Total - Ambulance Supplies	0.00	0.00	0.00	0.00
Ambulance Transfer	605.03	337.73	2,822.95	2,913.60
Total - Supplies/ Cleaning & Maintenanc	605.03	337.73	2,822.95	2,913.60
Ambulance Exp Transfer	3,824.92	3,235.09	17,029.84	15,789.07
Total - Utilities	3,824.92	3,235.09	17,029.84	15,789.07
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	463,704.01	283,262.73	1,670,695.84	1,635,341.30
Excess Revenue over (under) Expenditur	\$ 574,813.39	\$ (131,734.29)	\$ 1,088,325.46	\$ 1,665,910.53

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

ASSETS

Current Assets		
Simmons Bank	\$	1,076,870.91
Taxes Receivable - Current		354,691.00
		<u>1,431,561.91</u>
Total Current Assets		1,431,561.91
Property and Equipment		
		<u>0.00</u>
Total Property and Equipment		0.00
Other Assets		
		<u>0.00</u>
Total Other Assets		0.00
Total Assets	\$	<u><u>1,431,561.91</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<u>0.00</u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	151,526.00
		<u>151,526.00</u>
Total Deferred Inflows of Resources		151,526.00
Total Liabilities		151,526.00
Fund Balance		
Fund Balance - Restricted	1,191,844.66	
Excess Revenue over (under) Ex	88,191.25	
		<u>1,280,035.91</u>
Total Fund Balance		1,280,035.91
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,431,561.91</u></u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 148,464.15	96.70	\$ 342,885.86	93.86
Interest Income	5,067.92	3.30	22,425.47	6.14
Total Revenues	<u>153,532.07</u>	100.00	<u>365,311.33</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>153,532.07</u>	100.00	<u>365,311.33</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	244,383.31	66.90
Telephone Expenses	2,685.46	1.75	13,600.69	3.72
Communication Expense	3,478.74	2.27	19,136.08	5.24
Total Expenditures	<u>6,164.20</u>	4.01	<u>277,120.08</u>	75.86
Excess Revenue over (under) Expenditur	<u>\$ 147,367.87</u>	95.99	<u>\$ 88,191.25</u>	24.14

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 148,464.15	96.70	\$ 342,885.86	93.86
Simmons Bank Interest	5,067.92	3.30	22,425.47	6.14
Total Revenues	<u>153,532.07</u>	<u>100.00</u>	<u>365,311.33</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>153,532.07</u>	<u>100.00</u>	<u>365,311.33</u>	<u>100.00</u>
Expenditures				
Central County Emergency 911	0.00	0.00	244,383.31	66.90
Charter Communications	0.00	0.00	557.20	0.15
AT&T	2,411.52	1.57	12,098.06	3.31
VISA	273.94	0.18	945.43	0.26
Miken Technologies	2,123.17	1.38	10,587.00	2.90
Sikich	0.00	0.00	182.25	0.05
AT&T	1,355.57	0.88	6,777.85	1.86
VISA	0.00	0.00	867.98	0.24
Knox Company	0.00	0.00	721.00	0.20
Total Expenditures	<u>6,164.20</u>	<u>4.01</u>	<u>277,120.08</u>	<u>75.86</u>
Excess Revenue over (under) Expenditur	<u>\$ 147,367.87</u>	<u>95.99</u>	<u>\$ 88,191.25</u>	<u>24.14</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 148,464.15	\$ 1,857.38	\$ 342,885.86	\$ 355,770.45
Interest Income	5,067.92	3,466.70	22,425.47	14,581.30
Total Revenues	<u>153,532.07</u>	<u>5,324.08</u>	<u>365,311.33</u>	<u>370,351.75</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>153,532.07</u>	<u>5,324.08</u>	<u>365,311.33</u>	<u>370,351.75</u>
Expenditures				
Dispatching Services	0.00	0.00	244,383.31	232,746.01
Telephone Expenses	2,685.46	2,913.24	13,600.69	14,138.52
Communication Expense	3,478.74	7,254.58	19,136.08	26,664.63
Total Expenditures	<u>6,164.20</u>	<u>10,167.82</u>	<u>277,120.08</u>	<u>273,549.16</u>
Excess Revenue over (under) Expenditur	<u>\$ 147,367.87</u>	<u>\$ (4,843.74)</u>	<u>\$ 88,191.25</u>	<u>\$ 96,802.59</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 148,464.15	\$ 1,857.38	\$ 342,885.86	\$ 355,770.45
Simmons Bank Interest	5,067.92	3,466.70	22,425.47	14,581.30
Total Revenues	<u>153,532.07</u>	<u>5,324.08</u>	<u>365,311.33</u>	<u>370,351.75</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>153,532.07</u>	<u>5,324.08</u>	<u>365,311.33</u>	<u>370,351.75</u>
Expenditures				
Central County Emergency 911	0.00	0.00	244,383.31	232,746.01
Charter Communications	0.00	535.72	557.20	3,152.36
Commerce Bank Visa	0.00	0.00	0.00	79.99
AT&T	2,411.52	2,456.53	12,098.06	11,390.83
VISA	273.94	99.99	945.43	269.97
Telephone Reimbursements	0.00	(179.00)	0.00	(754.63)
Charter Communications	0.00	0.00	0.00	1,438.77
Miken Technologies	2,123.17	2,070.96	10,587.00	10,270.90
Sentinel	0.00	3,654.80	0.00	3,654.80
Sikich	0.00	173.25	182.25	288.75
AT&T	1,355.57	1,355.57	6,777.85	10,119.38
VISA	0.00	0.00	867.98	316.03
Knox Company	0.00	0.00	721.00	576.00
Total Expenditures	<u>6,164.20</u>	<u>10,167.82</u>	<u>277,120.08</u>	<u>273,549.16</u>
Excess Revenues over (under) Expenditu	<u>\$ 147,367.87</u>	<u>\$ (4,843.74)</u>	<u>\$ 88,191.25</u>	<u>\$ 96,802.59</u>

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

ASSETS

Current Assets		
Simmons Bank - 2944	\$	1,191,709.48
Investments		40,390,761.41
Investments-Emp 457 Plan		6,953,192.16
Taxes Receivable - Current		712,028.00
		<u>49,247,691.05</u>
Total Current Assets		
		49,247,691.05
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>49,247,691.05</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	\$	6,953,192.16
		<u>6,953,192.16</u>
Total Current Liabilities		
		6,953,192.16
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		304,182.00
		<u>304,182.00</u>
Total Deferred Inflows of Resources		
		304,182.00
Total Liabilities		
		7,257,374.16
Fund Balance		
Held in Trust for Emp Retire		41,282,228.42
Excess Revenue over (under) Ex		708,088.47
		<u>41,990,316.89</u>
Total Fund Balance		
		41,990,316.89
Total Liab., Def. Inflows & Fund Balance		
	\$	<u><u>49,247,691.05</u></u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 297,887.71	98.24	\$ 688,034.96	97.17
Interest Income	5,346.03	1.76	20,055.51	2.83
Total Revenues	<u>303,233.74</u>	100.00	<u>708,090.47</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>303,233.74</u>	100.00	<u>708,090.47</u>	100.00
Expenditures				
Bank Charges	<u>2.00</u>	0.00	<u>2.00</u>	0.00
Total Expenditures	<u>2.00</u>	0.00	<u>2.00</u>	0.00
Excess Revenue over (under) Expenditur	<u>\$ 303,231.74</u>	100.00	<u>\$ 708,088.47</u>	100.00

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 297,887.71	98.24	\$ 688,034.96	97.17
Simmons Bank Interest	5,346.03	1.76	20,055.51	2.83
	<u>303,233.74</u>	<u>100.00</u>	<u>708,090.47</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>303,233.74</u>	<u>100.00</u>	<u>708,090.47</u>	<u>100.00</u>
Expenditures				
Simmons Bank	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>0.00</u>
Total Expenditures	<u>2.00</u>	<u>0.00</u>	<u>2.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 303,231.74</u>	<u>100.00</u>	<u>\$ 708,088.47</u>	<u>100.00</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 297,887.71	\$ 3,727.94	\$ 688,034.96	\$ 713,905.03
Interest Income	5,346.03	5,149.23	20,055.51	22,291.68
Overhead Transfer	0.00	750,000.00	0.00	750,000.00
Total Revenues	<u>303,233.74</u>	<u>758,877.17</u>	<u>708,090.47</u>	<u>1,486,196.71</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>303,233.74</u>	<u>758,877.17</u>	<u>708,090.47</u>	<u>1,486,196.71</u>
Expenditures				
Bank Charges	2.00	0.00	2.00	0.00
Benefit Payments	0.00	2,129,005.00	0.00	2,129,005.00
Total Expenditures	<u>2.00</u>	<u>2,129,005.00</u>	<u>2.00</u>	<u>2,129,005.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 303,231.74</u>	<u>\$ (1,370,127.83)</u>	<u>\$ 708,088.47</u>	<u>\$ (642,808.29)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 297,887.71	\$ 3,727.94	\$ 688,034.96	\$ 713,905.03
Simmons Bank Interest	5,346.03	5,149.23	20,055.51	22,291.68
Overhead Transfer	0.00	750,000.00	0.00	750,000.00
Total Revenues	<u>303,233.74</u>	<u>758,877.17</u>	<u>708,090.47</u>	<u>1,486,196.71</u>
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<u>303,233.74</u>	<u>758,877.17</u>	<u>708,090.47</u>	<u>1,486,196.71</u>
Expenditures				
Simmons Bank	2.00	0.00	2.00	0.00
Benefit Payments & Other Activ	0.00	2,129,005.00	0.00	2,129,005.00
Total Expenditures	<u>2.00</u>	<u>2,129,005.00</u>	<u>2.00</u>	<u>2,129,005.00</u>
Excess Revenues over (under) Expenditu	<u>\$ 303,231.74</u>	<u>\$ (1,370,127.83)</u>	<u>\$ 708,088.47</u>	<u>\$ (642,808.29)</u>

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

ASSETS

Current Assets		
Simmons Bank	\$	2,666,209.26
Taxes Receivable		<u>1,544,051.00</u>
Total Current Assets		4,210,260.26
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>4,210,260.26</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	<u>659,626.00</u>
Total Deferred Inflows of Resources		<u>659,626.00</u>
Total Liabilities		659,626.00
Fund Balance		
Fund Balance - Assigned	3,796,621.36	
Excess Revenue over (under) Ex	<u>(245,987.10)</u>	
Total Fund Balance		<u>3,550,634.26</u>
Total Liab, Def Infls & Fund Balance	\$	<u><u>4,210,260.26</u></u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 643,286.88	99.83	\$ 1,487,467.10	99.63
Simmons Bank	<u>1,096.04</u>	0.17	<u>5,538.80</u>	0.37
Total Revenues	<u>644,382.92</u>	100.00	<u>1,493,005.90</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>644,382.92</u>	100.00	<u>1,493,005.90</u>	100.00
Expenditures				
UMB Bank	300.00	0.05	618.00	0.04
Bond Interest	0.00	0.00	428,375.00	28.69
Bond Principal	<u>0.00</u>	0.00	<u>1,310,000.00</u>	87.74
Total Expenditures	<u>300.00</u>	0.05	<u>1,738,993.00</u>	116.48
Excess of Revenue over (under) Expend	<u>\$ 644,082.92</u>	99.95	<u>\$ (245,987.10)</u>	(16.48)

Fenton FPD - Debt Service
 Statements of Revenues and Expenditures
 For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 643,286.88	\$ 7,467.11	\$ 1,487,467.10	\$ 1,433,594.77
Simmons Bank	1,096.04	974.91	5,538.80	5,358.41
Total Revenues	<u>644,382.92</u>	<u>8,442.02</u>	<u>1,493,005.90</u>	<u>1,438,953.18</u>
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<u>644,382.92</u>	<u>8,442.02</u>	<u>1,493,005.90</u>	<u>1,438,953.18</u>
Expenditures				
UMB Bank	300.00	0.00	618.00	618.00
Bond Interest	0.00	0.00	428,375.00	456,600.00
Bond Principal	0.00	0.00	1,310,000.00	1,615,000.00
Total Expenditures	<u>300.00</u>	<u>0.00</u>	<u>1,738,993.00</u>	<u>2,072,218.00</u>
Excess Revenue over (under) Expend	<u>\$ 644,082.92</u>	<u>\$ 8,442.02</u>	<u>\$ (245,987.10)</u>	<u>\$ (633,264.82)</u>

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

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>4,479,347.87</u>
Total Current Assets		4,479,347.87
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>4,479,347.87</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	<u>43,639.16</u>
Total Current Liabilities		43,639.16
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		43,639.16
Fund Balance		
Fund Balance - Restricted	4,957,626.41	
Excess Revenue over (under) Ex	<u>(521,917.70)</u>	
Total Fund Balance		<u>4,435,708.71</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>4,479,347.87</u></u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 211.50	100.00	\$ 1,020.93	100.00
Total Revenues	<u>211.50</u>	<u>100.00</u>	<u>1,020.93</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>211.50</u>	<u>100.00</u>	<u>1,020.93</u>	<u>100.00</u>
Expenditures				
Station 1 Construction	204,920.12	96,888.95	423,201.10	11,452.51
Station 4 Construction	26,887.13	2,712.59	98,804.88	9,677.93
Bank Charges	<u>180.00</u>	<u>85.11</u>	<u>932.65</u>	<u>91.35</u>
Total Expenditures	<u>231,987.25</u>	<u>99,686.6</u>	<u>522,938.63</u>	<u>51,221.79</u>
Excess Revenue over (under) Expenditur	<u>\$ (231,775.75)</u>	<u>(109,586.6)</u>	<u>\$ (521,917.70)</u>	<u>(51,121.7)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest - 5766	\$ 211.50	100.00	\$ 1,020.93	100.00
Total Revenues	<u>211.50</u>	<u>100.00</u>	<u>1,020.93</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>211.50</u>	<u>100.00</u>	<u>1,020.93</u>	<u>100.00</u>
Expenditures				
VISA	0.00	0.00	2,545.95	249.38
Lawlor Corp	183,439.12	36,732.44	399,174.15	19,099.07
Lakenan	21,481.00	10,156.50	21,481.00	2,104.06
Hallmark Stone	0.00	0.00	229.23	22.45
VISA	0.00	0.00	2,609.25	255.58
MO Vocational Enterprises	5,530.90	2,615.08	5,530.90	541.75
Professional Furniture	0.00	0.00	1,190.00	116.56
Landco Construction	0.00	0.00	35,577.70	3,484.83
Space Form Architect	0.00	0.00	2,925.24	286.53
RFC Richardet Floor	0.00	0.00	15,091.00	1,478.16
Merlo Plumbing	0.00	0.00	2,521.00	246.93
Advanced Exercise	0.00	0.00	4,959.33	485.77
Backdraft Woodworking	0.00	0.00	3,600.00	352.62
Zumwalt	0.00	0.00	3,215.00	314.91
Advanced Exercise	21,356.23	10,097.51	21,356.23	2,091.84
Simmons Bank	180.00	85.11	932.65	91.35
Total Expenditures	<u>231,987.25</u>	<u>109,686.6</u>	<u>522,938.63</u>	<u>11,221.79</u>
Excess Revenue over (under) Expenditur	<u>\$ (231,775.75)</u>	<u>(109,586.6)</u>	<u>\$ (521,917.70)</u>	<u>(51,121.7)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 211.50	221.55	\$ 1,020.93	1,574.31
Total Revenues	<u>211.50</u>	<u>221.55</u>	<u>1,020.93</u>	<u>1,574.31</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>211.50</u>	<u>221.55</u>	<u>1,020.93</u>	<u>1,574.31</u>
Expenditures				
Bld Construction House2	0.00	25,845.69	0.00	32,280.21
Station 1 Construction	204,920.12	2,473.36	423,201.10	38,821.28
Station 4 Construction	26,887.13	0.00	98,804.88	0.00
Bank Charges	180.00	192.40	932.65	969.23
Total Expenditures	<u>231,987.25</u>	<u>28,511.45</u>	<u>522,938.63</u>	<u>72,070.72</u>
Excess Revenue over (under) Expenditur	<u>\$ (231,775.75)</u>	<u>(28,289.90)</u>	<u>\$ (521,917.70)</u>	<u>(70,496.41)</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 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	221.55	\$ 0.00	911.32
Simmons Bank Interest - 5766	211.50	0.00	1,020.93	662.99
Total Revenues	<u>211.50</u>	<u>221.55</u>	<u>1,020.93</u>	<u>1,574.31</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>211.50</u>	<u>221.55</u>	<u>1,020.93</u>	<u>1,574.31</u>
Expenditures				
ArchImages	0.00	25,845.69	0.00	25,845.69
City of Fenton	0.00	0.00	0.00	4,300.00
VISA	0.00	0.00	0.00	415.52
TSI Global	0.00	0.00	0.00	1,719.00
ArchImages	0.00	0.00	0.00	33,269.62
Holt Electrical Supply	0.00	2,473.36	0.00	5,551.66
VISA	0.00	0.00	2,545.95	0.00
Lawlor Corp	183,439.12	0.00	399,174.15	0.00
Lakenan	21,481.00	0.00	21,481.00	0.00
Hallmark Stone	0.00	0.00	229.23	0.00
VISA	0.00	0.00	2,609.25	0.00
MO Vocational Enterprises	5,530.90	0.00	5,530.90	0.00
Professional Furniture	0.00	0.00	1,190.00	0.00
Landco Construction	0.00	0.00	35,577.70	0.00
Space Form Architect	0.00	0.00	2,925.24	0.00
RFC Richardet Floor	0.00	0.00	15,091.00	0.00
Merlo Plumbing	0.00	0.00	2,521.00	0.00
Advanced Exercise	0.00	0.00	4,959.33	0.00
Backdraft Woodworking	0.00	0.00	3,600.00	0.00
Zumwalt	0.00	0.00	3,215.00	0.00
Advanced Exercise	21,356.23	0.00	21,356.23	0.00
Simmons Bank	180.00	192.40	932.65	969.23
Total Expenditures	<u>231,987.25</u>	<u>28,511.45</u>	<u>522,938.63</u>	<u>72,070.72</u>
Excess Revenue over (under) Expenditur	<u>\$ (231,775.75)</u>	<u>(28,289.90)</u>	<u>\$ (521,917.70)</u>	<u>(70,496.41)</u>