

# Fenton Fire Protection District

Financial Statements  
~  
April 2024

---

Rognan & Associates

**ROGNAN & ASSOCIATES**  
**Certified Public Accountants/International Consultants**  
616 Applecross Ct.  
Saint Louis, MO 63021  
Telephone (636) 391-9831  
Fax (636) 391-9835  
"Client Service Driven"  
Website: [Rognanandassociates.com](http://Rognanandassociates.com)  
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 April 30, 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

May 16, 2024

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

APRIL 30, 2024 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	5.96	(2.34)	6.28	(2.02)
February	16.70	13.80	(3.10)	13.37	(3.33)
March	25.00	19.72	(5.28)	18.97	(6.03)
<b>April</b>	<b>33.30</b>	<b>26.99</b>	<b>(6.31)</b>	<b>24.71</b>	<b>(8.59)</b>
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
<b>(\$1,158,633)</b>	<b>1%</b>	<b>\$117,130</b>	<b>(\$739,088)</b>	<b>\$48,841</b>	<b>(\$419,543)</b>
<b>2023</b>	<b>PERCENTAGE GAUGE</b>	<b>GENERAL ACTUAL</b>	<b>OVER (UNDER)</b>	<b>AMBULANCE ACTUAL</b>	<b>OVER (UNDER)</b>
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
<b>April</b>	<b>33.30</b>	<b>25.95</b>	<b>(7.35)</b>	<b>32.59</b>	<b>(0.71)</b>
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)
<b>(\$2,635,599)</b>	<b>1%</b>	<b>\$117,130</b>	<b>(\$2,339,608)</b>	<b>\$48,841</b>	<b>(\$295,990)</b>
<b>2022</b>	<b>PERCENTAGE GAUGE</b>	<b>GENERAL ACTUAL</b>	<b>OVER (UNDER)</b>	<b>AMBULANCE ACTUAL</b>	<b>OVER (UNDER)</b>
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
<b>April</b>	<b>33.30</b>	<b>20.15</b>	<b>(13.15)</b>	<b>33.44</b>	<b>0.14</b>
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)
<b>(\$2,573,241)</b>	<b>1%</b>	<b>\$117,130</b>	<b>(\$2,542,794)</b>	<b>\$48,841</b>	<b>(\$30,447)</b>
<b>2021</b>	<b>PERCENTAGE GAUGE</b>	<b>GENERAL ACTUAL</b>	<b>OVER (UNDER)</b>	<b>AMBULANCE ACTUAL</b>	<b>OVER (UNDER)</b>
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)
<b>April</b>	<b>33.30</b>	<b>27.53</b>	<b>(5.77)</b>	<b>27.65</b>	<b>(5.65)</b>
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)
<b>(\$1,661,710)</b>	<b>1%</b>	<b>\$117,130</b>	<b>(\$1,394,581)</b>	<b>\$48,841</b>	<b>(\$267,130)</b>

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

GENERAL + AMBULANCE FUND COMBINED				APRIL 30, 2024	PAGE 3
ACTUAL Y-T-D 2024 - COMPARED TO 2024 BUDGET		2024	2024	OVER (UNDER)	% OF
		ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>					
Tax collections	\$5,091,601	\$15,577,734	(\$10,486,133)	32.69%	
Building and other permits	114,346	125,000	(10,654)	91.48%	
Ambulance fees, net	387,734	725,000	(337,266)	53.48%	
Interest	558,526	400,000	158,526	139.63%	
Miscellaneous revenue	6,262	26,500	(20,238)	23.63%	
GEMT revenue	0	120,000	(120,000)	0.00%	
<b>TOTAL REVENUES</b>	<b>\$6,158,469</b>	<b>\$16,974,234</b>	<b>(\$10,815,765)</b>	<b>36.28%</b>	
<b>EXPENDITURES</b>					
Bank service charges	\$508	\$2,000	(\$1,492)	25.40%	
Building maintenance	16,988	101,840	(84,852)	16.68%	
Depreciated assets - capital assets	243,657	1,133,022	(889,365)	21.51%	
Doctors fees & medical exams	646	75,000	(74,354)	0.86%	
Dues and subscriptions	7,740	41,973	(34,233)	18.44%	
Election expenses	0	0	0		
Equipment maintenance & expensed	43,157	250,175	(207,018)	17.25%	
Equipment maintenance & expensed - IT	61,087	151,500	(90,413)	40.32%	
Equipment purchases and replacement	11,499	705,000	(693,501)	1.63%	
Gasoline and oil	27,757	108,500	(80,743)	25.58%	
Insurance - employee - medical & dental	588,969	2,227,700	(1,638,731)	26.44%	
Insurance - general	19,843	765,500	(745,657)	2.59%	
Miscellaneous expenses	4,125	14,250	(10,125)	28.95%	
Office supplies and expenses	6,510	42,200	(35,690)	15.43%	
Payroll taxes	214,922	630,000	(415,078)	34.11%	
Professional fees & services	82,405	213,000	(130,595)	38.69%	
Professional fees & services - GEMT	0	100,000	(100,000)	0.00%	
Salaries	2,832,114	9,313,000	(6,480,886)	30.41%	
Salaries - OT	0	0	0		
Supplies - EMS - cleaning	7,393	28,000	(20,607)	26.40%	
Training and education	43,505	196,150	(152,645)	22.18%	
Uniforms	36,848	146,750	(109,902)	25.11%	
Utilities	44,012	170,000	(125,988)	25.89%	
Vehicle maintenance & repairs	74,167	178,500	(102,333)	42.02%	
Work Comp Claims	356	5,000	(4,644)	7.12%	
<b>TOTAL EXPENDITURES</b>	<b>\$4,368,208</b>	<b>\$16,597,060</b>	<b>(\$12,228,852)</b>	<b>26.32%</b>	
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,790,261</b>	<b>\$377,174</b>	<b>\$1,413,087</b>	<b>474.65%</b>	
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$0	-0.00%	
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$472,826</b>	<b>(\$472,826)</b>		
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,790,261</b>	<b>\$0</b>	<b>\$940,261</b>		

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

GENERAL + AMBULANCE FUND COMBINED				APRIL 30, 2024	PAGE 4
ACTUAL Y-T-D 2024 - COMPARED TO ACTUAL 2023 Y-T-D		2024	2023	2024 - 2023 \$	2024 - 2023 %
		ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>					
Tax collections	\$5,091,601	\$9,256,221	(\$4,164,620)	✓	-44.99%
Building and other permits	114,346	38,082	76,264	✓	200.26%
Ambulance fees, net	387,734	329,278	58,456	✓	17.75%
Interest	558,526	408,894	149,632	✓	36.59%
Miscellaneous revenue	6,262	250	6,012		2404.80%
GEMT revenue	0	575,833	(575,833)	✓	-100.00%
<b>TOTAL REVENUES</b>	<b>\$6,158,469</b>	<b>\$10,608,558</b>	<b>(\$4,450,089)</b>	✓	<b>-41.95%</b>
<b>EXPENDITURES</b>					
Bank service charges	\$508	\$400	\$108		27.00%
Building maintenance	16,988	12,230	4,758	✓	38.90%
Depreciated assets - capital assets	243,657	5,655	238,002	✓	4208.70%
Doctors fees & medical exams	646	1,096	(450)		-41.06%
Dues and subscriptions	7,740	13,531	(5,791)		-42.80%
Election expenses	0	0	0	✓	
Equipment maintenance & expensed	43,157	27,825	15,332	✓	55.10%
Equipment maintenance & expensed - IT	61,087	22,497	38,590	✓	171.53%
Equipment purchases and replacement	11,499	542,725	(531,226)	✓	-97.88%
Gasoline and oil	27,757	25,044	2,713		10.83%
Insurance - employee - medical & dental	588,969	550,843	38,126	✓	6.92%
Insurance - general	19,843	40,392	(20,549)	✓	-50.87%
Miscellaneous expenses	4,125	1,909	2,216		116.08%
Office supplies and expenses	6,510	9,712	(3,202)		-32.97%
Payroll taxes	214,922	214,467	455		0.21%
Professional fees & services	82,405	58,822	23,583	✓	40.09%
Professional fees & services - GEMT	0	196,299	(196,299)	✓	-100.00%
Salaries	2,720,188	2,628,348	91,840	✓	3.49%
Salaries - OT	111,926	210,186	(98,260)	✓	-46.75%
Supplies - EMS - cleaning	7,393	8,586	(1,193)		-13.89%
Training and education	43,505	51,486	(7,981)		-15.50%
Uniforms	36,848	36,239	609		1.68%
Utilities	44,012	41,842	2,170		5.19%
Vehicle maintenance & repairs	74,167	27,134	47,033		173.34%
Work Comp Claims	356	0	356		
<b>TOTAL EXPENDITURES</b>	<b>\$4,368,208</b>	<b>\$4,727,268</b>	<b>(\$359,060)</b>	✓	<b>-7.60%</b>
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,790,261</b>	<b>\$5,881,290</b>	<b>(\$4,091,029)</b>		<b>-69.56%</b>
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0		
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,790,261</b>	<b>\$5,881,290</b>	<b>(\$4,091,029)</b>		<b>-69.56%</b>

**FENTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET - ALL FUNDS				APRIL 30, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>								
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
<b>TOTAL REVENUES</b>	<b>\$12,447,275</b>	<b>\$4,526,959</b>	<b>\$16,974,234</b>	<b>\$604,820</b>	<b>\$1,197,562</b>	<b>\$2,509,864</b>	<b>\$1,500</b>	<b>\$21,287,980</b>
<b>EXPENDITURES</b>								
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	229,850	765,500					765,500
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	29,540	12,680	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	6,598,800	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
<b>TOTAL EXPENDITURES</b>	<b>\$11,712,869</b>	<b>\$4,884,091</b>	<b>\$16,597,060</b>	<b>\$588,417</b>	<b>\$2,047,562</b>	<b>\$2,145,800</b>	<b>\$5,001,000</b>	<b>\$26,379,839</b>
<b>REVENUES OVER EXPENDITURES</b>								
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$734,306</b>	<b>(\$357,132)</b>	<b>\$377,174</b>	<b>\$16,403</b>	<b>(\$850,000)</b>	<b>\$364,064</b>	<b>(\$4,999,500)</b>	<b>(\$5,091,859)</b>
General/Ambulance/Pension Overhead Transfer	(\$850,000)		(\$850,000)		\$850,000	\$0	\$0	\$0
<b>USE OF DISTRICT RESERVES</b>	<b>\$115,894</b>	<b>\$357,132</b>	<b>\$472,826</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,998,501</b>	<b>\$5,471,327</b>
<b>REVENUES OVER EXPENDITURES</b>								
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,403</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$999)</b>	<b>\$15,404</b>

**FENTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	ACTUAL - ALL FUNDS				APRIL 30, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>								
Tax collections	\$3,920,514	\$1,171,087	\$5,091,601	\$194,422	\$390,147	\$844,180		\$6,620,350
Building and other permits	114,346		114,346					114,346
Ambulance fees, net		387,734	387,734					387,734
Interest	366,843	161,683	558,526	17,358	14,709	4,443	809	595,845
Miscellaneous revenue	6,262	0	6,262				0	6,262
GEMT revenue	0	0	0					0
<b>TOTAL REVENUES</b>	<b>\$4,437,965</b>	<b>\$1,720,504</b>	<b>\$6,158,469</b>	<b>\$211,780</b>	<b>\$404,856</b>	<b>\$848,623</b>	<b>\$809</b>	<b>\$7,624,537</b>
<b>EXPENDITURES</b>								
Bank service charges	\$131	\$377	\$508					\$508
Building maintenance	11,892	5,096	16,988					16,988
Depreciated assets - capital assets	243,657	0	243,657				0	243,657
Doctors fees & medical exams	452	194	646					646
Dues and subscriptions	5,418	2,322	7,740					7,740
Election expenses	0	0	0					0
Equipment maintenance & expensed	14,865	28,272	43,157					43,157
Equipment maintenance & expensed - IT	61,087		61,087					61,087
Equipment purchases and replacement	11,499	0	11,499				290,199	301,698
Gasoline and oil	19,430	8,327	27,757					27,757
Insurance - employee - medical & dental	405,231	183,738	588,969					588,969
Insurance - general	13,890	5,953	19,843					19,843
Miscellaneous expenses	3,696	429	4,125					4,125
Office supplies and expenses	4,557	1,953	6,510					6,510
Payroll taxes	152,271	62,651	214,922					214,922
Professional fees & services	42,394	40,011	82,405				752	83,157
Professional fees & services - GEMT			0					0
Salaries	2,005,583	826,531	2,832,114					2,832,114
Salaries - OT			0					0
Supplies - cleaning & laundry	5,175	2,218	7,393					7,393
Training and education	33,651	9,854	43,505					43,505
Uniforms	25,647	11,201	36,848					36,848
Utilities	30,809	13,203	44,012	26,573				70,585
Vehicle maintenance & repairs	69,612	4,555	74,167					74,167
Work Comp Claims	249	107	356					356
Dispatch - CCE-911			0	244,383				244,383
Pension Contribution					\$0			0
Debt Service payments - principal + Interest						1,738,375		1,738,375
<b>TOTAL EXPENDITURES</b>	<b>\$3,161,216</b>	<b>\$1,206,992</b>	<b>4,368,208</b>	<b>\$270,956</b>	<b>\$0</b>	<b>\$1,738,375</b>	<b>\$290,951</b>	<b>\$6,668,490</b>
<b>REVENUES OVER EXPENDITURES</b>								
(EXPENDITURES OVER REVENUES)	\$1,276,749	\$513,512	\$1,790,261	(\$59,176)	\$404,856	(\$889,752)	(\$290,142)	\$966,047
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REVENUES OVER EXPENDITURES</b>								
(EXPENDITURES OVER REVENUES)	\$1,276,749	\$513,512	\$1,790,261	(\$59,176)	\$404,856	\$0	(\$290,142)	\$1,845,799

**FENTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET TO ACTUAL - ALL FUNDS					DEBT SERVICE	CAPITAL PROJECTS	TOTAL	
	OVER (UNDER) BUDGET								APRIL 30, 2024
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION				
<b>REVENUES</b>									
Tax collections	(\$8,075,261)	(\$2,410,872)	(\$10,486,133)	(\$400,398)	(\$802,415)		\$0	(\$13,344,630)	
Building and other permits	(10,654)	0	(10,654)	0	0		0	(10,654)	
Ambulance fees, net	0	(337,266)	(337,266)	0	0		0	(337,266)	
Interest	96,843	61,683	158,526	7,358	9,709		(691)	189,345	
Miscellaneous revenue	(20,238)	0	(20,238)	0	0		0	(20,238)	
GEMT revenue	0	(120,000)	(120,000)	0	0		0	(120,000)	
<b>TOTAL REVENUES</b>	<b>(\$8,009,310)</b>	<b>(\$2,806,455)</b>	<b>(\$10,815,765)</b>	<b>(\$393,040)</b>	<b>(\$792,706)</b>		<b>\$0</b>	<b>(\$13,663,443)</b>	
<b>EXPENDITURES</b>									
Bank service charges	(\$389)	(\$1,123)	(\$1,492)	\$0	\$0		\$0	(\$1,492)	
Building maintenance	(59,398)	(25,456)	(84,852)	0	0		0	(84,852)	
Depreciated assets - capital assets	(429,365)	(460,000)	(889,365)	0	0		0	(889,365)	
Doctors fees & medical exams	(52,048)	(22,306)	(74,354)	0	0		0	(74,354)	
Dues and subscriptions	(24,611)	(9,622)	(34,233)	0	0		0	(34,233)	
Election expenses	0	0	0	0	0		0	0	
Equipment maintenance & expensed	(103,540)	(103,478)	(207,018)	0	0		0	(207,018)	
Equipment maintenance & expensed - IT	(90,413)	0	(90,413)	0	0		0	(90,413)	
Equipment purchases and replacement	(893,501)	0	(893,501)	0	0		(4,710,601)	(5,404,302)	
Gasoline and oil	(56,520)	(24,223)	(80,743)	0	0		0	(80,743)	
Insurance - employee - medical & dental	(1,154,159)	(484,572)	(1,638,731)	0	0		0	(1,638,731)	
Insurance - general	(521,960)	(223,697)	(745,657)	0	0		0	(745,657)	
Miscellaneous expenses	(5,079)	(5,046)	(10,125)	0	0		0	(10,125)	
Office supplies and expenses	(24,983)	(10,707)	(35,690)	0	0		0	(35,690)	
Payroll taxes	(288,729)	(126,349)	(415,078)	0	0		0	(415,078)	
Professional fees & services	(99,706)	(30,889)	(130,595)	0	0		752	(130,843)	
Professional fees & services - GEMT	0	(100,000)	(100,000)	0	0		0	(100,000)	
Salaries	(4,593,017)	(1,887,889)	(6,480,886)	0	0		0	(6,480,886)	
Salaries - OT	0	0	0	0	0		0	0	
Supplies - cleaning & laundry	(14,425)	(6,182)	(20,607)	0	0		0	(20,607)	
Training and education	(90,524)	(62,121)	(152,645)	0	0		0	(152,645)	
Uniforms	(78,578)	(31,324)	(109,902)	0	0		0	(109,902)	
Utilities	(88,191)	(37,797)	(125,988)	(73,077)	0		0	(199,065)	
Vehicle maintenance & repairs	(79,388)	(22,945)	(102,333)	0	0		0	(102,333)	
Work Comp Claims	(3,251)	(1,393)	(4,644)	0	0		0	(4,644)	
Dispatch - CCE-911	0	0	0	(244,384)	0		0	(244,384)	
Pension Contribution	0	0	0	0	(2,047,562)		0	(2,047,562)	
Debt Service payments - principal + interest	0	0	0	0	0		(406,425)	(406,425)	
<b>TOTAL EXPENDITURES</b>	<b>(\$8,551,753)</b>	<b>(\$3,677,099)</b>	<b>(\$12,228,852)</b>	<b>(\$317,461)</b>	<b>(\$2,047,562)</b>		<b>(\$406,425)</b>	<b>(\$19,711,349)</b>	
<b>REVENUES OVER EXPENDITURES</b>									
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$542,443</b>	<b>\$870,644</b>	<b>\$1,413,087</b>	<b>(\$75,579)</b>	<b>\$1,254,866</b>	<b>\$406,425</b>	<b>\$4,709,358</b>	<b>\$6,047,906</b>	



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

	BUDGET TO ACTUAL - ALL FUNDS				APRIL 30, 2024	DEBT SERVICE	CAPITAL PROJECTS	PAGE 8
	PERCENT OF BUDGET USED							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION		TOTAL	
<b>REVENUES</b>								
Tax collections	32.69%	32.69%	32.69%	32.69%	32.72%		32.82%	
Building and other permits	91.48%		91.48%				91.48%	
Ambulance fees, net		53.48%	53.48%				53.48%	
Interest	132.28%	161.68%	139.63%	173.58%		53.93%	139.71%	
Miscellaneous revenue	23.63%		23.63%				23.63%	
GEMT revenue		0.00%	0.00%				0.00%	
<b>TOTAL REVENUES</b>	<b>36.66%</b>	<b>38.01%</b>	<b>36.28%</b>	<b>35.02%</b>	<b>33.81%</b>	<b>53.93%</b>	<b>35.82%</b>	
<b>EXPENDITURES</b>								
Bank service charges	26.20%		25.40%				25.40%	
Building maintenance	16.68%	16.68%	16.68%				16.68%	
Depreciated assets - capital assets								
Doctors fees & medical exams	0.86%	0.86%	0.86%				0.86%	
Dues and subscriptions	18.04%	19.44%	18.44%				18.44%	
Election expenses								
Equipment maintenance & expensed	12.57%	21.46%	17.25%				17.25%	
Equipment maintenance & expensed - IT	40.32%		40.32%				40.32%	
Equipment purchases and replacement						5.80%	5.29%	
Gasoline and oil	25.58%	25.58%	25.58%				25.58%	
Insurance - employee - medical & dental	25.96%	27.49%	26.44%				26.44%	
Insurance - general	2.59%	2.59%	2.59%				2.59%	
Miscellaneous expenses	42.12%	7.84%	28.95%				28.95%	
Office supplies and expenses	15.43%	15.43%	15.43%				15.43%	
Payroll taxes	34.53%	33.16%	34.11%				34.11%	
Professional fees & services	29.83%	56.43%	38.69%				38.86%	
Professional fees & services - GEMT		0.00%	0.00%				0.00%	
Salaries	30.39%	30.45%	30.41%				30.41%	
Salaries - OT								
Supplies - cleaning & laundry	26.40%	26.40%	26.40%				26.40%	
Training and education	27.10%	13.69%	22.18%				22.18%	
Uniforms	24.61%	26.34%	25.11%				25.11%	
Utilities	25.89%	25.89%	25.89%	26.67%			26.18%	
Vehicle maintenance & repairs	46.72%	16.56%	42.02%				42.02%	
Work Comp Claims	7.11%	7.13%	7.12%				7.12%	
Dispatch - CCE-911				50.00%			50.00%	
Pension Contribution					0.00%		0.00%	
Debt Service payments - principal + interest						81.05%	81.05%	
<b>TOTAL EXPENDITURES</b>	<b>26.99%</b>	<b>24.71%</b>	<b>26.32%</b>	<b>46.05%</b>	<b>0.00%</b>	<b>81.01%</b>	<b>25.28%</b>	
<b>REVENUES OVER EXPENDITURES</b>								
<b>(EXPENDITURES OVER REVENUES)</b>								

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

GENERAL FUND			APRIL 30, 2024	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$3,920,514	\$11,995,775	(\$8,075,261)	32.68%
Building and other permits	114,346	125,000	(10,654)	91.48%
Interest	396,843	300,000	96,843	132.28%
Miscellaneous revenue	6,262	26,500	(20,238)	23.63%
<b>TOTAL REVENUES</b>	<b>\$4,437,965</b>	<b>\$12,447,275</b>	<b>(\$8,009,310)</b>	<b>35.65%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$131	\$500	(\$369)	26.20%
Building maintenance	11,892	71,288	(59,396)	16.68%
Depreciated assets - capital assets	243,657	673,022	(429,365)	36.20%
Doctors fees & medical exams	452	52,500	(52,048)	0.86%
Dues and subscriptions	5,418	30,029	(24,611)	18.04%
Election expenses		0	0	
Equipment maintenance & expensed	14,885	118,425	(103,540)	12.57%
Equipment maintenance & expensed - IT	61,087	151,500	(90,413)	40.32%
Equipment purchases and replacement	11,499	705,000	(693,501)	1.63%
Gasoline and oil	19,430	75,950	(56,520)	25.58%
Insurance - employee - medical & dental	405,231	1,559,390	(1,154,159)	25.99%
Insurance - general	13,890	535,850	(521,960)	2.59%
Miscellaneous expenses	3,696	8,775	(5,079)	42.12%
Office supplies and expenses	4,557	29,540	(24,983)	15.43%
Payroll taxes	152,271	441,000	(288,729)	34.53%
Professional fees & services	42,394	142,100	(99,706)	29.83%
Salaries	2,005,583	6,598,600	(4,593,017)	30.39%
Salaries - OT		0	0	
Supplies - cleaning & laundry	5,175	19,600	(14,425)	26.40%
Training and education	33,651	124,175	(90,524)	27.10%
Uniforms	25,647	104,225	(78,578)	24.61%
Utilities	30,809	119,000	(88,191)	25.89%
Vehicle maintenance & repairs	69,612	149,000	(79,388)	46.72%
Work Comp Claims	249	3,500	(3,251)	7.11%
<b>TOTAL EXPENDITURES</b>	<b>\$3,161,216</b>	<b>\$11,712,969</b>	<b>(\$8,551,753)</b>	<b>26.99%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,276,749</b>	<b>\$734,306</b>	<b>542,443</b>	<b>173.87%</b>
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$850,000	
<b>TOTAL OVERHEAD TRANSFERS</b>	<b>\$0</b>	<b>(\$850,000)</b>	<b>\$850,000</b>	
<b>USE OF DISTRICT RESERVES</b>	<b>0</b>	<b>\$115,694</b>		
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,276,749</b>	<b>\$0</b>	<b>\$542,443</b>	<b>\$0</b>

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

AMBULANCE FUND			APRIL 30, 2024	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$1,171,087	\$3,581,959	(\$2,410,872)	32.69%
Ambulance fees, net	387,734	725,000	(337,266)	53.48%
Interest	161,683	100,000	61,683	161.68%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	120,000	(120,000)	0.00%
<b>TOTAL REVENUES</b>	<b>\$1,720,504</b>	<b>\$4,526,959</b>	<b>(\$2,806,455)</b>	<b>38.01%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$377	\$1,500	(\$1,123)	25.13%
Building maintenance	5,096	30,552	(25,456)	16.68%
Depreciated assets - capital assets		460,000	(460,000)	
Doctors fees & medical exams	194	22,500	(22,306)	0.86%
Dues and subscriptions	2,322	11,944	(9,622)	19.44%
Election expenses		0	0	
Equipment maintenance & expensed	28,272	131,750	(103,478)	21.46%
Equipment purchases and replacement		0	0	
Gasoline and oil	8,327	32,550	(24,223)	25.58%
Insurance - employee - medical & dental	183,738	668,310	(484,572)	27.49%
Insurance - general	5,953	229,650	(223,697)	2.59%
Miscellaneous expenses	429	5,475	(5,046)	7.84%
Office supplies and expenses	1,953	12,660	(10,707)	15.43%
Payroll taxes	62,651	189,000	(126,349)	33.15%
Professional fees & services	40,011	70,900	(30,889)	56.43%
Professional fees & services - GEMT		100,000	(100,000)	0.00%
Salaries	826,531	2,714,400	(1,887,869)	30.45%
Salaries - OT		0	0	
Supplies - EMS - cleaning	2,218	8,400	(6,182)	26.40%
Training and education	9,854	71,975	(62,121)	13.69%
Uniforms	11,201	42,525	(31,324)	26.34%
Utilities	13,203	51,000	(37,797)	25.89%
Vehicle maintenance & repairs	4,555	27,500	(22,945)	16.56%
Work Comp Claims	107	1,500	(1,393)	7.13%
<b>TOTAL EXPENDITURES</b>	<b>\$1,206,992</b>	<b>\$4,884,091</b>	<b>(\$3,677,099)</b>	<b>24.71%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$513,512</b>	<b>(\$357,132)</b>	<b>\$870,644</b>	<b>0.00%</b>
General/Ambulance Overhead Transfer		\$0	0	
<b>USE OF DISTRICT RESERVES</b>	<b>0</b>	<b>\$357,132</b>		
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$513,512</b>	<b>\$0</b>	<b>\$870,644</b>	<b>\$0</b>

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

PENSION FUND			APRIL 30, 2024	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$390,147	\$1,192,562	(\$802,415)	32.72%
Interest	14,709	5,000	9,709	294.18%
<b>TOTAL REVENUES</b>	<b>\$404,856</b>	<b>\$1,197,562</b>	<b>(\$792,706)</b>	<b>33.81%</b>
<b>EXPENDITURES</b>				
Pension Fund	\$0	\$2,047,562	(\$2,047,562)	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$2,047,562</b>	<b>(\$2,047,562)</b>	<b>0.00%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$404,856</b>	<b>(\$850,000)</b>	<b>\$1,254,856</b>	<b>-47.63%</b>
<b>TRANSFER FROM GENERAL FUND</b>	<b>\$0</b>	<b>\$850,000</b>	<b>(\$850,000)</b>	<b>0.00%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>\$404,856</b>	<b>\$0</b>		

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

DISPATCH FUND			APRIL 30, 2024	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$194,422	\$594,820	(\$400,398)	32.69%
Interest	17,358	10,000	7,358	173.58%
<b>TOTAL REVENUES</b>	<b>\$211,780</b>	<b>\$604,820</b>	<b>(\$393,040)</b>	<b>35.02%</b>
<b>EXPENDITURES</b>				
Dispatching fees	\$244,383	\$488,767	(\$244,384)	50.00%
Telephone	10,916	25,000	(14,084)	43.66%
Communication expenses	15,657	74,650	(58,993)	20.97%
<b>TOTAL EXPENDITURES</b>	<b>\$270,956</b>	<b>\$588,417</b>	<b>(\$317,461)</b>	<b>46.05%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$59,176)</b>	<b>\$16,403</b>	<b>(\$75,579)</b>	
<b>USE OF DISTRICT RESERVES/TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$59,176)</b>	<b>\$16,403</b>	<b>\$0</b>	<b>\$0</b>

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

DEBT SERVICE FUND			APRIL 30, 2024	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Taxes	\$844,180	\$2,499,864	(\$1,655,684)	33.77%
Interest	4,443	10,000	(5,557)	44.43%
<b>TOTAL REVENUES</b>	<b>\$848,623</b>	<b>\$2,509,864</b>	<b>(\$1,661,241)</b>	<b>33.81%</b>
<b>EXPENDITURES</b>				
Debt Service	\$1,738,375	\$2,144,800	(\$406,425)	81.05%
Professional fees	318	1,000	(682)	
<b>TOTAL EXPENDITURES</b>	<b>\$1,738,693</b>	<b>\$2,145,800</b>	<b>(\$407,107)</b>	<b>81.03%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>(\$890,070)</b>	<b>\$364,064</b>	<b>(\$1,254,134)</b>	<b>-244.48%</b>
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses</b>	<b>(\$890,070)</b>	<b>\$364,064</b>	<b>\$0</b>	

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

CAPITAL PROJECTS FUND			APRIL 30, 2024	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Bond Proceeds	\$0	\$0	\$0	
Interest	809	1,500	(\$691)	53.93%
<b>TOTAL REVENUES</b>	<b>\$809</b>	<b>\$1,500</b>	<b>(\$691)</b>	<b>53.93%</b>
<b>EXPENDITURES</b>				
Depreciated Assets	\$0	\$0	\$0	
Equipment & Vehicles	0	0	0	
Professional Fees	752	0	752	
Buildings	290,199	5,001,000	(4,710,801)	5.80%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
<b>TOTAL EXPENDITURES</b>	<b>\$290,951</b>	<b>\$5,001,000</b>	<b>(\$4,710,049)</b>	<b>5.82%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$290,142)</b>	<b>(\$4,999,500)</b>	<b>\$4,709,358</b>	<b>5.80%</b>
<b>USE OF DISTRICT RESERVES/TRANSFERS</b>	<b>\$0</b>	<b>\$4,998,501</b>	<b>(\$4,998,501)</b>	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$290,142)</b>	<b>(\$999)</b>	<b>\$0</b>	

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

	GENERAL FUND		APRIL 30, 2024	PAGE 15
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$3,920,514	\$7,126,865	(\$3,206,351)	✓ -44.99%
Building and other permits	114,346	38,082	76,264	✓ 200.26%
Interest	396,843	293,637	103,206	✓ 35.15%
Miscellaneous revenue	6,262	250	6,012	2404.80%
<b>TOTAL REVENUES</b>	<b>\$4,437,965</b>	<b>\$7,458,834</b>	<b>(\$3,020,869)</b>	<b>✓ -40.50%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$131	\$61	\$70	114.75%
Building maintenance	11,892	8,561	3,331	38.91%
Depreciated assets - capital assets	243,657	5,655	238,002	✓ 4208.70%
Doctors fees & medical exams	452	767	(315)	✓ -41.07%
Dues and subscriptions	5,418	9,556	(4,138)	-43.30%
Election expenses	0		0	
Equipment maintenance & expensed	14,885	4,599	10,286	✓ 223.66%
Equipment maintenance & expensed - IT	61,087	22,497	38,590	✓ 171.53%
Equipment purchases and replacement	11,499	542,725	(531,226)	✓ -97.88%
Gasoline and oil	19,430	17,531	1,899	10.83%
Insurance - employee - medical & dental	405,231	411,162	(5,931)	-1.44%
Insurance - general	13,890	28,274	(14,384)	✓ -50.87%
Miscellaneous expenses	3,696	855	2,841	332.28%
Office supplies and expenses	4,557	6,798	(2,241)	-32.97%
Payroll taxes	152,271	151,611	660	0.44%
Professional fees & services	42,394	34,810	7,584	21.79%
Salaries	1,927,235	1,859,192	68,043	✓ 3.66%
Salaries - OT	78,348	147,130	(68,782)	✓ -46.75%
Supplies - cleaning & laundry	5,175	6,010	(835)	-13.89%
Training and education	33,651	42,723	(9,072)	-21.23%
Uniforms	25,647	25,367	280	1.10%
Utilities	30,809	29,291	1,518	5.18%
Vehicle maintenance & repairs	69,612	20,014	49,598	✓ 247.82%
Work Comp Claims	249	0	249	
<b>TOTAL EXPENDITURES</b>	<b>\$3,161,216</b>	<b>\$3,375,189</b>	<b>(\$213,973)</b>	<b>✓ -6.34%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,276,749</b>	<b>\$4,083,645</b>	<b>(\$2,806,896)</b>	<b>-68.74%</b>
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,276,749</b>	<b>\$4,083,645</b>	<b>(\$2,806,896)</b>	<b>-68.74%</b>



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

	AMBULANCE FUND		APRIL 30, 2024	PAGE 16
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$1,171,087	\$2,129,356	(\$958,269)	✓ -45.00%
Ambulance fees, net	387,734	329,278	58,456	✓ 17.75%
Interest	161,683	115,257	46,426	✓ 40.28%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	575,833	(575,833)	✓ -100.00%
<b>TOTAL REVENUES</b>	<b>\$1,720,504</b>	<b>\$3,149,724</b>	<b>(\$1,429,220)</b>	<b>✓ -45.38%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$377	\$339	\$38	11.21%
Building maintenance	5,096	3,669	1,427	38.89%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	194	329	(135)	-41.03%
Dues and subscriptions	2,322	3,975	(1,653)	-41.58%
Election expenses	0		0	
Equipment maintenance & expensed	28,272	23,226	5,046	21.73%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	8,327	7,513	814	✓ 10.83%
Insurance - employee - medical & dental	183,738	139,681	44,057	✓ 31.54%
Insurance - general	5,953	12,118	(6,165)	-50.87%
Miscellaneous expenses	429	1,054	(625)	-59.30%
Office supplies and expenses	1,953	2,914	(961)	-32.98%
Payroll taxes	62,851	62,856	(205)	-0.33%
Professional fees & services	40,011	24,012	15,999	✓ 66.63%
Professional fees & services - GEMT		196,299	(196,299)	✓ -100.00%
Salaries	792,953	769,156	23,797	✓ 3.09%
Salaries - OT	33,578	63,056	(29,478)	✓ -46.75%
Supplies - EMS - cleaning	2,218	2,576	(358)	-13.90%
Training and education	9,854	8,763	1,091	12.45%
Uniforms	11,201	10,872	329	3.03%
Utilities	13,203	12,551	652	5.19%
Vehicle maintenance & repairs	4,555	7,120	(2,565)	-36.03%
Work Comp Claims	107	0	107	
<b>TOTAL EXPENDITURES</b>	<b>\$1,206,992</b>	<b>\$1,352,079</b>	<b>(\$145,087)</b>	<b>✓ -10.73%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$513,512</b>	<b>\$1,797,645</b>	<b>(\$1,284,133)</b>	<b>-71.43%</b>
<b>General/Ambulance/Dispatch Overhead Transfer</b>				
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$513,512</b>	<b>\$1,797,645</b>	<b>(\$1,284,133)</b>	<b>-71.43%</b>

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

			APRIL 30, 2024	PAGE 17
<b>CASH RESERVES AS OF</b>	<b>APRIL 30, 2024</b>	<b>APRIL 30, 2023</b>	<b>2024 - 2023 \$</b>	<b>2024 - 2023 %</b>
<b>APRIL 30, 2024</b>	<b>ACTUAL Y-T-D</b>	<b>ACTUAL Y-T-D</b>	<b>OVER (UNDER)</b>	<b>OVER (UNDER)</b>
<b>GENERAL FUND:</b>				
Simmons Bank - General account	\$19,753,383.15	\$18,491,105.81	\$1,262,277.34	6.83%
Simmons Bank - Flexible Spending Account	23,593.73	21,817.74	1,775.99	8.14%
Simmons Bank - Health Reimbursement Account	2,131.88	3,867.47	(1,735.59)	-44.88%
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%
<b>TOTAL GENERAL FUND CASH BALANCES</b>	<b>\$22,664,790.49</b>	<b>\$23,035,591.89</b>	<b>(\$370,801.40)</b>	<b>-1.61%</b>
<b>AMBULANCE FUND:</b>				
Simmons Bank - 3181	\$8,843,235.29	\$7,076,520.83	\$1,766,714.46	24.97%
Meramec Valley Bank - Money Market	0.00	7,698.38	(7,698.38)	-100.00%
Investment account	801,491.30	1,038,647.17	(237,155.87)	-22.83%
<b>TOTAL AMBULANCE FUND CASH BALANCES</b>	<b>\$9,644,726.59</b>	<b>\$8,122,866.38</b>	<b>\$1,521,860.21</b>	<b>18.74%</b>
<b>TOTAL OPERATING FUND CASH BALANCES</b>	<b>\$32,309,517.08</b>	<b>\$31,158,458.27</b>	<b>\$1,151,058.81</b>	<b>3.69%</b>
<b>LESS: Remaining 2024 Budget expenses, net</b>	<b>(\$12,228,852)</b>	<b>(\$12,490,158)</b>	<b>\$261,306.00</b>	<b>-2.09%</b>
<b>ESTIMATED CASH RESERVE</b>	<b>\$20,080,665</b>	<b>\$18,668,300</b>	<b>\$1,412,364.81</b>	<b>7.57%</b>
<b># of Months - Estimated Reserve</b>	<b>14.52</b>	<b>13.50</b>	<b>1.02</b>	<b>7.57%</b>
<b>Estimated Reserve - %</b>	<b>120.99%</b>	<b>112.48%</b>	<b>8.51%</b>	
<b>Cash Balances, before reserves - committed funds</b>	<b>\$20,080,665</b>	<b>\$18,668,300</b>		
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)		
<b>TOTAL Cash Balance, after reserves</b>	<b>\$80,665</b>	<b>(\$1,331,700)</b>		
Monthly Expenses	1,383,088	1,383,088		
<b>Months Cash on Hand, after reserves</b>	<b>0.06</b>	<b>-0.96</b>		

# 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.

<b>Ratings Key:</b>					
<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>Company</i>		<i>Assets and Liabilities</i>	
FDIC Certificate #	24996	<b>Assets</b>	Q4 2023 \$31.5B vs Q4 2022 \$37.68B
Year Established	1984	<b>Loans</b>	Q4 2023 \$17.05B vs Q4 2022 \$18.15B
Employees	4517	<b>Deposits</b>	Q4 2023 \$25.7B vs Q4 2022 \$26.3B
Primary Regulator	FED	<b>Equity Capital</b>	Q4 2023 \$2.39B vs Q4 2022 \$7.01B
<i>Profit Margin</i>		<b>Loan Loss Allowance</b>	Q4 2023 \$162.4MM vs Q4 2022 \$150.1MM
Return on Assets - YTD	1.44%	<b>Unbacked Noncurrent Loans</b>	Q4 2023 \$23.8MM vs Q4 2022 \$18.2MM
Return on Equity - YTD	21.27%	<b>Real Estate Owned</b>	Q4 2023 \$1.3MM vs Q4 2022 \$1.7MM
Annual Interest Income	\$1.37B		

# 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.

<i>Overall</i>		<i>Assets and Liabilities</i>	
FDIC Certificate #	3890	Assets	Q4 2023 \$27.31B vs Q4 2022 \$27.41B
Year Established	1903	Loans	Q4 2023 \$16.63B vs Q4 2022 \$15.36B
Employees	2989	Deposits	Q4 2023 \$22.41B vs Q4 2022 \$22.58B
Primary Regulator	FED	Equity Capital	Q4 2023 \$3.6B vs Q4 2022 \$3.43B
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023 \$225.2MM vs Q4 2022 \$197MM
Return on Assets - YTD	0.75%	Unbacked Noncurrent Loans	Q4 2023 \$72.2MM vs Q4 2022 \$67.0MM
Return on Equity - YTD	5.9%	Real Estate Owned	Q4 2023 \$3.7MM vs Q4 2022 \$3.6MM
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>Original</i>		<i>Assets and Liabilities</i>	
NCUA #	63789	Assets	Q4 2023 \$390.3MM vs Q4 2022 \$361.2MM
Year Chartered	1948	Loans	Q4 2023 \$346.6MM vs Q4 2022 \$327.4MM
Employees	79	Deposits	Q4 2023 \$295.7MM vs Q4 2022 \$280.4MM
Primary Regulator		Equity Capital	Q4 2023 \$40.3MM vs Q4 2022 \$37.8MM
<i>Profit Margins</i>		Loan Loss Allowance	Q4 2023 \$3.5MM vs Q4 2022 \$1.4MM
Return on Assets - YTD	0.57%	Unbacked Noncurrent Loans	Q4 2023 \$2.2MM vs Q4 2022 \$2.9MM
Return on Equity - YTD	5.47%	Real Estate Owned	Q4 2023 \$0 vs Q4 2022 \$0
Annual Interest Income	\$15.4MM		

# 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 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.

Overview		Assets and Liabilities	
FDIC Certificate #	19500	Assets	Q4 2023 \$2.68 Q4 2022 \$2.49
Year Established	1956	Loans	Q4 2023 \$1.98B Q4 2022 \$1.67B
Employees	510	Deposits	Q4 2023 \$2.08B Q4 2022 \$1.99B
Primary Regulator	OCC	Equity Capital	Q4 2023 \$396.2MM Q4 2022 \$376.4MM
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023 \$28MM Q4 2022 \$27.5MM
Return on Assets - YTD	1%	Unbacked Noncurrent Loans	Q4 2023 \$20.1MM Q4 2022 \$18.6MM
Return on Equity - YTD	6.53%	Real Estate Owned	Q4 2023 \$436K Q4 2022 \$0
Annual Interest Income	\$131.1MM		





Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
April 30, 2024

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 19,753,383.15	
Simmons Bank-Flexible Spendin	23,593.73	
Simmons Bank-Health Reimburse	2,131.88	
Petty Cash	185.00	
Investment Account	2,885,496.73	
Taxes Receivable - Current	7,160,870.00	
Due From Ambulance	103,036.32	
Interest Receivable	13,951.25	
Prepaid Expenses	725,489.43	
Simmons Bank Receivable	(1,311.84)	
Total Current Assets		30,666,825.65
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	30,666,825.65

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 18,893.08	
Accrued Salaries Payable	168,004.67	
FSA Liability	6,755.76	
IRS Payroll Taxes W/H	15,665.87	
Total Current Liabilities		209,319.38
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	3,059,158.00	
Total Deferred Inflows of Resources		3,059,158.00
Total Liabilities		3,268,477.38
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	1,276,748.57	
Total Fund Balance		27,398,348.27
Total Liab., Def. Inflows & Fund Balance	\$	30,666,825.65

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 3,920,513.77	88.34
Interest Income	93,369.24	66.99	396,842.66	8.94
Miscellaneous Revenue	25.00	0.02	762.35	0.02
Permit Revenue	45,982.00	32.99	114,346.00	2.58
Sale of Fixed Assets	0.00	0.00	5,500.00	0.12
<b>Total Revenues</b>	<u>139,376.24</u>	<u>100.00</u>	<u>4,437,964.78</u>	<u>100.00</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>139,376.24</u>	<u>100.00</u>	<u>4,437,964.78</u>	<u>100.00</u>
<b>Expenditures</b>				
Salaries	420,745.62	301.88	1,927,235.11	43.43
Salaries OT	39,764.67	28.53	78,347.50	1.77
Depreciated Assets	150,690.31	108.12	243,656.52	5.49
Payroll Taxes	34,629.10	24.85	152,271.39	3.43
Office Supplies	1,181.98	0.85	4,557.09	0.10
IT Expenses	5,880.00	4.22	61,086.62	1.38
Gas & Oil-Fuel	5,215.09	3.74	19,429.74	0.44
Bank Charges	9.40	0.01	130.60	0.00
Equipment Purchases	0.00	0.00	11,498.96	0.26
Dues & Subscriptions	0.00	0.00	5,417.65	0.12
Insurance - General	3,457.41	2.48	13,890.08	0.31
Insurance - Employee	108,344.72	77.74	405,231.29	9.13
Professional Fees	11,962.94	8.58	42,393.96	0.96
Building Maintenance	2,428.13	1.74	11,891.65	0.27
Equipment Maintenance	4,911.42	3.52	14,885.15	0.34
Vehicle Maintenance	49,129.98	35.25	69,612.15	1.57
Workers Comp Claims	163.50	0.12	249.21	0.01
Doctors Fees	0.00	0.00	451.50	0.01
Misc. Expenses	26.56	0.02	3,695.65	0.08
Training & Education	7,979.59	5.73	33,651.16	0.76
Uniforms	747.98	0.54	25,646.74	0.58
Supplies-Cleaning & Maint.	1,035.18	0.74	5,175.14	0.12
Utilities	3,694.27	2.65	30,811.35	0.69
<b>Total Expenditures</b>	<u>851,997.85</u>	<u>611.29</u>	<u>3,161,216.21</u>	<u>71.23</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (712,621.61)</u>	<u>(511.29)</u>	<u>\$ 1,276,748.57</u>	<u>28.77</u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 3,920,513.77	88.34
Investment Interest	2,264.27	1.62	20,511.14	0.46
SB Health Reimburse Interest	0.03	0.00	0.11	0.00
SB-Flexible Spending Interest	95.61	0.07	319.25	0.01
SB-General Interest	91,009.33	65.30	376,012.16	8.47
Misc Income	0.00	0.00	62.35	0.00
Fire Reports	25.00	0.02	50.00	0.00
Property Inquiry	0.00	0.00	650.00	0.01
Building Permits	45,582.00	32.70	112,846.00	2.54
Re-Occupancy Fees	400.00	0.29	1,300.00	0.03
Tent Permits	0.00	0.00	200.00	0.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.12
<b>Total Revenues</b>	<b>139,376.24</b>	<b>100.00</b>	<b>4,437,964.78</b>	<b>100.00</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>139,376.24</b>	<b>100.00</b>	<b>4,437,964.78</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Firefighters	339,711.16	243.74	1,541,966.82	34.74
Salaries-Fire Chief	8,322.72	5.97	37,401.28	0.84
Salaries-Deputy Chiefs	44,220.15	31.73	197,910.84	4.46
Salaries-Admin Assistants	6,444.91	4.62	51,591.87	1.16
Salaries-Office Manager	4,750.68	3.41	21,353.30	0.48
Salaries-Fire Marshall	16,756.00	12.02	75,781.00	1.71
Salaries-Inspectors	540.00	0.39	1,230.00	0.03
Payroll Overtime-FF	35,806.47	25.69	68,997.90	1.55
Payroll Overtime-Deputy Chiefs	3,958.20	2.84	9,349.60	0.21
Don Brown Chevrolet	150,497.00	107.98	150,497.00	3.39
Honeywell	0.00	0.00	24,744.00	0.56
MacQueen Emergency	0.00	0.00	52,921.70	1.19
VISA	0.00	0.00	4,000.11	0.09
Liard Plastics	0.00	0.00	10,336.00	0.23
Lowe's	193.31	0.14	1,157.71	0.03
FICA/ Medicare	34,629.10	24.85	152,271.39	3.43
VISA	440.36	0.32	1,984.31	0.04
Marco	36.40	0.03	252.35	0.01
Office Source	19.25	0.01	559.24	0.01
ADP Screening Services	11.62	0.01	514.45	0.01
Rejis Commission	0.00	0.00	54.25	0.00
Sumter One	674.35	0.48	1,163.27	0.03
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	5,304.50	3.81	32,542.39	0.73
First Watch	575.50	0.41	2,302.00	0.05
Miken Technologies	0.00	0.00	7,567.34	0.17
Scantron	0.00	0.00	805.00	0.02
Conference Technologies	0.00	0.00	13,129.89	0.30
Topcon Solutions	0.00	0.00	740.00	0.02
Flow MSP	0.00	0.00	4,000.00	0.09
Energy Petroleum	4,061.29	2.91	17,221.21	0.39
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,153.80	0.83	3,857.84	0.09
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	(0.04)
Simmons Bank Fees	9.40	0.01	130.60	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
Lowes	0.00	0.00	62.39	0.00
VISA	0.00	0.00	908.87	0.02
AC Systems	0.00	0.00	1,253.00	0.03
Jürgiel	0.00	0.00	9,274.70	0.21
MACFPD	0.00	0.00	2,450.00	0.06
Center for Public Safety	0.00	0.00	978.60	0.02
Across the Street Productions	0.00	0.00	1,705.73	0.04
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
Lakenan	0.00	0.00	52.50	0.00
Standard Insurance	3,457.41	2.48	13,837.58	0.31
Delta Dental	6,104.15	4.38	23,282.73	0.52
United Healthcare	121,570.72	87.22	479,081.33	10.80
Quality Benefits	2,864.51	2.06	7,511.48	0.17
PAS	0.00	0.00	3,288.26	0.07
Insurance Reimbursements	(23,136.02)	(16.60)	(111,777.29)	(2.52)
Marsh & McLennan	452.16	0.32	1,945.95	0.04
Delta Vision	489.20	0.35	1,898.83	0.04
Rognan & Associates	1,400.00	1.00	5,600.00	0.13
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	693.29	0.50	3,524.01	0.08
CMA	0.00	0.00	14,000.00	0.32
One America	0.00	0.00	840.00	0.02
Hammond & Shinner	2,499.35	1.79	7,377.65	0.17
Creative Planning	3,500.00	2.51	7,000.00	0.16
Wilson Elser	3,870.30	2.78	3,870.30	0.09
VISA	86.75	0.06	86.75	0.00
B&B Distributors	0.00	0.00	219.80	0.00
Zumwalt	282.76	0.20	1,427.26	0.03
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowes	165.58	0.12	165.58	0.00
Tech Electronics	0.00	0.00	394.80	0.01
AC Systems	0.00	0.00	3,144.24	0.07
Overhead Door Co	0.00	0.00	81.34	0.00
Pyrotech	0.00	0.00	314.91	0.01
Fabick	0.00	0.00	1,789.25	0.04
Kiefers Lawn	1,445.50	1.04	2,205.00	0.05
Corvus of St. Louis	364.00	0.26	1,456.00	0.03
Bugout	83.54	0.06	398.12	0.01
Sentinel Emergency Solutions	1,260.00	0.90	7,106.05	0.16
K&K Supply	68.74	0.05	72.53	0.00
Banner Fire Equipment	2,451.74	1.76	3,613.58	0.08
Lowes	29.90	0.02	109.53	0.00
VISA	1,101.04	0.79	1,461.85	0.03
MacQueen Emergency	0.00	0.00	791.00	0.02
Compx Fort	0.00	0.00	1,730.61	0.04
Sentinel Emergency Solutions	6,233.69	4.47	12,947.50	0.29
CIT Trucks	40,898.53	29.34	49,354.09	1.11
Don's Automotive	0.00	0.00	290.71	0.01
Purcell Tire Company	1,881.78	1.35	5,231.74	0.12
Dobb's Tire	0.00	0.00	85.24	0.00
Pfützingr 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
VISA	0.00	0.00	90.90	0.00
NAPA Auto Parts	96.23	0.07	309.07	0.01
Jumper's Auto Service	0.00	0.00	425.31	0.01
Dutch Hollow	19.75	0.01	98.74	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
St. Lukes Workplace Health	163.50	0.12	249.21	0.01
SSM Health	0.00	0.00	381.50	0.01
Athletico LTD	0.00	0.00	70.00	0.00
VISA	26.56	0.02	839.67	0.02
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	0.06
Lowes	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
VISA	7,324.73	5.26	14,799.28	0.33
University of MO	262.50	0.19	262.50	0.01
Tri-County Training Consortium	0.00	0.00	4,961.25	0.11
Dave Wynne	0.00	0.00	38.34	0.00
Gina Anderson	0.00	0.00	643.44	0.01
Across The Street Productions	0.00	0.00	(105.17)	0.00
K&K Supply	123.20	0.09	123.20	0.00
Lowes	267.97	0.19	429.23	0.01
West County EMS & Fire	0.00	0.00	400.00	0.01
Brad Jokerst	0.00	0.00	312.65	0.01
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	0.07
Ryan Fently	0.00	0.00	13.68	0.00
NAPA Auto Parts	1.19	0.00	1.19	0.00
Convention Data Services	0.00	0.00	8,580.00	0.19
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
Treetop Enterprises, Inc.	11.90	0.01	109.20	0.00
Leon Uniform Company	102.20	0.07	219.80	0.00
Sentinel Emergency Solutions	570.17	0.41	6,270.56	0.14
Weber Fire & Safety	0.00	0.00	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.59
Emblem Authority	0.00	0.00	1,078.00	0.02
Dutch Hollow	63.71	0.05	63.71	0.00
Uniform Reimbursements	0.00	0.00	(388.03)	(0.01)
Uniforms - Undefined	0.00	0.00	(7,858.40)	(0.18)
Lowes	69.75	0.05	574.76	0.01
Sam's Club	0.00	0.00	493.16	0.01
VISA	0.00	0.00	81.53	0.00
Dutch Hollow	965.43	0.69	4,137.10	0.09
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Missouri-American Water	617.01	0.44	2,349.73	0.05
AmerenUE	1,152.86	0.83	15,260.25	0.34
MSD	144.92	0.10	867.16	0.02
Aspen Waste Systems	513.11	0.37	2,106.44	0.05
Spire	1,266.37	0.91	10,354.42	0.23
Utilities - Undefined	0.00	0.00	(126.65)	0.00
<b>Total Expenditures</b>	<b>851,997.85</b>	<b>611.29</b>	<b>3,161,216.21</b>	<b>71.23</b>
<b>Excess Revenue over (under) Expenditur</b>	<b>\$ (712,621.61)</b>	<b>(511.29)</b>	<b>\$ 1,276,748.57</b>	<b>28.77</b>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Revenues	\$ 0.00	\$ 2,189,927.19	\$ 3,920,513.77	\$ 7,126,865.19
Interest Income	93,369.24	75,760.68	396,842.66	293,636.99
Miscellaneous Revenue	25.00	25.00	762.35	250.00
Permit Revenue	45,982.00	16,613.00	114,346.00	38,082.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
<b>Total Revenues</b>	<u>139,376.24</u>	<u>2,282,325.87</u>	<u>4,437,964.78</u>	<u>7,458,834.18</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>139,376.24</u>	<u>2,282,325.87</u>	<u>4,437,964.78</u>	<u>7,458,834.18</u>
<b>Expenditures</b>				
Salaries	420,745.62	436,984.89	1,927,235.11	1,859,192.16
Salaries OT	39,764.67	42,648.92	78,347.50	147,129.61
Depreciated Assets	150,690.31	0.00	243,656.52	5,654.55
Payroll Taxes	34,629.10	35,957.07	152,271.39	151,611.15
Office Supplies	1,181.98	1,585.36	4,557.09	6,798.30
IT Expenses	5,880.00	3,113.50	61,086.62	22,496.81
Gas & Oil-Fuel	5,215.09	5,799.21	19,429.74	17,530.80
Bank Charges	9.40	7.20	130.60	61.00
Equipment Purchases	0.00	53,045.83	11,498.96	542,724.55
Dues & Subscriptions	0.00	2,233.85	5,417.65	9,555.93
Insurance - General	3,457.41	11,917.81	13,890.08	28,274.43
Insurance - Employee	108,344.72	105,716.65	405,231.29	411,161.68
Professional Fees	11,962.94	7,509.66	42,393.96	34,809.88
Building Maintenance	2,428.13	3,270.40	11,891.65	8,560.96
Equipment Maintenance	4,911.42	639.00	14,885.15	4,598.51
Vehicle Maintenance	49,129.98	3,802.24	69,612.15	20,014.48
Workers Comp Claims	163.50	0.00	249.21	0.00
Doctors Fees	0.00	140.00	451.50	766.50
Misc. Expenses	26.56	170.74	3,695.65	855.05
Training & Education	7,979.59	7,681.33	33,651.16	42,722.88
Uniforms	747.98	1,294.51	25,646.74	25,367.11
Supplies-Cleaning & Maint.	1,035.18	877.53	5,175.14	6,010.35
Utilities	3,694.27	4,002.16	30,811.35	29,292.63
<b>Total Expenditures</b>	<u>851,997.85</u>	<u>728,397.86</u>	<u>3,161,216.21</u>	<u>3,375,189.32</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (712,621.61)</u>	<u>\$ 1,553,928.01</u>	<u>\$ 1,276,748.57</u>	<u>\$ 4,083,644.86</u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	\$ 2,189,927.19	\$ 3,920,513.77	\$ 7,126,865.19
Investment Interest	2,264.27	3,367.61	20,511.14	9,831.43
SB Health Reimburse Interest	0.03	0.05	0.11	0.19
SB-Flexible Spending Interest	95.61	69.39	319.25	205.02
SB-General Interest	91,009.33	72,323.63	376,012.16	283,600.35
Misc Income	0.00	0.00	62.35	0.00
Fire Reports	25.00	25.00	50.00	250.00
Property Inquiry	0.00	0.00	650.00	0.00
Building Permits	45,582.00	16,163.00	112,846.00	36,582.00
Re-Occupancy Fees	400.00	450.00	1,300.00	1,500.00
Tent Permits	0.00	0.00	200.00	0.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
<b>Total Revenues</b>	<b>139,376.24</b>	<b>2,282,325.87</b>	<b>4,437,964.78</b>	<b>7,458,834.18</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>139,376.24</b>	<b>2,282,325.87</b>	<b>4,437,964.78</b>	<b>7,458,834.18</b>
<b>Expenditures</b>				
Salaries-Firefighters	339,711.16	361,592.96	1,541,966.82	1,519,991.44
Salaries-Fire Chief	8,322.72	8,066.24	37,401.28	36,246.24
Salaries-Deputy Chiefs	44,220.15	42,187.64	197,910.84	191,053.88
Salaries-Admin Assistants	6,444.91	5,942.27	51,591.87	26,740.21
Salaries-Office Manager	4,750.68	4,597.98	21,353.30	20,664.79
Salaries-Fire Marshall	16,756.00	14,147.80	75,781.00	63,408.10
Salaries-Inspectors	540.00	450.00	1,230.00	1,087.50
Payroll Overtime-FF	35,806.47	38,588.60	68,997.90	132,179.33
Payroll Overtime-Deputy Chiefs	3,958.20	4,060.32	9,349.60	14,950.28
Don Brown Chevrolet	150,497.00	0.00	150,497.00	0.00
Honeywell	0.00	0.00	24,744.00	0.00
Commerce Bank-VISA	0.00	0.00	0.00	354.55
Mid American Truck Tops	0.00	0.00	0.00	5,300.00
MacQueen Emergency	0.00	0.00	52,921.70	0.00
VISA	0.00	0.00	4,000.11	0.00
Liard Plastics	0.00	0.00	10,336.00	0.00
Lowes	193.31	0.00	1,157.71	0.00
FICA/ Medicare	34,629.10	35,957.07	152,271.39	151,611.15
VISA	440.36	0.00	1,984.31	0.00
Marco	36.40	59.85	252.35	388.19
Office Source	19.25	0.00	559.24	2,272.32
St. Louis County Treasurer	0.00	0.00	0.00	17.50
Commerce Bank-VISA	0.00	967.20	0.00	1,870.89
ADP Screening Services	11.62	0.00	514.45	785.55
Rejis Commission	0.00	0.00	54.25	32.55
Sumner One	674.35	554.21	1,163.27	1,079.84
Speed-E-Way Printing	0.00	0.00	0.00	347.36
Grainger	0.00	4.10	0.00	4.10
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	5,304.50	0.00	32,542.39	5,150.00
First Watch	575.50	575.50	2,302.00	2,302.00
Miken Technologies	0.00	2,538.00	7,567.34	7,057.38
Commerce Bank-VISA	0.00	0.00	0.00	11.59

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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
Sieveling	0.00	5,013.89	0.00	14,299.41
Commerce Bank-VISA	0.00	0.00	0.00	493.33
Energy Petroleum	4,061.29	0.00	17,221.21	0.00
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,153.80	785.32	3,857.84	2,738.06
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	0.00
Simmons Bank Fees	9.40	7.20	130.60	61.00
Commerce Bank-VISA	0.00	499.40	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	53.36	0.00	669.68
B&B Distributors	0.00	5,305.00	0.00	5,305.00
VISA	0.00	0.00	908.87	0.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	0.00	0.00	177,997.42
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	1,437.50	0.00	3,383.25
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	44,564.57	0.00	44,564.57
Tops Unlimited	0.00	1,186.00	0.00	1,186.00
AC Systems	0.00	0.00	1,253.00	0.00
Jurgiel	0.00	0.00	9,274.70	0.00
MACFPD	0.00	0.00	2,450.00	2,450.00
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
NFPA	0.00	175.00	0.00	175.00
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	2,058.85	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	0.00	8,574.17	0.00	8,574.17
Lakenan	0.00	0.00	52.50	157.50
Standard Insurance	3,457.41	3,343.64	13,837.58	13,721.56
MO FF Critical Illness Pool	0.00	0.00	0.00	5,821.20
Insurance - Employee	0.00	(0.82)	0.00	(0.82)
Delta Dental	6,104.15	6,389.63	23,282.73	24,769.70

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
United Healthcare	121,570.72	115,601.46	479,081.33	448,014.28
Quality Benefits	2,864.51	3,577.91	7,511.48	13,081.94
PAS	0.00	0.00	3,288.26	0.00
Insurance Reimbursements	(23,136.02)	(20,338.81)	(111,777.29)	(78,047.67)
Marsh & McLennan	452.16	0.00	1,945.95	1,491.49
Delta Vision	489.20	487.28	1,898.83	1,852.76
Rognan & Associates	1,400.00	1,400.00	5,600.00	5,600.00
Darla Sansoucie	0.00	0.00	182.00	826.00
Paylocity	693.29	661.91	3,524.01	3,445.44
Lockton	0.00	3,500.00	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	2,499.35	1,947.75	7,377.65	4,385.50
Creative Planning	3,500.00	0.00	7,000.00	0.00
Wilson Elser	3,870.30	0.00	3,870.30	0.00
Professional Fees Reimbursemen	0.00	0.00	0.00	894.48
VISA	86.75	0.00	86.75	0.00
Blue Chip Exterminating	0.00	75.95	0.00	318.50
Buildingstars	0.00	175.00	0.00	628.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	282.76	0.00	1,427.26	0.00
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
Crest Industries	0.00	0.00	0.00	78.62
Pfizinger Graphics	0.00	0.00	0.00	92.40
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowe's	0.00	0.00	0.00	182.20
Lowe's	165.58	0.00	165.58	0.00
Slyman Bros	0.00	0.00	0.00	665.00
Tech Electronics	0.00	271.25	394.80	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	1,214.42	0.00	1,214.42
New System	0.00	0.00	0.00	135.10
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	6.03	0.00	6.03
Kiefers Lawn	1,445.50	38.50	2,205.00	38.50
Technicote	0.00	1,015.00	0.00	1,015.00
Corvus of St. Louis	364.00	364.00	1,456.00	364.00
St. Louis Appliance	0.00	110.25	0.00	110.25
Bugout	83.54	0.00	398.12	0.00
Sentinel Emergency Solutions	1,260.00	460.00	7,106.05	3,605.00
K&K Supply	68.74	86.14	72.53	172.88
Banner Fire Equipment	2,451.74	0.00	3,613.58	0.00
Lowe's	29.90	0.00	109.53	0.00
VISA	1,101.04	92.86	1,461.85	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	6,233.69	2,796.02	12,947.50	13,487.55
CIT Trucks	40,898.53	705.21	49,354.09	1,473.99
Fabick	0.00	0.00	0.00	3,651.30
Commerce Bank-VISA	0.00	0.00	0.00	131.40

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Public Safety Outfitters	0.00	0.00	0.00	312.20
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	1,881.78	51.36	5,231.74	51.36
Dobb's Tire	0.00	192.00	85.24	192.00
American Test Center	0.00	0.00	0.00	48.00
Pfzinger Graphics	0.00	0.00	437.50	220.00
MO River Auto Parts	0.00	57.65	0.00	378.52
Crest Industries	0.00	0.00	138.48	44.21
Miner's Towing	0.00	0.00	202.87	0.00
VISA	0.00	0.00	90.90	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	96.23	0.00	309.07	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.00
Dutch Hollow	19.75	0.00	98.74	0.00
St. Lukes Workplace Health	163.50	0.00	249.21	0.00
SSM Health	0.00	0.00	381.50	556.50
Athletico LTD	0.00	140.00	70.00	210.00
VISA	26.56	0.00	839.67	0.00
Commerce Bank-VISA	0.00	170.74	0.00	855.05
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	0.00
Lowe's	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
VISA	7,324.73	0.00	14,799.28	0.00
University of MO	262.50	0.00	262.50	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	4,961.25
Commerce Bank-VISA	0.00	6,704.24	0.00	16,273.86
Dave Wynne	0.00	0.00	38.34	47.80
Gina Anderson	0.00	0.00	643.44	0.00
Across The Street Productions	0.00	0.00	(105.17)	0.00
K&K Supply	123.20	0.00	123.20	0.00
Lowe's	267.97	111.17	429.23	111.17
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	154.00	0.00	154.00
Brad Jokerst	0.00	0.00	312.65	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)	0.00
Beishir Lock & Security	0.00	229.42	0.00	229.42
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	0.00	0.00	3,150.00	13,500.00
Ryan Fently	0.00	0.00	13.68	30.37
Jake Nichols	0.00	0.00	0.00	28.51
STL Fire Academy	0.00	185.00	0.00	370.00
TTRS	0.00	297.50	0.00	297.50
NAPA Auto Parts	1.19	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
Treetop Enterprises, Inc.	11.90	0.00	109.20	0.00
Leon Uniform Company	102.20	186.89	219.80	680.39
Sentinel Emergency Solutions	570.17	1,065.37	6,270.56	6,235.75
Weber Fire & Safety	0.00	0.00	57.40	66.50
Commerce Bank-VISA	0.00	42.25	0.00	42.25

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Emblem Authority	0.00	0.00	1,078.00	0.00
Dutch Hollow	63.71	0.00	63.71	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Uniform Reimbursements	0.00	0.00	(388.03)	0.00
Uniforms - Undefined	0.00	0.00	(7,858.40)	0.00
Grainger	0.00	0.00	0.00	107.04
Lowe's	69.75	79.57	574.76	502.50
Sam's Club	0.00	773.41	493.16	4,065.41
Commerce Bank-VISA	0.00	0.00	0.00	278.39
Batteries Plus Bulbs	0.00	0.00	0.00	351.83
VISA	0.00	0.00	81.53	0.00
Capital One	0.00	0.00	0.00	680.63
CIT Truck	0.00	24.55	0.00	24.55
Dutch Hollow	965.43	0.00	4,137.10	0.00
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Missouri-American Water	617.01	132.25	2,349.73	1,585.60
AmerenUE	1,152.86	1,103.28	15,260.25	13,113.74
MSD	144.92	136.04	867.16	1,012.28
Aspen Waste Systems	513.11	578.17	2,106.44	2,569.30
Spire	1,266.37	2,052.42	10,354.42	11,011.71
Utilities - Undefined	0.00	0.00	(126.65)	0.00
<b>Total Expenditures</b>	<b>851,997.85</b>	<b>728,397.86</b>	<b>3,161,216.21</b>	<b>3,375,189.32</b>
<b>Excess Revenues over (under) Expenditu</b>	<b>\$ (712,621.61)</b>	<b>\$ 1,553,928.01</b>	<b>\$ 1,276,748.57</b>	<b>\$ 4,083,644.86</b>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 3,920,513.77	88.34
Interest Income	93,369.24	66.99	396,842.66	8.94
Miscellaneous Revenue	25.00	0.02	762.35	0.02
Permit Revenue	45,982.00	32.99	114,346.00	2.58
Sale of Fixed Assets	0.00	0.00	5,500.00	0.12
<b>Total Revenues</b>	<b>139,376.24</b>	<b>100.00</b>	<b>4,437,964.78</b>	<b>100.00</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>139,376.24</b>	<b>100.00</b>	<b>4,437,964.78</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Firefighters	339,711.16	243.74	1,541,966.82	34.74
Salaries-Fire Chief	8,322.72	5.97	37,401.28	0.84
Salaries-Deputy Chiefs	44,220.15	31.73	197,910.84	4.46
Salaries-Admin Assistants	6,444.91	4.62	51,591.87	1.16
Salaries-Office Manager	4,750.68	3.41	21,353.30	0.48
Salaries-Fire Marshall	16,756.00	12.02	75,781.00	1.71
Salaries-Inspectors	540.00	0.39	1,230.00	0.03
<b>Total - Salaries</b>	<b>420,745.62</b>	<b>301.88</b>	<b>1,927,235.11</b>	<b>43.43</b>
Salaries OT	39,764.67	28.53	78,347.50	1.77
<b>Total - OT Salaries</b>	<b>39,764.67</b>	<b>28.53</b>	<b>78,347.50</b>	<b>1.77</b>
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Don Brown Chevrolet	150,497.00	107.98	150,497.00	3.39
Honeywell	0.00	0.00	24,744.00	0.56
MacQueen Emergency	0.00	0.00	52,921.70	1.19
VISA	0.00	0.00	4,000.11	0.09
Liard Plastics	0.00	0.00	10,336.00	0.23
Lowe's	193.31	0.14	1,157.71	0.03
<b>Total - Depreciated Assets</b>	<b>150,690.31</b>	<b>108.12</b>	<b>243,656.52</b>	<b>5.49</b>
FICA/ Medicare	34,629.10	24.85	152,271.39	3.43
<b>Total - Payroll Taxes</b>	<b>34,629.10</b>	<b>24.85</b>	<b>152,271.39</b>	<b>3.43</b>
VISA	440.36	0.32	1,984.31	0.04
Marco	36.40	0.03	252.35	0.01
Office Source	19.25	0.01	559.24	0.01
ADP Screening Services	11.62	0.01	514.45	0.01
Rejis Commission	0.00	0.00	54.25	0.00
Sumner One	674.35	0.48	1,163.27	0.03
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
<b>Total - Office Supplies</b>	<b>1,181.98</b>	<b>0.85</b>	<b>4,557.09</b>	<b>0.10</b>
Image Trend	5,304.50	3.81	32,542.39	0.73
First Watch	575.50	0.41	2,302.00	0.05
Miken Technologies	0.00	0.00	7,567.34	0.17
Scantron	0.00	0.00	805.00	0.02
Conference Technologies	0.00	0.00	13,129.89	0.30
Topcon Solutions	0.00	0.00	740.00	0.02
Flow MSP	0.00	0.00	4,000.00	0.09
<b>Total - IT Expenses</b>	<b>5,880.00</b>	<b>4.22</b>	<b>61,086.62</b>	<b>1.38</b>

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
Energy Petroleum	4,061.29	2.91	17,221.21	0.39
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,153.80	0.83	3,857.84	0.09
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	(0.04)
Total - Gas & Oil/ Fuel	5,215.09	3.74	19,429.74	0.44
Bank Charges	9.40	0.01	130.60	0.00
Total - Bank Charges	9.40	0.01	130.60	0.00
Lowes	0.00	0.00	62.39	0.00
VISA	0.00	0.00	908.87	0.02
AC Systems	0.00	0.00	1,253.00	0.03
Jurgiel	0.00	0.00	9,274.70	0.21
Total - Equipment Purchases	0.00	0.00	11,498.96	0.26
MACFPD	0.00	0.00	2,450.00	0.06
Center for Public Safety	0.00	0.00	978.60	0.02
Across the Street Productions	0.00	0.00	1,705.73	0.04
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	0.00	0.00	5,417.65	0.12
Lakenan	0.00	0.00	52.50	0.00
Standard Insurance	3,457.41	2.48	13,837.58	0.31
Total - Insurance/ General	3,457.41	2.48	13,890.08	0.31
Delta Dental	6,104.15	4.38	23,282.73	0.52
United Healthcare	121,570.72	87.22	479,081.33	10.80
Quality Benefits	2,864.51	2.06	7,511.48	0.17
PAS	0.00	0.00	3,288.26	0.07
Insurance Reimbursements	(23,136.02)	(16.60)	(111,777.29)	(2.52)
Marsh & McLennan	452.16	0.32	1,945.95	0.04
Delta Vision	489.20	0.35	1,898.83	0.04
Total - Insurance/ Employee	108,344.72	77.74	405,231.29	9.13
Rognan & Associates	1,400.00	1.00	5,600.00	0.13
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	693.29	0.50	3,524.01	0.08
CMA	0.00	0.00	14,000.00	0.32
One America	0.00	0.00	840.00	0.02
Hammond & Shinner	2,499.35	1.79	7,377.65	0.17
Creative Planning	3,500.00	2.51	7,000.00	0.16
Wilson Elser	3,870.30	2.78	3,870.30	0.09
Total - Professional Fees	11,962.94	8.58	42,393.96	0.96
VISA	86.75	0.06	86.75	0.00
B&B Distributors	0.00	0.00	219.80	0.00
Zumwalt	282.76	0.20	1,427.26	0.03
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowes	165.58	0.12	165.58	0.00
Tech Electronics	0.00	0.00	394.80	0.01
AC Systems	0.00	0.00	3,144.24	0.07
Overhead Door Co	0.00	0.00	81.34	0.00
Pyrotech	0.00	0.00	314.91	0.01
Fabick	0.00	0.00	1,789.25	0.04
Kiefers Lawn	1,445.50	1.04	2,205.00	0.05
Corvus of St. Louis	364.00	0.26	1,456.00	0.03

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
Bugout	83.54	0.06	398.12	0.01
Total - Building Maintenance	<u>2,428.13</u>	<u>1.74</u>	<u>11,891.65</u>	<u>0.27</u>
Sentinel Emergency Solutions	1,260.00	0.90	7,106.05	0.16
K&K Supply	68.74	0.05	72.53	0.00
Banner Fire Equipment	2,451.74	1.76	3,613.58	0.08
Lowe's	29.90	0.02	109.53	0.00
VISA	1,101.04	0.79	1,461.85	0.03
MacQueen Emergency	0.00	0.00	791.00	0.02
CompX Fort	0.00	0.00	1,730.61	0.04
Total - Equipment Maintenance	<u>4,911.42</u>	<u>3.52</u>	<u>14,885.15</u>	<u>0.34</u>
Sentinel Emergency Solutions	6,233.69	4.47	12,947.50	0.29
CIT Trucks	40,898.53	29.34	49,354.09	1.11
Don's Automotive	0.00	0.00	290.71	0.01
Purcell Tire Company	1,881.78	1.35	5,231.74	0.12
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
VISA	0.00	0.00	90.90	0.00
NAPA Auto Parts	96.23	0.07	309.07	0.01
Jumper's Auto Service	0.00	0.00	425.31	0.01
Dutch Hollow	19.75	0.01	98.74	0.00
Total - Vehicle Maintenance	<u>49,129.98</u>	<u>35.25</u>	<u>69,612.15</u>	<u>1.57</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
St. Lukes Workplace Health	163.50	0.12	249.21	0.01
Total - Worker's Comp Claims	<u>163.50</u>	<u>0.12</u>	<u>249.21</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	26.56	0.02	839.67	0.02
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	0.06
Lowe's	0.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
Total - Misc. Expenses	<u>26.56</u>	<u>0.02</u>	<u>3,695.65</u>	<u>0.08</u>
VISA	7,324.73	5.26	14,799.28	0.33
University of MO	262.50	0.19	262.50	0.01
Tri-County Training Consortium	0.00	0.00	4,961.25	0.11
Dave Wynne	0.00	0.00	38.34	0.00
Gina Anderson	0.00	0.00	643.44	0.01
Across The Street Productions	0.00	0.00	(105.17)	0.00
K&K Supply	123.20	0.09	123.20	0.00
Lowe's	<u>267.97</u>	<u>0.19</u>	<u>429.23</u>	<u>0.01</u>
West County EMS & Fire	0.00	0.00	400.00	0.01
Brad Jokerst	0.00	0.00	312.65	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
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	0.07
Ryan Fently	0.00	0.00	13.68	0.00
NAPA Auto Parts	1.19	0.00	1.19	0.00
Convention Data Services	0.00	0.00	8,580.00	0.19
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
Total - Training & Education	<u>7,979.59</u>	<u>5.73</u>	<u>33,651.16</u>	<u>0.76</u>
Treetop Enterprises, Inc.	11.90	0.01	109.20	0.00
Leon Uniform Company	102.20	0.07	219.80	0.00
Sentinel Emergency Solutions	570.17	0.41	6,270.56	0.14
Weber Fire & Safety	0.00	0.00	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.59
Emblem Authority	0.00	0.00	1,078.00	0.02
Dutch Hollow	63.71	0.05	63.71	0.00
Uniform Reimbursements	0.00	0.00	(388.03)	(0.01)
Uniforms - Undefined	0.00	0.00	(7,858.40)	(0.18)
Total - Uniforms	<u>747.98</u>	<u>0.54</u>	<u>25,646.74</u>	<u>0.58</u>
Lowes	69.75	0.05	574.76	0.01
Sam's Club	0.00	0.00	493.16	0.01
VISA	0.00	0.00	81.53	0.00
Dutch Hollow	965.43	0.69	4,137.10	0.09
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Total - Supplies/ Cleaning & Maintenanc	<u>1,035.18</u>	<u>0.74</u>	<u>5,175.14</u>	<u>0.12</u>
Missouri-American Water	617.01	0.44	2,349.73	0.05
AmerenUE	1,152.86	0.83	15,260.25	0.34
MSD	144.92	0.10	867.16	0.02
Aspen Waste Systems	513.11	0.37	2,106.44	0.05
Spire	1,266.37	0.91	10,354.42	0.23
Utilities - Undefined	0.00	0.00	(126.65)	0.00
Total - Utilities	<u>3,694.27</u>	<u>2.65</u>	<u>30,811.35</u>	<u>0.69</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>851,997.85</u>	<u>611.29</u>	<u>3,161,216.21</u>	<u>71.23</u>
Excess Revenue over (under) Expenditur	<u>\$ (712,621.61)</u>	<u>(511.29)</u>	<u>\$ 1,276,748.57</u>	<u>28.77</u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 0.00	2,189,927.19	\$ 3,920,513.77	7,126,865.19
Interest Income	93,369.24	75,760.68	396,842.66	293,636.99
Miscellaneous Revenue	25.00	25.00	762.35	250.00
Permit Revenue	45,982.00	16,613.00	114,346.00	38,082.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
<b>Total Revenues</b>	<b>139,376.24</b>	<b>2,282,325.87</b>	<b>4,437,964.78</b>	<b>7,458,834.18</b>
Cost of Sales				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>139,376.24</b>	<b>2,282,325.87</b>	<b>4,437,964.78</b>	<b>7,458,834.18</b>
Expenditures				
Salaries-Firefighters	339,711.16	361,592.96	1,541,966.82	1,519,991.44
Salaries-Fire Chief	8,322.72	8,066.24	37,401.28	36,246.24
Salaries-Deputy Chiefs	44,220.15	42,187.64	197,910.84	191,053.88
Salaries-Admin Assistants	6,444.91	5,942.27	51,591.87	26,740.21
Salaries-Office Manager	4,750.68	4,597.98	21,353.30	20,664.79
Salaries-Fire Marshall	16,756.00	14,147.80	75,781.00	63,408.10
Salaries-Inspectors	540.00	450.00	1,230.00	1,087.50
<b>Total - Salaries</b>	<b>420,745.62</b>	<b>436,984.89</b>	<b>1,927,235.11</b>	<b>1,859,192.16</b>
Salaries OT	39,764.67	42,648.92	78,347.50	147,129.61
<b>Total - OT Salaries</b>	<b>39,764.67</b>	<b>42,648.92</b>	<b>78,347.50</b>	<b>147,129.61</b>
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Don Brown Chevrolet	150,497.00	0.00	150,497.00	0.00
Honeywell	0.00	0.00	24,744.00	0.00
Commerce Bank-VISA	0.00	0.00	0.00	354.55
Mid American Truck Tops	0.00	0.00	0.00	5,300.00
MacQueen Emergency	0.00	0.00	52,921.70	0.00
VISA	0.00	0.00	4,000.11	0.00
Liard Plastics	0.00	0.00	10,336.00	0.00
Lowes	193.31	0.00	1,157.71	0.00
<b>Total - Depreciated Assets</b>	<b>150,690.31</b>	<b>0.00</b>	<b>243,656.52</b>	<b>5,654.55</b>
FICA/ Medicare	34,629.10	35,957.07	152,271.39	151,611.15
<b>Total - Payroll Taxes</b>	<b>34,629.10</b>	<b>35,957.07</b>	<b>152,271.39</b>	<b>151,611.15</b>
VISA	440.36	0.00	1,984.31	0.00
Marco	36.40	59.85	252.35	388.19
Office Source	19.25	0.00	559.24	2,272.32
St. Louis County Treasurer	0.00	0.00	0.00	17.50
Commerce Bank-VISA	0.00	967.20	0.00	1,870.89
ADP Screening Services	11.62	0.00	514.45	785.55
Rejis Commission	0.00	0.00	54.25	32.55
Sumner One	674.35	554.21	1,163.27	1,079.84
Speed-E-Way Printing	0.00	0.00	0.00	347.36
Grainger	0.00	4.10	0.00	4.10
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
<b>Total - Office Supplies</b>	<b>1,181.98</b>	<b>1,585.36</b>	<b>4,557.09</b>	<b>6,798.30</b>
Image Trend	5,304.50	0.00	32,542.39	5,150.00

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
First Watch	575.50	575.50	2,302.00	2,302.00
Miken Technologies	0.00	2,538.00	7,567.34	7,057.38
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	5,880.00	3,113.50	61,086.62	22,496.81
Sieveking	0.00	5,013.89	0.00	14,299.41
Commerce Bank-VISA	0.00	0.00	0.00	493.33
Energy Petroleum	4,061.29	0.00	17,221.21	0.00
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,153.80	785.32	3,857.84	2,738.06
Gas & Oil-Fuel - Undefined	0.00	0.00	(1,687.81)	0.00
Total - Gas & Oil/ Fuel	5,215.09	5,799.21	19,429.74	17,530.80
Bank Charges	9.40	7.20	130.60	61.00
Total - Bank Charges	9.40	7.20	130.60	61.00
Commerce Bank-VISA	0.00	499.40	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	53.36	0.00	669.68
B&B Distributors	0.00	5,305.00	0.00	5,305.00
VISA	0.00	0.00	908.87	0.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	0.00	0.00	177,997.42
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	1,437.50	0.00	3,383.25
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	44,564.57	0.00	44,564.57
Tops Unlimited	0.00	1,186.00	0.00	1,186.00
AC Systems	0.00	0.00	1,253.00	0.00
Jurgiel	0.00	0.00	9,274.70	0.00
Total - Equipment Purchases	0.00	53,045.83	11,498.96	542,724.55
MACFPD	0.00	0.00	2,450.00	2,450.00
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
NEPA	0.00	175.00	0.00	175.00
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

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
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	2,058.85	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	0.00	2,233.85	5,417.65	9,555.93
McNeil & Company	0.00	8,574.17	0.00	8,574.17
Lakenan	0.00	0.00	52.50	157.50
Standard Insurance	3,457.41	3,343.64	13,837.58	13,721.56
MO FF Critical Illness Pool	0.00	0.00	0.00	5,821.20
Total - Insurance/ General	3,457.41	11,917.81	13,890.08	28,274.43
Insurance - Employee	0.00	(0.82)	0.00	(0.82)
Delta Dental	6,104.15	6,389.63	23,282.73	24,769.70
United Healthcare	121,570.72	115,601.46	479,081.33	448,014.28
Quality Benefits	2,864.51	3,577.91	7,511.48	13,081.94
PAS	0.00	0.00	3,288.26	0.00
Insurance Reimbursements	(23,136.02)	(20,338.81)	(111,777.29)	(78,047.67)
Marsh & McLennan	452.16	0.00	1,945.95	1,491.49
Delta Vision	489.20	487.28	1,898.83	1,852.76
Total - Insurance/ Employee	108,344.72	105,716.65	405,231.29	411,161.68
Rognan & Associates	1,400.00	1,400.00	5,600.00	5,600.00
Darla Sansoucie	0.00	0.00	182.00	826.00
Paylocity	693.29	661.91	3,524.01	3,445.44
Lockton	0.00	3,500.00	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	2,499.35	1,947.75	7,377.65	4,385.50
Creative Planning	3,500.00	0.00	7,000.00	0.00
Wilson Elser	3,870.30	0.00	3,870.30	0.00
Professional Fees Reimbursemen	0.00	0.00	0.00	894.48
Total - Professional Fees	11,962.94	7,509.66	42,393.96	34,809.88
VISA	86.75	0.00	86.75	0.00
Blue Chip Exterminating	0.00	75.95	0.00	318.50
Buildingstars	0.00	175.00	0.00	628.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	282.76	0.00	1,427.26	0.00
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
Crest Industries	0.00	0.00	0.00	78.62
Pfitzinger Graphics	0.00	0.00	0.00	92.40
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowe's	0.00	0.00	0.00	182.20
Lowe's	165.58	0.00	165.58	0.00
Slyman Bros	0.00	0.00	0.00	665.00
Tech Electronics	0.00	271.25	394.80	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	1,214.42	0.00	1,214.42
New System	0.00	0.00	0.00	135.10
Pyramid Electric	0.00	0.00	0.00	152.60
Pyrotech	0.00	0.00	314.91	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Fabick	0.00	0.00	1,789.25	0.00
CRS	0.00	6.03	0.00	6.03
Kiefers Lawn	1,445.50	38.50	2,205.00	38.50
Technicote	0.00	1,015.00	0.00	1,015.00
Corvus of St. Louis	364.00	364.00	1,456.00	364.00
St. Louis Appliance	0.00	110.25	0.00	110.25
Bugout	83.54	0.00	398.12	0.00
Total - Building Maintenance	2,428.13	3,270.40	11,891.65	8,560.96
Sentinel Emergency Solutions	1,260.00	460.00	7,106.05	3,605.00
K&K Supply	68.74	86.14	72.53	172.88
Banner Fire Equipment	2,451.74	0.00	3,613.58	0.00
Lowe's	29.90	0.00	109.53	0.00
VISA	1,101.04	92.86	1,461.85	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	4,911.42	639.00	14,885.15	4,598.51
Sentinel Emergency Solutions	6,233.69	2,796.02	12,947.50	13,487.55
CIT Trucks	40,898.53	705.21	49,354.09	1,473.99
Fabick	0.00	0.00	0.00	3,651.30
Commerce Bank-VISA	0.00	0.00	0.00	131.40
Public Safety Outfitters	0.00	0.00	0.00	312.20
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	1,881.78	51.36	5,231.74	51.36
Dobb's Tire	0.00	192.00	85.24	192.00
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	57.65	0.00	378.52
Crest Industries	0.00	0.00	138.48	44.21
Miner's Towing	0.00	0.00	202.87	0.00
VISA	0.00	0.00	90.90	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	96.23	0.00	309.07	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.00
Dutch Hollow	19.75	0.00	98.74	0.00
Total - Vehicle Maintenance	49,129.98	3,802.24	69,612.15	20,014.48
Total - Lease Expense	0.00	0.00	0.00	0.00
St. Lukes Workplace Health	163.50	0.00	249.21	0.00
Total - Worker's Comp Claims	163.50	0.00	249.21	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	0.00	0.00	381.50	556.50
Athletico LTD	0.00	140.00	70.00	210.00
Total - Doctors Fees	0.00	140.00	451.50	766.50
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	26.56	0.00	839.67	0.00
Commerce Bank-VISA	0.00	170.74	0.00	855.05
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	0.00	0.00	99.82	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
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
Total - Misc. Expenses	26.56	170.74	3,695.65	855.05
VISA	7,324.73	0.00	14,799.28	0.00
University of MO	262.50	0.00	262.50	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	4,961.25
Commerce Bank-VISA	0.00	6,704.24	0.00	16,273.86
Dave Wynne	0.00	0.00	38.34	47.80
Gina Anderson	0.00	0.00	643.44	0.00
Across The Street Productions	0.00	0.00	(105.17)	0.00
K&K Supply	123.20	0.00	123.20	0.00
Lowe's	267.97	111.17	429.23	111.17
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	154.00	0.00	154.00
Brad Jokerst	0.00	0.00	312.65	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)	0.00
Beishir Lock & Security	0.00	229.42	0.00	229.42
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	0.00	0.00	3,150.00	13,500.00
Ryan Fently	0.00	0.00	13.68	30.37
Jake Nichols	0.00	0.00	0.00	28.51
STL Fire Academy	0.00	185.00	0.00	370.00
TTRS	0.00	297.50	0.00	297.50
NAPA Auto Parts	1.19	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
Total - Training & Education	7,979.59	7,681.33	33,651.16	42,722.88
Treetop Enterprises, Inc.	11.90	0.00	109.20	0.00
Leon Uniform Company	102.20	186.89	219.80	680.39
Sentinel Emergency Solutions	570.17	1,065.37	6,270.56	6,235.75
Weber Fire & Safety	0.00	0.00	57.40	66.50
Commerce Bank-VISA	0.00	42.25	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	63.71	0.00	63.71	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Uniform Reimbursements	0.00	0.00	(388.03)	0.00
Uniforms - Undefined	0.00	0.00	(7,858.40)	0.00
Total - Uniforms	747.98	1,294.51	25,646.74	25,367.11
Grainger	0.00	0.00	0.00	107.04
Lowe's	69.75	79.57	574.76	502.50
Sam's Club	0.00	773.41	493.16	4,065.41
Commerce Bank-VISA	0.00	0.00	0.00	278.39
Batteries Plus Bulbs	0.00	0.00	0.00	351.83
VISA	0.00	0.00	81.53	0.00
Capital One	0.00	0.00	0.00	680.63
CIT Truck	0.00	24.55	0.00	24.55
Dutch Hollow	965.43	0.00	4,137.10	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Supplies-Clean & Maint-Undefin	0.00	0.00	(111.41)	0.00
Total - Supplies/ Cleaning & Maintenanc	<u>1,035.18</u>	<u>877.53</u>	<u>5,175.14</u>	<u>6,010.35</u>
Missouri-American Water	617.01	132.25	2,349.73	1,585.60
AmerenUE	1,152.86	1,103.28	15,260.25	13,113.74
MSD	144.92	136.04	867.16	1,012.28
Aspen Waste Systems	513.11	578.17	2,106.44	2,569.30
Spire	1,266.37	2,052.42	10,354.42	11,011.71
Utilities - Undefined	0.00	0.00	(126.65)	0.00
Total - Utilities	<u>3,694.27</u>	<u>4,002.16</u>	<u>30,811.35</u>	<u>29,292.63</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>851,997.85</u>	<u>728,397.86</u>	<u>3,161,216.21</u>	<u>3,375,189.32</u>
Excess Revenue over (under) Expenditur	<u>\$ (712,621.61)</u>	<u>1,553,928.01</u>	<u>\$ 1,276,748.57</u>	<u>4,083,644.86</u>

Fenton FPD - Ambulance  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
April 30, 2024

ASSETS

Current Assets		
Simmons Bank - 3181	\$	8,843,235.29
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
		<hr/>
Total Current Assets		12,673,165.84
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>12,673,165.84</u></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		103,036.32
IRS Payroll Taxes W/H		5,120.24
		<hr/>
Total Current Liabilities		189,027.35
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		913,300.00
Deferred GEMT Revenue		562,351.93
		<hr/>
Total Deferred Inflows of Resources		1,475,651.93
		<hr/>
Total Liabilities		1,664,679.28
Fund Balance		
Nonspendable- Prepaid Expenses		144,183.67
Fund Balance - Restricted		10,350,790.82
Excess Revenue over (under) Ex		513,512.07
		<hr/>
Total Fund Balance		11,008,486.56
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>12,673,165.84</u></u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to-Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,171,086.60	68.07
Ambulance Service Charge	101,947.52	71.83	387,734.13	22.54
Interest Income	39,982.04	28.17	161,683.17	9.40
	<hr/>		<hr/>	
Total Revenues	141,929.56	100.00	1,720,503.90	100.00
	<hr/>		<hr/>	
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	141,929.56	100.00	1,720,503.90	100.00
	<hr/>		<hr/>	
Expenditures				
Salaries	172,906.99	121.83	792,953.19	46.09
Salaries OT	17,042.00	12.01	33,577.50	1.95
Payroll Taxes	14,280.39	10.06	62,651.25	3.64
Office Supplies	506.56	0.36	1,953.02	0.11
Gas & Oil-Fuel	2,235.04	1.57	8,327.03	0.48
Bank Charges	89.00	0.06	377.00	0.02
Dues & Subscriptions	0.00	0.00	2,321.86	0.13
Insurance - General	1,481.75	1.04	5,952.91	0.35
Insurance - Employee	46,470.68	32.74	183,737.69	10.68
Professional Fee	10,628.86	7.49	40,010.59	2.33
Building Maintenance	1,040.64	0.73	5,096.43	0.30
Equipment Maintenance	8,109.06	5.71	28,271.59	1.64
Vehicle Maintenance	347.70	0.24	4,554.61	0.26
Workers Comp Claims	70.07	0.05	106.81	0.01
Doctors Fees	0.00	0.00	193.50	0.01
Misc. Expenses	11.38	0.01	428.90	0.02
Training & Education	2,611.98	1.84	9,854.41	0.57
Uniforms	320.57	0.23	11,200.70	0.65
Supplies-Cleaning & Maint.	443.67	0.31	2,217.92	0.13
Utilities	1,583.27	1.12	13,204.92	0.77
	<hr/>		<hr/>	
Total Expenditures	280,179.61	197.41	1,206,991.83	70.15
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (138,250.05)	(97.41)	\$ 513,512.07	29.85
	<hr/>		<hr/>	

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 1,171,086.60	68.07
Ambulance Service Charge	101,947.52	71.83	387,734.13	22.54
Simmons Bank Interest	39,982.04	28.17	161,683.17	9.40
<b>Total Revenues</b>	<b>141,929.56</b>	<b>100.00</b>	<b>1,720,503.90</b>	<b>100.00</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>141,929.56</b>	<b>100.00</b>	<b>1,720,503.90</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Fire Chief	3,566.88	2.51	16,029.12	0.93
Salaries-Deputy Chiefs	18,951.49	13.35	84,818.92	4.93
Salaries-Admin Assistants	2,762.11	1.95	22,110.82	1.29
Salaries-Office Manager	2,036.01	1.43	9,151.42	0.53
Salaries-EMT/Paramedic	145,590.50	102.58	660,842.91	38.41
Salaries OT	0.00	0.00	(486.36)	(0.03)
Payroll OT-Ambulance	15,345.63	10.81	30,056.89	1.75
Payroll OT - Deputy Chiefs	1,696.37	1.20	4,006.97	0.23
PR Taxes - FICA/ Medicare	14,280.39	10.06	62,651.25	3.64
Ambulance Exp Transfer	506.56	0.36	1,953.02	0.11
Ambulance Exp Transfer	2,235.04	1.57	8,327.03	0.48
Simmons Bank	89.00	0.06	377.00	0.02
Ambulance Transfer	0.00	0.00	2,321.86	0.13
Ambulance Exp Transfer	1,481.75	1.04	5,952.91	0.35
Ambulance Exp Transfer	46,470.68	32.74	183,737.69	10.68
Rognan & Associates	600.00	0.42	2,400.00	0.14
Darla Sansoucie	0.00	0.00	78.00	0.00
Paylocity	297.13	0.21	1,510.31	0.09
EMS/MC C/C Fees	5,501.88	3.88	21,841.73	1.27
CMA	0.00	0.00	6,000.00	0.35
One America	0.00	0.00	360.00	0.02
Hammond & Shinner	1,071.15	0.75	3,161.85	0.18
Creative Planning	1,500.00	1.06	3,000.00	0.17
Wilson Elser	1,658.70	1.17	1,658.70	0.10
Ambulance Transfer	1,040.64	0.73	5,096.43	0.30
Stryker	1,819.62	1.28	1,819.62	0.11
Airgas	655.63	0.46	4,052.69	0.24
SSM Health	979.55	0.69	3,998.43	0.23
Boundtree	4,527.89	3.19	13,417.11	0.78
Teleflex	0.00	0.00	2,691.00	0.16
Preferred Waste Concepts	0.00	0.00	375.00	0.02
VISA	0.00	0.00	131.78	0.01
Tacmed Solutions	0.00	0.00	1,270.90	0.07
Ambulance Transfer	126.37	0.09	515.06	0.03
Sunset Auto	285.34	0.20	639.51	0.04
American Response Vehicles	0.00	0.00	1,113.27	0.06
VISA	0.00	0.00	1,958.36	0.11
NAPA Auto Parts	25.17	0.02	25.17	0.00
Ambulance Expl Transfer	37.19	0.03	818.30	0.05
Ambulance Exp Transfer	70.07	0.05	106.81	0.01
Ambulance Exp Transfer	0.00	0.00	193.50	0.01
Ambulance Transfer	11.38	0.01	428.90	0.02
SSM Health	10.00	0.01	10.00	0.00
VISA	919.56	0.65	919.56	0.05

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
JVR Enterprises	0.00	0.00	332.50	0.02
Ambulance Exp Transfer	2,082.42	1.47	9,042.35	0.53
Training Reimbursements	(400.00)	(0.28)	(450.00)	(0.03)
Ambulance Exp Transfer	320.57	0.23	11,200.70	0.65
Ambulance Transfer	443.67	0.31	2,217.92	0.13
Ambulance Exp Transfer	1,583.27	1.12	13,204.92	0.77
	<hr/>		<hr/>	
Total Expenditures	280,179.61	197.41	1,206,991.83	70.15
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (138,250.05)	(97.41)	\$ 513,512.07	29.85
	<hr/>		<hr/>	

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Revenues	\$ 0.00	\$ 655,346.82	\$ 1,171,086.60	\$ 2,129,355.96
Ambulance Service Charge	101,947.52	68,865.12	387,734.13	329,277.94
Interest Income	39,982.04	28,945.48	161,683.17	115,256.59
GEMT Revenue	0.00	575,832.90	0.00	575,832.90
<b>Total Revenues</b>	<u>141,929.56</u>	<u>1,328,990.32</u>	<u>1,720,503.90</u>	<u>3,149,723.39</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>141,929.56</u>	<u>1,328,990.32</u>	<u>1,720,503.90</u>	<u>3,149,723.39</u>
<b>Expenditures</b>				
Salaries	172,906.99	181,023.04	792,953.19	769,155.67
Salaries OT	17,042.00	18,278.11	33,577.50	63,055.55
Payroll Taxes	14,280.39	14,938.84	62,651.25	62,855.65
Office Supplies	506.56	679.44	1,953.02	2,913.58
Gas & Oil-Fuel	2,235.04	2,485.38	8,327.03	7,513.22
Bank Charges	89.00	94.00	377.00	338.50
Dues & Subscriptions	0.00	882.37	2,321.86	3,975.40
Insurance - General	1,481.75	5,107.63	5,952.91	12,117.59
Insurance - Employee	46,470.68	46,095.92	183,737.69	139,680.52
Professional Fee	10,628.86	3,218.43	40,010.59	24,011.62
GEMT Fees	0.00	0.00	0.00	196,298.61
Building Maintenance	1,040.64	1,401.60	5,096.43	3,668.97
Equipment Maintenance	8,109.06	6,853.08	28,271.59	23,225.67
Vehicle Maintenance	347.70	4,701.80	4,554.61	7,120.13
Workers Comp Claims	70.07	0.00	106.81	0.00
Doctors Fees	0.00	60.00	193.50	328.50
Misc. Expenses	11.38	73.18	428.90	1,054.46
Training & Education	2,611.98	1,656.12	9,854.41	8,763.45
Uniforms	320.57	554.80	11,200.70	10,871.63
Supplies-Cleaning & Maint.	443.67	376.08	2,217.92	2,575.87
Utilities	1,583.27	1,715.22	13,204.92	12,553.98
<b>Total Expenditures</b>	<u>280,179.61</u>	<u>290,195.04</u>	<u>1,206,991.83</u>	<u>1,352,078.57</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (138,250.05)</u>	<u>\$ 1,038,795.28</u>	<u>\$ 513,512.07</u>	<u>\$ 1,797,644.82</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	\$ 655,346.82	\$ 1,171,086.60	\$ 2,129,355.96
Ambulance Service Charge	101,947.52	68,865.12	387,734.13	332,193.35
Ambulance Refunds	0.00	0.00	0.00	(2,915.41)
Simmons Bank Interest	39,982.04	28,945.48	161,683.17	114,304.47
Investment Interest	0.00	0.00	0.00	952.12
GEMT Revenue	0.00	575,832.90	0.00	575,832.90
<b>Total Revenues</b>	<b>141,929.56</b>	<b>1,328,990.32</b>	<b>1,720,503.90</b>	<b>3,149,723.39</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>141,929.56</b>	<b>1,328,990.32</b>	<b>1,720,503.90</b>	<b>3,149,723.39</b>
<b>Expenditures</b>				
Salaries-Fire Chief	3,566.88	3,456.96	16,029.12	15,534.10
Salaries-Deputy Chiefs	18,951.49	18,080.42	84,818.92	81,880.24
Salaries-Admin Assistants	2,762.11	2,546.69	22,110.82	11,460.10
Salaries-Office Manager	2,036.01	1,970.56	9,151.42	8,856.33
Salaries-EMT/Paramedic	145,590.50	154,968.41	660,842.91	651,424.90
Salaries OT	0.00	0.00	(486.36)	0.00
Payroll OT-Ambulance	15,345.63	16,537.97	30,056.89	56,648.29
Payroll OT - Deputy Chiefs	1,696.37	1,740.14	4,006.97	6,407.26
PR Taxes - FICA/ Medicare	14,280.39	14,938.84	62,651.25	62,855.65
Ambulance Exp Transfer	506.56	679.44	1,953.02	2,913.58
Ambulance Exp Transfer	2,235.04	2,485.38	8,327.03	7,513.22
Simmons Bank	89.00	94.00	377.00	338.50
Ambulance Transfer	0.00	882.37	2,321.86	3,975.40
Insurance - General	0.00	0.00	0.00	(0.01)
Ambulance Exp Transfer	1,481.75	5,107.63	5,952.91	12,117.60
Insurance - Employee	0.00	0.82	0.00	(37,431.41)
Ambulance Exp Transfer	46,470.68	46,095.10	183,737.69	177,111.93
Rognan & Associates	600.00	600.00	2,400.00	2,400.00
Darla Sansoucie	0.00	0.00	78.00	354.00
Paylocity	297.13	283.68	1,510.31	1,208.76
Lockton	0.00	1,500.00	0.00	3,000.00
EMS/MC C/C Fees	5,501.88	0.00	21,841.73	9,360.97
CMA	0.00	0.00	6,000.00	0.00
One America	0.00	0.00	360.00	3,000.00
Hammond & Shinner	1,071.15	834.75	3,161.85	1,879.50
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	1,500.00	0.00	3,000.00	0.00
Wilson Elser	1,658.70	0.00	1,658.70	0.00
GEMT Fees	0.00	0.00	0.00	196,298.61
Ambulance Transfer	1,040.64	1,401.60	5,096.43	3,668.97
Stryker	1,819.62	4,300.47	1,819.62	7,592.08
Airgas	655.63	545.55	4,052.69	2,680.72
SSM Health	979.55	0.00	3,998.43	840.40
Boundtree	4,527.89	1,930.34	13,417.11	10,859.98
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

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
VISA	0.00	0.00	131.78	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	0.00	0.00	1,270.90	0.00
Ambulance Transfer	126.37	76.72	515.06	425.80
Purcell Tire	0.00	2,605.93	0.00	2,605.93
Sunset Auto	285.34	1,358.88	639.51	1,358.88
Commerce Bank - VISA	0.00	0.00	0.00	61.68
MO River Auto Parts	0.00	0.00	0.00	19.99
American Response Vehicles	0.00	0.00	1,113.27	758.75
Mobile Techs	0.00	712.28	0.00	712.28
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	25.17	0.00	25.17	0.00
Ambulance Expl Transfer	37.19	24.71	818.30	327.62
Ambulance Exp Transfer	70.07	0.00	106.81	0.00
Ambulance Exp Transfer	0.00	60.00	193.50	328.50
Misc. Expenses	0.00	0.00	0.00	688.00
Ambulance Transfer	11.38	73.18	428.90	366.46
SSM Health	10.00	0.00	10.00	0.00
VISA	919.56	181.92	919.56	1,133.45
JVR Enterprises	0.00	0.00	332.50	300.00
Boundtree	0.00	0.00	0.00	15.28
Ambulance Exp Transfer	2,082.42	1,504.20	9,042.35	7,424.72
Training Reimbursements	(400.00)	(30.00)	(450.00)	(110.00)
Ambulance Exp Transfer	320.57	554.80	11,200.70	3,010.68
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Ambulance Transfer	443.67	376.08	2,217.92	2,575.87
Ambulance Exp Transfer	1,583.27	1,715.22	13,204.92	12,553.98
<b>Total Expenditures</b>	<u>280,179.61</u>	<u>290,195.04</u>	<u>1,206,991.83</u>	<u>1,352,078.57</u>
<b>Excess Revenues over (under) Expenditu</b>	<u>\$ (138,250.05)</u>	<u>\$ 1,038,795.28</u>	<u>\$ 513,512.07</u>	<u>\$ 1,797,644.82</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 1,171,086.60	68.07
Ambulance Service Charge	101,947.52	71.83	387,734.13	22.54
Interest Income	39,982.04	28.17	161,683.17	9.40
<b>Total Revenues</b>	<u>141,929.56</u>	<u>100.00</u>	<u>1,720,503.90</u>	<u>100.00</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>141,929.56</u>	<u>100.00</u>	<u>1,720,503.90</u>	<u>100.00</u>
<b>Expenditures</b>				
Salaries-Fire Chief	3,566.88	2.51	16,029.12	0.93
Salaries-Deputy Chiefs	18,951.49	13.35	84,818.92	4.93
Salaries-Admin Assistants	2,762.11	1.95	22,110.82	1.29
Salaries-Office Manager	2,036.01	1.43	9,151.42	0.53
Salaries-EMT/Paramedic	145,590.50	102.58	660,842.91	38.41
<b>Total - Salaries</b>	<u>172,906.99</u>	<u>121.83</u>	<u>792,953.19</u>	<u>46.09</u>
Salaries OT	17,042.00	12.01	33,577.50	1.95
<b>Total - OT Salaries</b>	<u>17,042.00</u>	<u>12.01</u>	<u>33,577.50</u>	<u>1.95</u>
<b>Total - Election Expenses</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total - Depreciated Assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
PR Taxes - FICA/ Medicare	14,280.39	10.06	62,651.25	3.64
<b>Total - Payroll Taxes</b>	<u>14,280.39</u>	<u>10.06</u>	<u>62,651.25</u>	<u>3.64</u>
Ambulance Exp Transfer	506.56	0.36	1,953.02	0.11
<b>Total - Office Supplies</b>	<u>506.56</u>	<u>0.36</u>	<u>1,953.02</u>	<u>0.11</u>
<b>Total - IT Expenses</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Exp Transfer	2,235.04	1.57	8,327.03	0.48
<b>Total - Gas &amp; Oil/ Fuel</b>	<u>2,235.04</u>	<u>1.57</u>	<u>8,327.03</u>	<u>0.48</u>
Bank Charges	89.00	0.06	377.00	0.02
<b>Total - Bank Charges</b>	<u>89.00</u>	<u>0.06</u>	<u>377.00</u>	<u>0.02</u>
<b>Total - Equipment Purchases</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	0.00	0.00	2,321.86	0.13
<b>Total - Dues &amp; Subscriptions</b>	<u>0.00</u>	<u>0.00</u>	<u>2,321.86</u>	<u>0.13</u>
Ambulance Exp Transfer	1,481.75	1.04	5,952.91	0.35
<b>Total - Insurance/ General</b>	<u>1,481.75</u>	<u>1.04</u>	<u>5,952.91</u>	<u>0.35</u>
Ambulance Exp Transfer	46,470.68	32.74	183,737.69	10.68
<b>Total - Insurance/ Employee</b>	<u>46,470.68</u>	<u>32.74</u>	<u>183,737.69</u>	<u>10.68</u>
Rognan & Associates	600.00	0.42	2,400.00	0.14
Darla Sansoucie	0.00	0.00	78.00	0.00
Paylocity	297.13	0.21	1,510.31	0.09
EMS/MC C/C Fees	5,501.88	3.88	21,841.73	1.27
CMA	0.00	0.00	6,000.00	0.35

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
One America	0.00	0.00	360.00	0.02
Hammond & Shinner	1,071.15	0.75	3,161.85	0.18
Creative Planning	1,500.00	1.06	3,000.00	0.17
Wilson Elser	1,658.70	1.17	1,658.70	0.10
Total - Professional Fees	<u>10,628.86</u>	<u>7.49</u>	<u>40,010.59</u>	<u>2.33</u>
Total - GEMT Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	1,040.64	0.73	5,096.43	0.30
Total - Building Maintenance	<u>1,040.64</u>	<u>0.73</u>	<u>5,096.43</u>	<u>0.30</u>
Stryker	1,819.62	1.28	1,819.62	0.11
Airgas	655.63	0.46	4,052.69	0.24
SSM Health	979.55	0.69	3,998.43	0.23
Boundtree	4,527.89	3.19	13,417.11	0.78
Teleflex	0.00	0.00	2,691.00	0.16
Preferred Waste Concepts	0.00	0.00	375.00	0.02
VISA	0.00	0.00	131.78	0.01
Tacmed Solutions	0.00	0.00	1,270.90	0.07
Ambulance Transfer	126.37	0.09	515.06	0.03
Total - Equipment Maintenance	<u>8,109.06</u>	<u>5.71</u>	<u>28,271.59</u>	<u>1.64</u>
Sunset Auto	285.34	0.20	639.51	0.04
American Response Vehicles	0.00	0.00	1,113.27	0.06
VISA	0.00	0.00	1,958.36	0.11
NAPA Auto Parts	25.17	0.02	25.17	0.00
Ambulance Expl Transfer	37.19	0.03	818.30	0.05
Total - Vehicle Maintenance	<u>347.70</u>	<u>0.24</u>	<u>4,554.61</u>	<u>0.26</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Exp Transfer	70.07	0.05	106.81	0.01
Total - Worker's Comp Claims	<u>70.07</u>	<u>0.05</u>	<u>106.81</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>
Ambulance Exp Transfer	0.00	0.00	193.50	0.01
Total - Doctors Fees	<u>0.00</u>	<u>0.00</u>	<u>193.50</u>	<u>0.01</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	11.38	0.01	428.90	0.02
Total - Misc. Expenses	<u>11.38</u>	<u>0.01</u>	<u>428.90</u>	<u>0.02</u>
SSM Health	10.00	0.01	10.00	0.00
VISA	919.56	0.65	919.56	0.05
JVR Enterprises	0.00	0.00	332.50	0.02
Ambulance Exp Transfer	2,082.42	1.47	9,042.35	0.53
Training Reimbursements	(400.00)	(0.28)	(450.00)	(0.03)
Total - Training & Education	<u>2,611.98</u>	<u>1.84</u>	<u>9,854.41</u>	<u>0.57</u>
Ambulance Exp Transfer	320.57	0.23	11,200.70	0.65
Total - Uniforms	<u>320.57</u>	<u>0.23</u>	<u>11,200.70</u>	<u>0.65</u>
Total - Ambulance Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	443.67	0.31	2,217.92	0.13

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
Total - Supplies/ Cleaning & Maintenanc	443.67	0.31	2,217.92	0.13
Ambulance Exp Transfer	1,583.27	1.12	13,204.92	0.77
Total - Utilities	1,583.27	1.12	13,204.92	0.77
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	280,179.61	197.41	1,206,991.83	70.15
Excess Revenue over (under) Expenditur	\$ (138,250.05)	(97.41)	\$ 513,512.07	29.85

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
<b>Revenues</b>				
Tax Revenues	\$ 0.00	655,346.82	\$ 1,171,086.60	2,129,355.96
Ambulance Service Charge	101,947.52	68,865.12	387,734.13	329,277.94
Interest Income	39,982.04	28,945.48	161,683.17	115,256.59
GEMT Revenue	0.00	575,832.90	0.00	575,832.90
<b>Total Revenues</b>	<b>141,929.56</b>	<b>1,328,990.32</b>	<b>1,720,503.90</b>	<b>3,149,723.39</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>141,929.56</b>	<b>1,328,990.32</b>	<b>1,720,503.90</b>	<b>3,149,723.39</b>
<b>Expenditures</b>				
Salaries-Fire Chief	3,566.88	3,456.96	16,029.12	15,534.10
Salaries-Deputy Chiefs	18,951.49	18,080.42	84,818.92	81,880.24
Salaries-Admin Assistants	2,762.11	2,546.69	22,110.82	11,460.10
Salaries-Office Manager	2,036.01	1,970.56	9,151.42	8,856.33
Salaries-EMT/Paramedic	145,590.50	154,968.41	660,842.91	651,424.90
<b>Total - Salaries</b>	<b>172,906.99</b>	<b>181,023.04</b>	<b>792,953.19</b>	<b>769,155.67</b>
Salaries OT	17,042.00	18,278.11	33,577.50	63,055.55
<b>Total - OT Salaries</b>	<b>17,042.00</b>	<b>18,278.11</b>	<b>33,577.50</b>	<b>63,055.55</b>
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total - Depreciated Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
PR Taxes - FICA/ Medicare	14,280.39	14,938.84	62,651.25	62,855.65
<b>Total - Payroll Taxes</b>	<b>14,280.39</b>	<b>14,938.84</b>	<b>62,651.25</b>	<b>62,855.65</b>
Ambulance Exp Transfer	506.56	679.44	1,953.02	2,913.58
<b>Total - Office Supplies</b>	<b>506.56</b>	<b>679.44</b>	<b>1,953.02</b>	<b>2,913.58</b>
<b>Total - IT Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ambulance Exp Transfer	2,235.04	2,485.38	8,327.03	7,513.22
<b>Total - Gas &amp; Oil/ Fuel</b>	<b>2,235.04</b>	<b>2,485.38</b>	<b>8,327.03</b>	<b>7,513.22</b>
Bank Charges	89.00	94.00	377.00	338.50
<b>Total - Bank Charges</b>	<b>89.00</b>	<b>94.00</b>	<b>377.00</b>	<b>338.50</b>
<b>Total - Equipment Purchases</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ambulance Transfer	0.00	882.37	2,321.86	3,975.40
<b>Total - Dues &amp; Subscriptions</b>	<b>0.00</b>	<b>882.37</b>	<b>2,321.86</b>	<b>3,975.40</b>
Insurance - General	0.00	0.00	0.00	(0.01)
Ambulance Exp Transfer	1,481.75	5,107.63	5,952.91	12,117.60
<b>Total - Insurance/ General</b>	<b>1,481.75</b>	<b>5,107.63</b>	<b>5,952.91</b>	<b>12,117.59</b>
Insurance - Employee	0.00	0.82	0.00	(37,431.41)
Ambulance Exp Transfer	46,470.68	46,095.10	183,737.69	177,111.93
<b>Total - Insurance/ Employee</b>	<b>46,470.68</b>	<b>46,095.92</b>	<b>183,737.69</b>	<b>139,680.52</b>
Rognan & Associates	600.00	600.00	2,400.00	2,400.00

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 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	297.13	283.68	1,510.31	1,208.76
Lockton	0.00	1,500.00	0.00	3,000.00
EMS/MC C/C Fees	5,501.88	0.00	21,841.73	9,360.97
CMA	0.00	0.00	6,000.00	0.00
One America	0.00	0.00	360.00	3,000.00
Hammond & Shinner	1,071.15	834.75	3,161.85	1,879.50
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	1,500.00	0.00	3,000.00	0.00
Wilson Elser	1,658.70	0.00	1,658.70	0.00
<b>Total - Professional Fees</b>	<b>10,628.86</b>	<b>3,218.43</b>	<b>40,010.59</b>	<b>24,011.62</b>
GEMT Fees	0.00	0.00	0.00	196,298.61
<b>Total - GEMT Fees</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>196,298.61</b>
Ambulance Transfer	1,040.64	1,401.60	5,096.43	3,668.97
<b>Total - Building Maintenance</b>	<b>1,040.64</b>	<b>1,401.60</b>	<b>5,096.43</b>	<b>3,668.97</b>
Stryker	1,819.62	4,300.47	1,819.62	7,592.08
Airgas	655.63	545.55	4,052.69	2,680.72
SSM Health	979.55	0.00	3,998.43	840.40
Boundtree	4,527.89	1,930.34	13,417.11	10,859.98
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	0.00	0.00	131.78	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	0.00	0.00	1,270.90	0.00
Ambulance Transfer	126.37	76.72	515.06	425.80
<b>Total - Equipment Maintenance</b>	<b>8,109.06</b>	<b>6,853.08</b>	<b>28,271.59</b>	<b>23,225.67</b>
Purcell Tire	0.00	2,605.93	0.00	2,605.93
Sunset Auto	285.34	1,358.88	639.51	1,358.88
Commerce Bank - VISA	0.00	0.00	0.00	61.68
MO River Auto Parts	0.00	0.00	0.00	19.99
American Response Vehicles	0.00	0.00	1,113.27	758.75
Mobile Techs	0.00	712.28	0.00	712.28
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	25.17	0.00	25.17	0.00
Ambulance Expl Transfer	37.19	24.71	818.30	327.62
<b>Total - Vehicle Maintenance</b>	<b>347.70</b>	<b>4,701.80</b>	<b>4,554.61</b>	<b>7,120.13</b>
<b>Total - Lease Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ambulance Exp Transfer	70.07	0.00	106.81	0.00
<b>Total - Worker's Comp Claims</b>	<b>70.07</b>	<b>0.00</b>	<b>106.81</b>	<b>0.00</b>
<b>Total - Rental Management Fee</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total - Mortgage Payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ambulance Exp Transfer	0.00	60.00	193.50	328.50
<b>Total - Doctors Fees</b>	<b>0.00</b>	<b>60.00</b>	<b>193.50</b>	<b>328.50</b>
<b>Total - Rental Repair</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Misc. Expenses	0.00	0.00	0.00	688.00
Ambulance Transfer	11.38	73.18	428.90	366.46
Total - Misc. Expenses	<u>11.38</u>	<u>73.18</u>	<u>428.90</u>	<u>1,054.46</u>
SSM Health	10.00	0.00	10.00	0.00
VISA	919.56	181.92	919.56	1,133.45
JVR Enterprises	0.00	0.00	332.50	300.00
Boundtree	0.00	0.00	0.00	15.28
Ambulance Exp Transfer	2,082.42	1,504.20	9,042.35	7,424.72
Training Reimbursements	(400.00)	(30.00)	(450.00)	(110.00)
Total - Training & Education	<u>2,611.98</u>	<u>1,656.12</u>	<u>9,854.41</u>	<u>8,763.45</u>
Ambulance Exp Transfer	320.57	554.80	11,200.70	3,010.68
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Total - Uniforms	<u>320.57</u>	<u>554.80</u>	<u>11,200.70</u>	<u>10,871.63</u>
Total - Ambulance Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	443.67	376.08	2,217.92	2,575.87
Total - Supplies/ Cleaning & Maintenanc	<u>443.67</u>	<u>376.08</u>	<u>2,217.92</u>	<u>2,575.87</u>
Ambulance Exp Transfer	1,583.27	1,715.22	13,204.92	12,553.98
Total - Utilities	<u>1,583.27</u>	<u>1,715.22</u>	<u>13,204.92</u>	<u>12,553.98</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>280,179.61</u>	<u>290,195.04</u>	<u>1,206,991.83</u>	<u>1,352,078.57</u>
Excess Revenue over (under) Expenditur	<u>\$ (138,250.05)</u>	<u>\$ 1,038,795.28</u>	<u>\$ 513,512.07</u>	<u>\$ 1,797,644.82</u>



Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 194,421.71	91.80
Interest Income	4,186.32	100.00	17,357.55	8.20
<b>Total Revenues</b>	<u>4,186.32</u>	<u>100.00</u>	<u>211,779.26</u>	<u>100.00</u>
<b>Cost of Sales</b>				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>4,186.32</u>	<u>100.00</u>	<u>211,779.26</u>	<u>100.00</u>
<b>Expenditures</b>				
Dispatching Services	0.00	0.00	244,383.31	115.40
Telephone Expenses	2,686.02	64.16	10,915.23	5.15
Communication Expense	3,755.96	89.72	15,657.34	7.39
<b>Total Expenditures</b>	<u>6,441.98</u>	<u>153.88</u>	<u>270,955.88</u>	<u>127.94</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (2,255.66)</u>	<u>(53.88)</u>	<u>\$ (59,176.62)</u>	<u>(27.94)</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 194,421.71	91.80
Simmons Bank Interest	4,186.32	100.00	17,357.55	8.20
	<u>4,186.32</u>	<u>100.00</u>	<u>211,779.26</u>	<u>100.00</u>
<b>Total Revenues</b>				
<b>Cost of Sales</b>				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Cost of Sales</b>				
<b>Gross Profit</b>	<u>4,186.32</u>	<u>100.00</u>	<u>211,779.26</u>	<u>100.00</u>
<b>Expenditures</b>				
Central County Emergency 911	0.00	0.00	244,383.31	115.40
Charter Communications	0.00	0.00	557.20	0.26
AT&T	2,412.08	57.62	9,686.54	4.57
VISA	273.94	6.54	671.49	0.32
Miken Technologies	2,152.32	51.41	8,463.83	4.00
Sikich	0.00	0.00	182.25	0.09
AT&T	1,355.57	32.38	5,422.28	2.56
VISA	248.07	5.93	867.98	0.41
Knox Company	0.00	0.00	721.00	0.34
	<u>6,441.98</u>	<u>153.88</u>	<u>270,955.88</u>	<u>127.94</u>
<b>Total Expenditures</b>				
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (2,255.66)</u>	<u>(53.88)</u>	<u>\$ (59,176.62)</u>	<u>(27.94)</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
<b>Revenues</b>				
Tax Revenues	\$ 0.00	\$ 108,925.45	\$ 194,421.71	\$ 353,913.07
Interest Income	4,186.32	2,798.85	17,357.55	11,114.60
<b>Total Revenues</b>	<u>4,186.32</u>	<u>111,724.30</u>	<u>211,779.26</u>	<u>365,027.67</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>4,186.32</u>	<u>111,724.30</u>	<u>211,779.26</u>	<u>365,027.67</u>
<b>Expenditures</b>				
Dispatching Services	0.00	0.00	244,383.31	232,746.01
Telephone Expenses	2,686.02	2,781.35	10,915.23	11,225.28
Communication Expense	3,755.96	3,493.72	15,657.34	19,410.05
<b>Total Expenditures</b>	<u>6,441.98</u>	<u>6,275.07</u>	<u>270,955.88</u>	<u>263,381.34</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (2,255.66)</u>	<u>\$ 105,449.23</u>	<u>\$ (59,176.62)</u>	<u>\$ 101,646.33</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	\$ 108,925.45	\$ 194,421.71	\$ 353,913.07
Simmons Bank Interest	4,186.32	2,798.85	17,357.55	11,114.60
<b>Total Revenues</b>	<u>4,186.32</u>	<u>111,724.30</u>	<u>211,779.26</u>	<u>365,027.67</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>4,186.32</u>	<u>111,724.30</u>	<u>211,779.26</u>	<u>365,027.67</u>
<b>Expenditures</b>				
Central County Emergency 911	0.00	0.00	244,383.31	232,746.01
Charter Communications	0.00	490.19	557.20	2,616.64
Commerce Bank Visa	0.00	0.00	0.00	79.99
AT&T	2,412.08	2,457.10	9,686.54	8,934.30
VISA	273.94	0.00	671.49	169.98
Telephone Reimbursements	0.00	(165.94)	0.00	(575.63)
Charter Communications	0.00	0.00	0.00	1,438.77
Miken Technologies	2,152.32	2,038.16	8,463.83	8,199.94
Sikich	0.00	0.00	182.25	115.50
AT&T	1,355.57	1,355.57	5,422.28	8,763.81
VISA	248.07	99.99	867.98	316.03
Knox Company	0.00	0.00	721.00	576.00
<b>Total Expenditures</b>	<u>6,441.98</u>	<u>6,275.07</u>	<u>270,955.88</u>	<u>263,381.34</u>
<b>Excess Revenues over (under) Expenditu</b>	<u>\$ (2,255.66)</u>	<u>\$ 105,449.23</u>	<u>\$ (59,176.62)</u>	<u>\$ 101,646.33</u>

Fenton FPD - Pension  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
April 30, 2024

ASSETS

Current Assets		
Simmons Bank - 2944	\$	888,477.74
Investments		40,390,761.41
Investments-Emp 457 Plan		6,953,192.16
Taxes Receivable - Current		<u>712,028.00</u>
Total Current Assets		48,944,459.31
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>48,944,459.31</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	\$	<u>6,953,192.16</u>
Total Current Liabilities		6,953,192.16
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		<u>304,182.00</u>
Total Deferred Inflows of Resources		<u>304,182.00</u>
Total Liabilities		7,257,374.16
Fund Balance		
Held in Trust for Emp Retire	41,282,228.42	
Excess Revenue over (under) Ex	<u>404,856.73</u>	
Total Fund Balance		<u>41,687,085.15</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>48,944,459.31</u></u>



Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 390,147.25	96.37
Interest Income	3,987.46	100.00	14,709.48	3.63
	<u>3,987.46</u>	<u>100.00</u>	<u>404,856.73</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>3,987.46</u>	<u>100.00</u>	<u>404,856.73</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 3,987.46</u>	<u>100.00</u>	<u>\$ 404,856.73</u>	<u>100.00</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 390,147.25	96.37
Simmons Bank Interest	3,987.46	100.00	14,709.48	3.63
	<u>3,987.46</u>	<u>100.00</u>	<u>404,856.73</u>	<u>100.00</u>
<b>Total Revenues</b>				
<b>Cost of Sales</b>				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Cost of Sales</b>				
	<u>3,987.46</u>	<u>100.00</u>	<u>404,856.73</u>	<u>100.00</u>
<b>Gross Profit</b>				
<b>Expenditures</b>				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expenditures</b>				
Excess Revenue over (under) Expenditur	\$ <u>3,987.46</u>	<u>100.00</u>	\$ <u>404,856.73</u>	<u>100.00</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Revenues	\$ 0.00	\$ 218,571.06	\$ 390,147.25	\$ 710,177.09
Interest Income	3,987.46	4,841.13	14,709.48	17,142.45
<b>Total Revenues</b>	<u>3,987.46</u>	<u>223,412.19</u>	<u>404,856.73</u>	<u>727,319.54</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>3,987.46</u>	<u>223,412.19</u>	<u>404,856.73</u>	<u>727,319.54</u>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ 3,987.46</u>	<u>\$ 223,412.19</u>	<u>\$ 404,856.73</u>	<u>\$ 727,319.54</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	\$ 218,571.06	\$ 390,147.25	\$ 710,177.09
Simmons Bank Interest	3,987.46	4,841.13	14,709.48	17,142.45
<b>Total Revenues</b>	<u>3,987.46</u>	<u>223,412.19</u>	<u>404,856.73</u>	<u>727,319.54</u>
<b>Cost of Sales</b>				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>3,987.46</u>	<u>223,412.19</u>	<u>404,856.73</u>	<u>727,319.54</u>
<b>Expenditures</b>				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Excess Revenues over (under) Expenditu</b>	<u>\$ 3,987.46</u>	<u>\$ 223,412.19</u>	<u>\$ 404,856.73</u>	<u>\$ 727,319.54</u>

Fenton FPD - Debt Service  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
April 30, 2024

ASSETS

Current Assets		
Simmons Bank	\$ 2,022,126.34	
Taxes Receivable	1,544,051.00	
Total Current Assets		3,566,177.34
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>3,566,177.34</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$ 659,626.00	
Total Deferred Inflows of Resources		659,626.00
Total Liabilities		659,626.00
Fund Balance		
Fund Balance - Assigned	3,796,621.36	
Excess Revenue over (under) Ex	(890,070.02)	
Total Fund Balance		2,906,551.34
Total Liab, Def Infls & Fund Balance	\$	<u>3,566,177.34</u>

Fenton FPD - Debt Service  
Statement of Revenues and Expenditures  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenue-Current	\$ 0.00	0.00	\$ 844,180.22	99.48
Simmons Bank	828.40	100.00	4,442.76	0.52
<b>Total Revenues</b>	<u>828.40</u>	<u>100.00</u>	<u>848,622.98</u>	<u>100.00</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>828.40</u>	<u>100.00</u>	<u>848,622.98</u>	<u>100.00</u>
<b>Expenditures</b>				
UMB Bank	0.00	0.00	318.00	0.04
Bond Interest	0.00	0.00	428,375.00	50.48
Bond Principal	0.00	0.00	1,310,000.00	154.37
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>	<u>1,738,693.00</u>	<u>204.88</u>
<b>Excess of Revenue over (under) Expend</b>	<u>\$ 828.40</u>	<u>100.00</u>	<u>\$ (890,070.02)</u>	<u>(104.88)</u>

Fenton FPD - Debt Service  
Statements of Revenues and Expenditures  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Tax Revenue-Current	\$ 0.00	\$ 437,296.13	\$ 844,180.22	\$ 1,426,127.66
Simmons Bank	828.40	794.26	4,442.76	4,383.50
<b>Total Revenues</b>	<u>828.40</u>	<u>438,090.39</u>	<u>848,622.98</u>	<u>1,430,511.16</u>
<b>Cost of Sales</b>				
Total Cost of Sales	0.00	0.00	0.00	0.00
<b>Gross Profit</b>	<u>828.40</u>	<u>438,090.39</u>	<u>848,622.98</u>	<u>1,430,511.16</u>
<b>Expenditures</b>				
UMB Bank	0.00	300.00	318.00	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
<b>Total Expenditures</b>	<u>0.00</u>	<u>300.00</u>	<u>1,738,693.00</u>	<u>2,072,218.00</u>
<b>Excess Revenue over (under) Expend</b>	<u>\$ 828.40</u>	<u>\$ 437,790.39</u>	<u>\$ (890,070.02)</u>	<u>\$ (641,706.84)</u>

Fenton FPD - Capital Projects  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
April 30, 2024

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>4,711,123.62</u>
Total Current Assets		4,711,123.62
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>4,711,123.62</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>(290,141.95)</u>	
Total Fund Balance		<u>4,667,484.46</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>4,711,123.62</u></u>



Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Simmons Bank Interest	\$ 194.41	100.00	\$ 809.43	100.00
<b>Total Revenues</b>	<u>194.41</u>	<u>100.00</u>	<u>809.43</u>	<u>100.00</u>
<b>Cost of Sales</b>				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>194.41</u>	<u>100.00</u>	<u>809.43</u>	<u>100.00</u>
<b>Expenditures</b>				
Station 1 Construction	100,758.90	1,828.04	218,280.98	16,967.25
Station 4 Construction	3,215.00	1,653.72	71,917.75	8,884.99
Bank Charges	<u>187.86</u>	<u>96.63</u>	<u>752.65</u>	<u>92.99</u>
<b>Total Expenditures</b>	<u>104,161.76</u>	<u>3,578.40</u>	<u>290,951.38</u>	<u>15,945.22</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (103,967.35)</u>	<u>(53,478.4)</u>	<u>\$ (290,141.95)</u>	<u>(35,845.2)</u>

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Simmons Bank Interest - 5766	\$ 194.41	100.00	\$ 809.43	100.00
<b>Total Revenues</b>	<u>194.41</u>	<u>100.00</u>	<u>809.43</u>	<u>100.00</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>194.41</u>	<u>100.00</u>	<u>809.43</u>	<u>100.00</u>
<b>Expenditures</b>				
VISA	0.00	0.00	2,545.95	314.54
Lawlor Corp	100,758.90	1,828.04	215,735.03	16,652.71
Hallmark Stone	0.00	0.00	229.23	28.32
VISA	0.00	0.00	2,609.25	322.36
Professional Furniture	0.00	0.00	1,190.00	147.02
Landco Construction	0.00	0.00	35,577.70	4,395.40
Space Form Architect	0.00	0.00	2,925.24	361.40
RFC Richardet Floor	0.00	0.00	15,091.00	1,864.40
Merlo Plumbing	0.00	0.00	2,521.00	311.45
Advanced Exercise	0.00	0.00	4,959.33	612.69
Backdraft Woodworking	0.00	0.00	3,600.00	444.76
Zumwalt	3,215.00	1,653.72	3,215.00	397.19
Simmons Bank	187.86	96.63	752.65	92.99
<b>Total Expenditures</b>	<u>104,161.76</u>	<u>13,578.40</u>	<u>290,951.38</u>	<u>15,945.22</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (103,967.35)</u>	<u>(53,478.4)</u>	<u>\$ (290,141.95)</u>	<u>(35,845.2)</u>

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 194.41	200.71	\$ 809.43	1,352.76
Total Revenues	<u>194.41</u>	<u>200.71</u>	<u>809.43</u>	<u>1,352.76</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>194.41</u>	<u>200.71</u>	<u>809.43</u>	<u>1,352.76</u>
Expenditures				
Bld Construction House2	0.00	0.00	0.00	6,434.52
Station 1 Construction	100,758.90	19,245.21	218,280.98	36,347.92
Station 4 Construction	3,215.00	0.00	71,917.75	0.00
Bank Charges	187.86	197.29	752.65	776.83
Total Expenditures	<u>104,161.76</u>	<u>19,442.50</u>	<u>290,951.38</u>	<u>43,559.27</u>
Excess Revenue over (under) Expenditur	<u>\$ (103,967.35)</u>	<u>(19,241.79)</u>	<u>\$ (290,141.95)</u>	<u>(42,206.51)</u>

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Four Months Ending April 30, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
Simmons Bank Interest	\$ 0.00	200.71	\$ 0.00	689.77
Simmons Bank Interest - 5766	194.41	0.00	809.43	662.99
<b>Total Revenues</b>	<u>194.41</u>	<u>200.71</u>	<u>809.43</u>	<u>1,352.76</u>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Gross Profit</b>	<u>194.41</u>	<u>200.71</u>	<u>809.43</u>	<u>1,352.76</u>
<b>Expenditures</b>				
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	18,334.95	0.00	33,269.62
Holt Electrical Supply	0.00	910.26	0.00	3,078.30
VISA	0.00	0.00	2,545.95	0.00
Lawlor Corp	100,758.90	0.00	215,735.03	0.00
Halmark Stone	0.00	0.00	229.23	0.00
VISA	0.00	0.00	2,609.25	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	3,215.00	0.00	3,215.00	0.00
Simmons Bank	187.86	197.29	752.65	776.83
<b>Total Expenditures</b>	<u>104,161.76</u>	<u>19,442.50</u>	<u>290,951.38</u>	<u>43,559.27</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (103,967.35)</u>	<u>(19,241.79)</u>	<u>\$ (290,141.95)</u>	<u>(42,206.51)</u>