

Fenton

Fire Protection District

Financial Statements

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February 2024

Rognan & Associates

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**Accountant's Compilation Report**

Board of Directors  
Fenton Fire Protection District  
1001 Assembly Parkway  
Fenton, Missouri 63026

**COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS**

Management is responsible for the accompanying general purpose financial statements of Fenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of February 29, 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

March 18, 2024

## FENTON FIRE PROTECTION DISTRICT

### FINANCIAL STATEMENT ANALYSIS - MONTHLY

FEB 29, 2024 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	5.96	(2.34)	6.28	(2.02)
<b>February</b>	<b>16.70</b>	<b>13.60</b>	<b>(3.10)</b>	<b>13.37</b>	<b>(3.33)</b>
March	25.00				
April	33.30				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
<b>December</b>	<b>100.00</b>				
<b>(\$526,743)</b>	<b>1%</b>	<b>\$117,130</b>	<b>(\$363,102)</b>	<b>\$48,841</b>	<b>(\$162,640)</b>
2023	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.83	(1.47)	6.65	(1.65)
<b>February</b>	<b>16.70</b>	<b>13.37</b>	<b>(3.33)</b>	<b>12.80</b>	<b>(3.90)</b>
March	25.00	20.35	(4.65)	25.94	0.94
April	33.30	25.95	(7.35)	32.59	(0.71)
May	41.70	32.08	(9.62)	39.47	(2.23)
June	50.00	44.06	(5.94)	49.72	(0.28)
July	58.30	46.90	(11.40)	56.57	(1.73)
August	66.60	53.39	(13.21)	65.24	(1.36)
September	75.00	58.39	(16.61)	71.34	(3.66)
October	83.30	64.04	(19.26)	78.12	(5.18)
November	91.60	72.30	(19.30)	84.96	(6.64)
<b>December</b>	<b>100.00</b>	<b>80.02</b>	<b>(19.98)</b>	<b>93.94</b>	<b>(6.06)</b>
<b>(\$2,636,699)</b>	<b>1%</b>	<b>\$117,130</b>	<b>(\$2,339,608)</b>	<b>\$48,841</b>	<b>(\$295,990)</b>
2022	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	4.91	(3.39)	7.17	(1.13)
<b>February</b>	<b>16.70</b>	<b>9.53</b>	<b>(7.17)</b>	<b>13.69</b>	<b>(3.01)</b>
March	25.00	15.81	(9.19)	27.45	2.45
April	33.30	20.15	(13.15)	33.44	0.14
May	41.70	29.78	(11.92)	39.70	(2.00)
June	50.00	37.12	(12.88)	50.73	0.73
July	58.30	42.33	(15.97)	57.84	(0.46)
August	66.60	47.33	(19.27)	64.87	(1.73)
September	75.00	58.13	(16.87)	77.63	2.63
October	83.30	63.03	(20.27)	84.29	0.99
November	91.60	68.28	(23.32)	91.73	0.13
<b>December</b>	<b>100.00</b>	<b>78.29</b>	<b>(21.71)</b>	<b>99.38</b>	<b>(0.62)</b>
<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>
2021	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.62	(1.68)	6.70	(1.60)
<b>February</b>	<b>16.70</b>	<b>12.83</b>	<b>(3.87)</b>	<b>13.03</b>	<b>(3.67)</b>
March	25.00	18.72	(6.28)	19.23	(5.77)
April	33.30	27.53	(5.77)	27.65	(5.65)
May	41.70	34.21	(7.49)	34.20	(7.50)
June	50.00	47.11	(2.89)	51.82	1.82
July	58.30	53.64	(4.66)	58.48	0.18
August	66.60	60.54	(6.06)	66.68	0.08
September	75.00	69.13	(5.87)	75.18	0.18
October	83.30	75.77	(7.53)	81.45	(1.85)
November	91.60	82.07	(9.53)	88.43	(3.17)
<b>December</b>	<b>100.00</b>	<b>88.09</b>	<b>(11.91)</b>	<b>94.53</b>	<b>(5.47)</b>
<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		FEB 29, 2024		PAGE 3
ACTUAL Y-T-D 2024 - COMPARED TO 2024 BUDGET		2024	2024	
	ACTUAL Y-T-D	BUDGET	OVER (UNDER)	% OF
			BUDGET	BUDGET
<b>REVENUES</b>				
Tax collections	\$5,076,964	\$15,577,734	(\$10,500,770)	32.59%
Building and other permits	64,728	125,000	(60,272)	51.78%
Ambulance fees, net	195,361	725,000	(529,639)	26.95%
Interest	283,458	400,000	(116,542)	70.86%
Miscellaneous revenue	6,186	26,500	(20,314)	23.34%
GEMT revenue	0	120,000	(120,000)	0.00%
<b>TOTAL REVENUES</b>	<b>\$5,626,697</b>	<b>\$16,974,234</b>	<b>(\$11,347,537)</b>	<b>33.15%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$241	\$2,000	(\$1,759)	12.05%
Building maintenance	5,430	101,840	(96,410)	5.33%
Depreciated assets - capital assets	53,326	1,133,022	(1,079,696)	4.71%
Doctors fees & medical exams	0	75,000	(75,000)	0.00%
Dues and subscriptions	7,740	41,973	(34,233)	18.44%
Election expenses	0	0	0	
Equipment maintenance & expensed	12,261	250,175	(237,914)	4.90%
Equipment maintenance & expensed - IT	23,393	151,500	(128,107)	15.44%
Equipment purchases and replacement	7,701	705,000	(697,299)	1.09%
Gasoline and oil	13,013	108,500	(95,487)	11.99%
Insurance - employee - medical & dental	280,699	2,227,700	(1,947,001)	12.60%
Insurance - general	9,964	765,500	(755,536)	1.30%
Miscellaneous expenses	884	14,250	(13,366)	6.20%
Office supplies and expenses	2,607	42,200	(39,593)	6.18%
Payroll taxes	120,488	630,000	(509,512)	19.13%
Professional fees & services	26,797	213,000	(186,203)	12.58%
Professional fees & services - GEMT	0	100,000	(100,000)	0.00%
Salaries	1,575,489	9,313,000	(7,737,511)	16.92%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	5,130	28,000	(22,870)	18.32%
Training and education	25,700	196,150	(170,450)	13.10%
Uniforms	27,546	146,750	(119,204)	18.77%
Utilities	27,546	170,000	(142,454)	16.20%
Vehicle maintenance & repairs	19,437	176,500	(157,063)	11.01%
Work Comp Claims	123	5,000	(4,877)	2.46%
<b>TOTAL EXPENDITURES</b>	<b>\$2,245,515</b>	<b>\$16,597,060</b>	<b>(\$14,351,545)</b>	<b>13.53%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$3,381,182</b>	<b>\$377,174</b>	<b>\$3,004,008</b>	<b>896.45%</b>
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$0	-0.00%
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$115,694</b>	<b>(\$115,694)</b>	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$3,381,182</b>	<b>(\$357,132)</b>	<b>\$2,888,314</b>	

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

GENERAL + AMBULANCE FUND COMBINED				FEB 29, 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		\$5,076,964	\$6,339,831	(\$1,262,867)	✓ -19.92%
Building and other permits		64,728	15,206	49,522	✓ 325.67%
Ambulance fees, net		195,361	151,056	44,305	✓ 29.33%
Interest		283,458	193,099	90,359	✓ 46.79%
Miscellaneous revenue		6,186	100	6,086	6086.00%
GEMT revenue		0	0	0	
<b>TOTAL REVENUES</b>		<b>\$5,626,697</b>	<b>\$6,699,292</b>	<b>(\$1,072,595)</b>	<b>✓ -16.01%</b>
<b>EXPENDITURES</b>					
Bank service charges		\$241	\$223	\$18	8.07%
Building maintenance		5,430	6,052	(622)	-10.28%
Depreciated assets - capital assets		53,326	5,655	47,671	✓ 842.99%
Doctors fees & medical exams		0	796	(796)	-100.00%
Dues and subscriptions		7,740	7,915	(175)	-2.21%
Election expenses		0	0	0	
Equipment maintenance & expensed		12,261	11,065	1,196	10.81%
Equipment maintenance & expensed - IT		23,393	18,808	4,585	24.38%
Equipment purchases and replacement		7,701	426,181	(418,480)	✓ -98.19%
Gasoline and oil		13,013	13,444	(431)	-3.21%
Insurance - employee - medical & dental		280,699	258,002	22,697	✓ 8.80%
Insurance - general		9,964	18,427	(8,463)	-45.93%
Miscellaneous expenses		884	1,508	(624)	-41.38%
Office supplies and expenses		2,607	5,520	(2,913)	-52.77%
Payroll taxes		120,488	93,818	26,670	✓ 28.43%
Professional fees & services		26,797	40,068	(13,271)	✓ -33.12%
Professional fees & services - GEMT		0	0	0	
Salaries		1,541,463	1,149,718	391,745	✓ 34.07%
Salaries - OT		34,026	77,459	(43,433)	✓ -56.07%
Supplies - EMS - cleaning		5,130	4,983	147	2.95%
Training and education		25,700	36,731	(11,031)	✓ -30.03%
Uniforms		27,546	26,641	905	3.40%
Utilities		27,546	26,632	914	3.43%
Vehicle maintenance & repairs		19,437	14,247	5,190	36.43%
Work Comp Claims		123	0	123	
<b>TOTAL EXPENDITURES</b>		<b>\$2,245,515</b>	<b>\$2,243,893</b>	<b>\$1,622</b>	<b>✓ 0.07%</b>
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>		<b>\$3,381,182</b>	<b>\$4,455,399</b>	<b>(\$1,074,217)</b>	<b>-24.11%</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>\$3,381,182</b>	<b>\$4,455,399</b>	<b>(\$1,074,217)</b>	<b>-24.11%</b>

**FENTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET - ALL FUNDS				FEB 29, 2024			PAGE 5
	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	425,500
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	229,650	765,500					765,500
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	29,640	12,660	42,200					42,200
Payroll taxes	441,000	189,000	630,000					630,000
Professional fees & services	142,100	70,900	213,000			1,000		214,000
Professional fees & services - GEMT		100,000	100,000					100,000
Salaries	6,598,600	2,714,400	9,313,000					9,313,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	19,600	8,400	28,000					28,000
Training and education	124,175	71,975	196,150					196,150
Uniforms	104,225	42,525	146,750					146,750
Utilities	119,000	51,000	170,000	99,650				269,650
Vehicle maintenance & repairs	149,000	27,500	176,500					176,500
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				488,767				488,767
Pension Contribution					2,047,562			2,047,562
Debt Service payments - principal + interest						2,144,800		2,144,800
<b>TOTAL EXPENDITURES</b>	<b>\$11,712,969</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 (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>(\$5,081,859)</b>
General/Ambulance/Pension Overhead Transfer	(\$850,000)		(\$850,000)		\$850,000	\$0	\$0	\$0
<b>USE OF DISTRICT RESERVES</b>	<b>\$115,694</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 (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				FEB 29, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
<b>REVENUES</b>								
Tax collections	\$3,909,242	\$1,167,722	\$5,076,964	\$193,863	\$389,026	\$841,751		\$8,501,604
Building and other permits	64,728		64,728					64,728
Ambulance fees, net		195,361	195,361					195,361
Interest	203,749	79,709	283,458	8,829	6,824	2,759	408	302,078
Miscellaneous revenue	6,186	0	6,186				0	6,186
GEMT revenue	0	0	0					0
<b>TOTAL REVENUES</b>	<b>\$4,183,905</b>	<b>\$1,442,792</b>	<b>\$5,626,897</b>	<b>\$202,692</b>	<b>\$395,650</b>	<b>\$844,510</b>	<b>\$408</b>	<b>\$7,069,957</b>
<b>EXPENDITURES</b>								
Bank service charges	\$74	\$167	\$241					\$241
Building maintenance	3,801	1,629	5,430					5,430
Depreciated assets - capital assets	53,328	0	53,328				0	53,328
Doctors fees & medical exams	0	0	0					0
Dues and subscriptions	5,418	2,322	7,740					7,740
Election expenses	0	0	0					0
Equipment maintenance & expensed	847	11,414	12,261					12,261
Equipment maintenance & expensed - IT	23,393		23,393					23,393
Equipment purchases and replacement	7,701	0	7,701					7,701
Gasoline and oil	9,109	3,904	13,013				65,479	73,180
Insurance - employee - medical & dental	189,750	90,949	280,699					280,699
Insurance - general	6,975	2,989	9,964					9,964
Miscellaneous expenses	622	262	884					884
Office supplies and expenses	1,825	782	2,607					2,607
Payroll taxes	85,361	35,127	120,488					120,488
Professional fees & services	10,972	15,825	26,797				363	27,180
Professional fees & services - GEMT		0	0					0
Salaries	1,115,288	460,201	1,575,489					1,575,489
Salaries - OT			0					0
Supplies - cleaning & laundry	3,591	1,539	5,130					5,130
Training and education	20,341	5,359	25,700					25,700
Uniforms	19,252	8,294	27,546					27,546
Utilities	19,282	8,264	27,546	11,257				38,803
Vehicle maintenance & repairs	15,678	3,759	19,437					19,437
Work Comp Claims	86	37	123					123
Dispatch - CCE-911			0	244,383				244,383
Pension Contribution								0
Debt Service payments - principal + interest					\$0	1,738,375		1,738,375
<b>TOTAL EXPENDITURES</b>	<b>\$1,592,692</b>	<b>\$652,823</b>	<b>2,245,515</b>	<b>\$255,640</b>	<b>\$0</b>	<b>\$1,738,375</b>	<b>\$65,862</b>	<b>\$4,305,392</b>
<b>REVENUES OVER EXPENDITURES</b>								
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$2,591,213</b>	<b>\$789,969</b>	<b>\$3,381,182</b>	<b>(\$52,948)</b>	<b>\$395,650</b>	<b>(\$893,865)</b>	<b>(\$65,454)</b>	<b>\$2,764,565</b>
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>REVENUES OVER EXPENDITURES</b>								
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$2,591,213</b>	<b>\$789,969</b>	<b>\$3,381,182</b>	<b>(\$52,948)</b>	<b>\$395,650</b>	<b>\$0</b>	<b>(\$65,454)</b>	<b>\$3,658,430</b>

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

	BUDGET TO ACTUAL - ALL FUNDS				FEB 29, 2024	DEBT SERVICE	CAPITAL PROJECTS	PAGE 7		
	OVER (UNDER) BUDGET								PENSION	TOTAL
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH						
<b>REVENUES</b>										
Tax collections	(\$9,086,533)	(\$2,414,237)	(\$10,500,770)	(\$400,957)	(\$803,536)	\$0		(\$13,383,376)		
Building and other permits	(60,272)	0	(60,272)	0	0	0		(60,272)		
Ambulance fees, net	0	(529,639)	(529,639)	0	0	0		(529,639)		
Interest	(96,251)	(20,291)	(116,542)	(1,171)	1,624	(1,092)		(124,422)		
Miscellaneous revenue	(20,314)	0	(20,314)	0	0	0		(20,314)		
GEMT revenue	0	(120,000)	(120,000)	0	0	0		(120,000)		
<b>TOTAL REVENUES</b>	<b>(\$8,263,370)</b>	<b>(\$3,084,167)</b>	<b>(\$11,347,537)</b>	<b>(\$402,128)</b>	<b>(\$801,912)</b>	<b>\$0</b>	<b>(\$1,092)</b>	<b>(\$14,218,023)</b>		
<b>EXPENDITURES</b>										
Bank service charges	(\$426)	(\$1,333)	(\$1,759)	\$0	\$0	\$0		(\$1,759)		
Building maintenance	(67,487)	(28,923)	(96,410)	0	0	0		(96,410)		
Depreciated assets - capital assets	(619,696)	(480,000)	(1,079,696)	0	0	0		(1,079,696)		
Doctors fees & medical exams	(52,500)	(22,500)	(75,000)	0	0	0		(75,000)		
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	(117,578)	(120,336)	(237,914)	0	0	0		(237,914)		
Equipment maintenance & expensed - IT	(128,107)	0	(128,107)	0	0	0		(128,107)		
Equipment purchases and replacement	(897,299)	0	(897,299)	0	0	(4,935,521)		(5,832,820)		
Gasoline and oil	(66,841)	(28,646)	(95,487)	0	0	0		(95,487)		
Insurance - employee - medical & dental	(1,369,640)	(577,361)	(1,947,001)	0	0	0		(1,947,001)		
Insurance - general	(528,876)	(226,681)	(755,536)	0	0	0		(755,536)		
Miscellaneous expenses	(8,153)	(5,213)	(13,366)	0	0	0		(13,366)		
Office supplies and expenses	(27,715)	(11,878)	(39,593)	0	0	0		(39,593)		
Payroll taxes	(355,639)	(153,873)	(509,512)	0	0	0		(509,512)		
Professional fees & services	(131,129)	(55,075)	(186,203)	0	0	383		(186,820)		
Professional fees & services - GEMT	0	(100,000)	(100,000)	0	0	0		(100,000)		
Salaries	(5,483,312)	(2,254,199)	(7,737,511)	0	0	0		(7,737,511)		
Salaries - OT	0	0	0	0	0	0		0		
Supplies - cleaning & laundry	(16,009)	(6,861)	(22,870)	0	0	0		(22,870)		
Training and education	(103,834)	(66,616)	(170,450)	0	0	0		(170,450)		
Uniforms	(84,973)	(34,231)	(119,204)	0	0	0		(119,204)		
Utilities	(99,718)	(42,736)	(142,454)	(88,393)	0	0		(230,847)		
Vehicle maintenance & repairs	(133,322)	(23,741)	(157,063)	0	0	0		(157,063)		
Work Comp Claims	(3,414)	(1,483)	(4,877)	0	0	0		(4,877)		
Dispatch - CCE-911	0	0	0	(244,384)	0	0		(244,384)		
Pension Contribution	0	0	0	0	(2,047,562)	0		(2,047,562)		
Debt Service payments - principal + interest	0	0	0	0	0	(406,425)		(406,425)		
<b>TOTAL EXPENDITURES</b>	<b>(\$10,120,277)</b>	<b>(\$4,231,268)</b>	<b>(\$14,351,545)</b>	<b>(\$332,777)</b>	<b>(\$2,047,562)</b>	<b>(\$406,425)</b>	<b>(\$4,935,138)</b>	<b>(\$22,074,447)</b>		
<b>REVENUES OVER EXPENDITURES</b>										
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$1,856,907</b>	<b>\$1,147,101</b>	<b>\$3,004,008</b>	<b>(\$69,351)</b>	<b>\$1,245,650</b>	<b>\$406,425</b>	<b>\$4,934,046</b>	<b>\$7,856,424</b>		



**FENTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET TO ACTUAL - ALL FUNDS							PAGE 8
	PERCENT OF BUDGET USED				FEB 29, 2024			
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	
<b>REVENUES</b>								
Tax collections	32.59%	32.80%	32.59%	32.59%	32.62%			32.73%
Building and other permits	61.78%		61.78%					61.78%
Ambulance fees, net		28.95%	28.95%					28.95%
Interest	87.92%	79.71%	70.86%	88.28%			27.20%	70.83%
Miscellaneous revenue	23.34%		23.34%					23.34%
GEMT revenue		0.00%	0.00%					0.00%
<b>TOTAL REVENUES</b>	<b>33.61%</b>	<b>31.87%</b>	<b>33.15%</b>	<b>33.51%</b>	<b>33.04%</b>		<b>27.20%</b>	<b>33.21%</b>
<b>EXPENDITURES</b>								
Bank service charges	14.80%		12.05%					12.05%
Building maintenance	5.33%	5.33%	5.33%					5.33%
Depreciated assets - capital assets								
Doctors fees & medical exams	0.00%	0.00%	0.00%					0.00%
Dues and subscriptions	18.04%	19.44%	18.44%					18.44%
Election expenses								
Equipment maintenance & expensed	0.72%	8.66%	4.90%					4.90%
Equipment maintenance & expensed - IT	15.44%		15.44%					15.44%
Equipment purchases and replacement							1.31%	
Gasoline and oil	11.99%	11.99%	11.99%					11.99%
Insurance - employee - medical & dental	12.17%	13.61%	12.60%					12.60%
Insurance - general	1.30%	1.30%	1.30%					1.30%
Miscellaneous expenses	7.09%	4.79%	6.20%					6.20%
Office supplies and expenses	6.18%	6.18%	6.18%					6.18%
Payroll taxes	19.36%	18.59%	19.13%					19.13%
Professional fees & services	7.72%	22.32%	12.58%					12.70%
Professional fees & services - GEMT		0.00%	0.00%					0.00%
Salaries	16.90%	16.95%	16.92%					16.92%
Salaries - OT								
Supplies - cleaning & laundry	18.32%	18.32%	18.32%					18.32%
Training and education	16.38%	7.45%	13.10%					13.10%
Uniforms	18.47%	19.50%	18.77%					18.77%
Utilities	16.20%	16.20%	16.20%	11.30%				14.39%
Vehicle maintenance & repairs	10.52%	13.67%	11.01%					11.01%
Work Comp Claims	2.46%	2.47%	2.46%					2.46%
Dispatch - CCE-911				50.00%				50.00%
Pension Contribution					0.00%			0.00%
Debt Service payments - principal + interest						81.05%		81.05%
<b>TOTAL EXPENDITURES</b>	<b>13.80%</b>	<b>13.37%</b>	<b>13.53%</b>	<b>43.45%</b>	<b>0.00%</b>	<b>81.01%</b>	<b>1.32%</b>	<b>16.32%</b>
<b>REVENUES OVER EXPENDITURES</b>								
<b>(EXPENDITURES OVER REVENUES)</b>								

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

GENERAL FUND				FEB 29, 2024	PAGE 9
	ACTUAL-Y-T-D	BUDGET	BUDGET		% OF BUDGET
<b>REVENUES</b>					
Tax collections	\$3,909,242	\$11,995,775	(\$8,086,533)		32.59%
Building and other permits	64,728	125,000	(60,272)		51.78%
Interest	203,749	300,000	(96,251)		67.92%
Miscellaneous revenue	6,186	26,500	(20,314)		23.34%
<b>TOTAL REVENUES</b>	<b>\$4,183,905</b>	<b>\$12,447,275</b>	<b>(\$8,263,370)</b>		<b>33.61%</b>
<b>EXPENDITURES</b>					
Bank service charges	\$74	\$500	(\$426)		14.80%
Building maintenance	3,801	71,288	(67,487)		5.33%
Depreciated assets - capital assets	53,326	673,022	(619,696)		7.92%
Doctors fees & medical exams		52,500	(52,500)		0.00%
Dues and subscriptions	5,418	30,029	(24,611)		18.04%
Election expenses		0	0		
Equipment maintenance & expensed	847	118,425	(117,578)		0.72%
Equipment maintenance & expensed - IT	23,393	151,500	(128,107)		15.44%
Equipment purchases and replacement	7,701	705,000	(697,299)		1.09%
Gasoline and oil	9,109	75,950	(66,841)		11.99%
Insurance - employee - medical & dental	189,750	1,559,390	(1,369,640)		12.17%
Insurance - general	6,975	535,850	(528,875)		1.30%
Miscellaneous expenses	622	8,775	(8,153)		7.09%
Office supplies and expenses	1,825	29,540	(27,715)		6.18%
Payroll taxes	85,361	441,000	(355,639)		19.36%
Professional fees & services	10,972	142,100	(131,128)		7.72%
Salaries	1,115,288	6,598,600	(5,483,312)		16.90%
Salaries - OT		0	0		
Supplies - cleaning & laundry	3,591	19,600	(16,009)		18.32%
Training and education	20,341	124,175	(103,834)		16.38%
Uniforms	19,252	104,225	(84,973)		18.47%
Utilities	19,282	119,000	(99,718)		16.20%
Vehicle maintenance & repairs	15,678	149,000	(133,322)		10.52%
Work Comp Claims	86	3,500	(3,414)		2.46%
<b>TOTAL EXPENDITURES</b>	<b>\$1,592,692</b>	<b>\$11,712,969</b>	<b>(\$10,120,277)</b>		<b>13.60%</b>
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$2,591,213</b>	<b>\$734,306</b>	<b>1,856,907</b>		<b>352.88%</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>					
	0	\$115,694			
<b>REVENUES OVER EXPENDITURES</b>					
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$2,591,213</b>	<b>\$0</b>	<b>\$1,856,907</b>		<b>\$0</b>

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

AMBULANCE FUND				FEB 29, 2024	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	
<b>REVENUES</b>					
Tax collections	\$1,167,722	\$3,581,959	(\$2,414,237)	32.60%	
Ambulance fees, net	195,361	725,000	(529,639)	26.95%	
Interest	79,709	100,000	(20,291)	79.71%	
Miscellaneous revenue	0	0	0		
GEMT revenue	0	120,000	(120,000)	0.00%	
<b>TOTAL REVENUES</b>	<b>\$1,442,792</b>	<b>\$4,526,959</b>	<b>(\$3,084,167)</b>	<b>31.87%</b>	
<b>EXPENDITURES</b>					
Bank service charges	\$167	\$1,500	(\$1,333)	11.13%	
Building maintenance	1,629	30,552	(28,923)	5.33%	
Depreciated assets - capital assets		460,000	(460,000)		
Doctors fees & medical exams		22,500	(22,500)	0.00%	
Dues and subscriptions	2,322	11,944	(9,622)	19.44%	
Election expenses		0	0		
Equipment maintenance & expensed	11,414	131,750	(120,336)	8.66%	
Equipment purchases and replacement		0	0		
Gasoline and oil	3,904	32,550	(28,646)	11.99%	
Insurance - employee - medical & dental	90,949	668,310	(577,361)	13.61%	
Insurance - general	2,989	229,650	(226,661)	1.30%	
Miscellaneous expenses	262	5,475	(5,213)	4.79%	
Office supplies and expenses	782	12,660	(11,878)	6.18%	
Payroll taxes	35,127	189,000	(153,873)	18.59%	
Professional fees & services	15,825	70,900	(55,075)	22.32%	
Professional fees & services - GEMT		100,000	(100,000)	0.00%	
Salaries	460,201	2,714,400	(2,254,199)	16.95%	
Salaries - OT		0	0		
Supplies - EMS - cleaning	1,539	8,400	(6,861)	18.32%	
Training and education	5,359	71,975	(66,616)	7.45%	
Uniforms	8,294	42,525	(34,231)	19.50%	
Utilities	8,264	51,000	(42,736)	16.20%	
Vehicle maintenance & repairs	3,759	27,500	(23,741)	13.67%	
Work Comp Claims	37	1,500	(1,463)	2.47%	
<b>TOTAL EXPENDITURES</b>	<b>\$652,823</b>	<b>\$4,884,091</b>	<b>(\$4,231,268)</b>	<b>13.37%</b>	
<b>REVENUES OVER EXPENDITURES</b>					
(EXPENDITURES OVER REVENUES)	\$789,969	(\$357,132)	\$1,147,101	0.00%	
General/Ambulance Overhead Transfer		\$0	0		
<b>USE OF DISTRICT RESERVES</b>					
	0	\$357,132			
<b>REVENUES OVER EXPENDITURES</b>					
(EXPENDITURES OVER REVENUES)	\$789,969	\$0	\$1,147,101	\$0	

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

PENSION FUND			FEB 29, 2024	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$389,026	\$1,192,562	(\$803,536)	32.62%
Interest	6,624	5,000	1,624	132.48%
<b>TOTAL REVENUES</b>	<b>\$395,650</b>	<b>\$1,197,562</b>	<b>(\$801,912)</b>	<b>33.04%</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>\$395,650</b>	<b>(\$850,000)</b>	<b>\$1,245,650</b>	<b>-46.55%</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>\$395,650</b>	<b>\$0</b>		

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

DISPATCH FUND				FEB 29, 2024	PAGE 12
		ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>					
Tax collections		\$193,863	\$594,820	(\$400,957)	32.59%
Interest		8,829	10,000	(1,171)	88.29%
<b>TOTAL REVENUES</b>		<b>\$202,692</b>	<b>\$604,820</b>	<b>(\$402,128)</b>	<b>33.51%</b>
<b>EXPENDITURES</b>					
Dispatching fees		\$244,383	\$488,787	(\$244,384)	50.00%
Telephone		3,999	25,000	(21,001)	16.00%
Communication expenses		7,258	74,650	(67,392)	9.72%
<b>TOTAL EXPENDITURES</b>		<b>\$255,640</b>	<b>\$588,417</b>	<b>(\$332,777)</b>	<b>43.45%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>		<b>(\$52,948)</b>	<b>\$16,403</b>	<b>(\$69,351)</b>	
<b>USE OF DISTRICT RESERVES/TRANSFERS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>		<b>(\$52,948)</b>	<b>\$16,403</b>	<b>\$0</b>	<b>\$0</b>

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

DEBT SERVICE FUND			FEB 29, 2024	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Taxes	\$841,751	\$2,499,864	(\$1,658,113)	33.67%
Interest	2,759	10,000	(7,241)	27.59%
<b>TOTAL REVENUES</b>	<b>\$844,510</b>	<b>\$2,509,864</b>	<b>(\$1,665,354)</b>	<b>33.65%</b>
<b>EXPENDITURES</b>				
Debt Service	\$1,738,375	\$2,144,800	(\$406,425)	81.05%
Professional fees	0	1,000	(1,000)	
<b>TOTAL EXPENDITURES</b>	<b>\$1,738,375</b>	<b>\$2,145,800</b>	<b>(\$407,425)</b>	<b>81.01%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>(\$893,865)</b>	<b>\$364,064</b>	<b>(\$1,257,929)</b>	<b>-245.52%</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>(\$893,865)</b>	<b>\$364,064</b>	<b>\$0</b>	

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

CAPITAL PROJECTS FUND			FEB 29, 2024	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Bond Proceeds	\$0	\$0	\$0	
Interest	408	1,500	(\$1,092)	27.20%
<b>TOTAL REVENUES</b>	<b>\$408</b>	<b>\$1,500</b>	<b>(\$1,092)</b>	<b>27.20%</b>
<b>EXPENDITURES</b>				
Depreciated Assets	\$0	\$0	\$0	
Equipment & Vehicles	0	0	0	
Professional Fees	383	0	383	
Buildings	65,479	5,001,000	(4,935,521)	1.31%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
<b>TOTAL EXPENDITURES</b>	<b>\$65,862</b>	<b>\$5,001,000</b>	<b>(\$4,935,138)</b>	<b>1.32%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$65,454)</b>	<b>(\$4,999,500)</b>	<b>\$4,934,046</b>	<b>1.31%</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>(\$65,454)</b>	<b>(\$999)</b>	<b>\$0</b>	

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

	GENERAL FUND		FEB 29, 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	\$3,909,242	\$4,882,180	(\$972,938)	✓ -19.93%
Building and other permits	64,728	15,206	49,522	✓ 325.67%
Interest	203,749	138,822	64,927	✓ 46.77%
Miscellaneous revenue	6,186	100	6,086	6086.00%
<b>TOTAL REVENUES</b>	<b>\$4,183,905</b>	<b>\$5,036,308</b>	<b>(\$852,403)</b>	<b>-16.93%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$74	\$44	\$30	68.18%
Building maintenance	3,801	4,236	(435)	-10.27%
Depreciated assets - capital assets	53,328	5,655	47,671	✓ 842.99%
Doctors fees & medical exams	0	557	(557)	-100.00%
Dues and subscriptions	5,418	5,572	(154)	-2.76%
Election expenses	0	0	0	
Equipment maintenance & expensed	847	3,441	(2,594)	-75.39%
Equipment maintenance & expensed - IT	23,393	18,808	4,585	24.38%
Equipment purchases and replacement	7,701	426,181	(418,480)	✓ -98.19%
Gasoline and oil	9,109	9,411	(302)	-3.21%
Insurance - employee - medical & dental	189,750	206,752	(17,002)	✓ -8.22%
Insurance - general	6,975	12,899	(5,924)	-45.93%
Miscellaneous expenses	822	574	48	8.36%
Office supplies and expenses	1,825	3,864	(2,039)	-52.77%
Payroll taxes	85,361	66,342	19,019	✓ 28.67%
Professional fees & services	10,972	21,495	(10,523)	✓ -48.96%
Salaries	1,091,470	813,345	278,125	✓ 34.20%
Salaries - OT	23,818	54,221	(30,403)	✓ -56.07%
Supplies - cleaning & laundry	3,591	3,488	103	2.95%
Training and education	20,341	31,428	(11,087)	✓ -35.28%
Uniforms	19,252	18,649	603	3.23%
Utilities	19,282	18,643	639	3.43%
Vehicle maintenance & repairs	15,678	13,237	2,441	18.44%
Work Comp Claims	86	0	86	
<b>TOTAL EXPENDITURES</b>	<b>\$1,592,692</b>	<b>\$1,738,842</b>	<b>(\$146,150)</b>	<b>✓ -8.41%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$2,591,213</b>	<b>\$3,297,466</b>	<b>(\$706,253)</b>	<b>✓ -21.42%</b>
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$2,591,213</b>	<b>\$3,297,466</b>	<b>(\$706,253)</b>	<b>-21.42%</b>



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

	AMBULANCE FUND		FEB 29, 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	\$1,167,722	\$1,457,651	(\$289,929)	✓ -19.89%
Ambulance fees, net	195,361	151,056	44,305	✓ 29.33%
Interest	79,709	54,277	25,432	✓ 46.86%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$1,442,792</b>	<b>\$1,662,984</b>	<b>(\$220,192)</b>	<b>✓ -13.24%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$167	\$179	(\$12)	-6.70%
Building maintenance	1,629	1,816	(187)	-10.30%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	0	239	(239)	
Dues and subscriptions	2,322	2,343	(21)	-0.90%
Election expenses	0	0	0	
Equipment maintenance & expensed	11,414	7,624	3,790	49.71%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	3,904	4,033	(129)	-3.20%
Insurance - employee - medical & dental	90,949	51,250	39,699	✓ 77.46%
Insurance - general	2,989	5,528	(2,539)	-45.93%
Miscellaneous expenses	262	934	(672)	-71.95%
Office supplies and expenses	782	1,656	(874)	-52.78%
Payroll taxes	35,127	27,476	7,651	27.85%
Professional fees & services	15,825	18,573	(2,748)	-14.80%
Professional fees & services - GEMT	0	0	0	
Salaries	449,993	336,373	113,620	✓ 33.78%
Salaries - OT	10,208	23,238	(13,030)	✓ -56.07%
Supplies - EMS - cleaning	1,539	1,495	44	2.94%
Training and education	5,359	5,303	56	1.06%
Uniforms	8,294	7,992	302	3.78%
Utilities	8,264	7,989	275	3.44%
Vehicle maintenance & repairs	3,759	1,010	2,749	272.18%
Work Comp Claims	37	0	37	
<b>TOTAL EXPENDITURES</b>	<b>\$652,823</b>	<b>\$505,051</b>	<b>\$147,772</b>	<b>✓ 29.26%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$789,969</b>	<b>\$1,157,933</b>	<b>(\$367,964)</b>	<b>-31.78%</b>
General/Ambulance/Dispatch Overhead Transfer				
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$789,969</b>	<b>\$1,157,933</b>	<b>(\$367,964)</b>	<b>-31.78%</b>

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

			FEB 29, 2024	PAGE 17
<b>CASH RESERVES AS OF</b>	<b>FEB 29, 2024</b>	<b>FEB 28, 2023</b>	<b>2024 - 2023 \$</b>	<b>2024 - 2023 %</b>
<b>FEB 29, 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	\$21,704,988.70	\$17,770,476.90	\$3,934,511.80	22.14%
Simmons Bank - Flexible Spending Account	19,112.15	8,209.03	10,903.12	132.82%
Simmons Bank - Health Reimbursement Account	4,311.76	7,045.76	(2,734.00)	-38.80%
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>\$24,614,094.34</b>	<b>\$22,304,532.56</b>	<b>\$2,309,561.78</b>	<b>10.35%</b>
<b>AMBULANCE FUND:</b>				
Simmons Bank - 3181	\$9,105,244.18	\$7,413,045.81	\$1,692,198.37	22.83%
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>\$9,906,735.48</b>	<b>\$8,459,391.36</b>	<b>\$1,447,344.12</b>	<b>17.11%</b>
<b>TOTAL OPERATING FUND CASH BALANCES</b>	<b>\$34,520,829.82</b>	<b>\$30,763,923.92</b>	<b>\$3,756,905.90</b>	<b>12.21%</b>
<b>LESS: Remaining 2024 Budget expenses, net</b>	<b>(\$14,351,545)</b>	<b>(\$14,965,837)</b>	<b>\$614,292.00</b>	<b>-4.10%</b>
<b>ESTIMATED CASH RESERVE</b>	<b>\$20,169,285</b>	<b>\$15,798,087</b>	<b>\$4,371,197.90</b>	<b>27.67%</b>
<b># of Months - Estimated Reserve</b>	<b>14.58</b>	<b>11.42</b>	<b>3.16</b>	<b>27.67%</b>
<b>Estimated Reserve - %</b>	<b>121.52%</b>	<b>95.19%</b>	<b>26.34%</b>	
<b>Cash Balances, before reserves - committed funds</b>	<b>\$20,169,285</b>	<b>\$15,798,087</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>\$169,285</b>	<b>(\$4,201,913)</b>		
Monthly Expenses	1,383,088	1,383,088		
<b>Months Cash on Hand, after reserves</b>	<b>0.12</b>	<b>-3.04</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:

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	*****	*****	*****	*****	****
12/31/2020	*****	*****	*****	*****	****

DepositAccounts.com

Period Ending:

9/31/2023					
<i>Institution Health</i>	B	B+	Not Avail.	A	Not Avail.
<i>Texas Ratio</i>	A+	A+	Not Avail.	A	Not Avail.
6/30/2023					
<i>Institution Health</i>	B	A+	Not Avail.	A	Not Avail.
<i>Texas Ratio</i>	A+	A+	Not Avail.	A	Not Avail.
3/31/2023					
<i>Institution Health</i>	B	A+	Not Avail.	A	Not Avail.
<i>Texas Ratio</i>	A+	A+	Not Avail.	A	Not Avail.
12/31/2022					
<i>Institution Health</i>	B	A+	B+	A	Not Avail.
<i>Texas Ratio</i>	A+	A+	A	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



Data as of Q3 2023

Learn why bank health matters

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2023 Commerce Bank had \$22.8 million in non-current loans and owned real-estate with \$2.2 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.04% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overview</i>		<i>Assets and Liabilities</i>	
FDIC Certificate #	24998	Assets	Q3 2023 \$31.2B Q3 2022 \$32.47B
Year Established	1984	Loans	Q3 2023 \$16.97B Q3 2022 \$17.78B
Employees	4557	Deposits	Q3 2023 \$25.44B Q3 2022 \$27.65B
Primary Regulator	FED	Equity Capital	Q3 2023 \$2.03B Q3 2022 \$1.87B
<i>Profit Margin</i>		Loan Loss Allowance	Q3 2023 \$162.2MM Q3 2022 \$163.45MM
Return on Assets - YTD	1.48%	Unbacked Noncurrent Loans	Q3 2023 \$21.6MM Q3 2022 \$18.45MM
Return on Equity - YTD	22.49%	Real Estate Owned	Q3 2023 \$1.2MM Q3 2022 \$1.4MM
Annual Interest Income	\$1.01B		

# Health



Data as of Q3 2023

Learn why bank health matters

## Health Grade Components

- Texas Ratio ▲
- Texas Ratio Trend ▼
- Deposit Growth ▼
- Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2023 Simmons Bank had \$73.66 million in non-current loans and owned real-estate with \$3.67 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 2.01% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overall</i>		<i>Assets and Liabilities</i>			
FDIC Certificate #	3890	Assets	Q3 2023	\$27.52B	
Year Established	1903		vs Q3 2022	\$27.11B	
Employees	2987	Loans	Q3 2023	\$16.56B	
Primary Regulator	FED		vs Q3 2022	\$16.43B	
		Deposits	Q3 2023	\$22.39B	
			vs Q3 2022	\$22.08B	
		Equity Capital	Q3 2023	\$3.45B	
			vs Q3 2022	\$3.29B	
Return on Assets - YTD	0.84%	Loan Loss Allowance	Q3 2023	\$218.5MM	
Return on Equity - YTD	6.71%		vs Q3 2022	\$197.6MM	
Annual Interest Income	\$886.5MM	Unbacked Noncurrent Loans	Q3 2023	\$70.3MM	
			vs Q3 2022	\$62.8MM	
		Real Estate Owned	Q3 2023	\$3.4MM	
			vs Q3 2022	\$2.7MM	

## Health



Data as of Q3 2023

Learn why bank health matters

### Health Grade Components

 Texas Ratio ▲ 
  Texas Ratio Trend ▼ 
  Deposit Growth ▼ 
  Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2023 Academy Bank had \$19.82 million in non-current loans and owned real-estate with \$410.56 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.83% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overall</i>		<i>Assets and Liabilities</i>			
FDIC Certificate #	19600	Assets	Q3 2023	\$2.51B	
Year Established	1966		vs Q3 2022	\$2.72B	
Employees	505	Loans	Q3 2023	\$1.96B	
Primary Regulator	OCC		vs Q3 2022	\$1.87B	
		Deposits	Q3 2023	\$2.05B	
			vs Q3 2022	\$1.93B	
		Equity Capital	Q3 2023	\$383.9MM	
			vs Q3 2022	\$362.5MM	
Return on Assets - YTD	1.09%	Loan Loss Allowance	Q3 2023	\$26.6MM	
Return on Equity - YTD	7.11%		vs Q3 2022	\$22.9MM	
Annual Interest Income	\$95.5MM	Unbacked Noncurrent Loans	Q3 2023	\$19.8MM	
			vs Q3 2022	\$11.8MM	
		Real Estate Owned	Q3 2023	\$0	
			vs Q3 2022	\$0	

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

**EMERGENCY CALLS**

2024 Calls			
Fire	EMS	Other	TOTAL
100	383	6	489
77	372	7	456
			-
			-
			-
			-
			-
			-
			-
			-
			-
<b>177</b>	<b>755</b>	<b>13</b>	<b>945</b>
<b>89</b>	<b>378</b>	<b>7</b>	<b>466</b>

2023 Calls				
Fire	EMS	Other	TOTAL	
76	364	7	447	
71	328	5	404	
81	361	5	447	
111	369	6	486	
74	390	7	471	
81	341	4	426	
88	415	7	510	
99	417	7	523	
77	337	10	424	
68	408	11	487	
102	378	11	491	
90	370	10	470	
<b>TOTAL</b>	<b>1,018</b>	<b>4,478</b>	<b>90</b>	<b>5,586</b>
<b>AVG</b>	<b>85</b>	<b>373</b>	<b>8</b>	<b>458</b>

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↑ 24	↑ 19	↓ -1	↑ 42
↑ 6	↑ 44	↑ 2	↑ 52
↑ 30	↑ 63	↑ 1	↑ 94
↑ 4	↑ 4	↓ -1	↑ 8

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 32%	↑ 5%	↓ -14%	↑ 9%
↑ 8%	↑ 13%	↑ 40%	↑ 13%
↑ 3%	↑ 1%	↑ 1%	↑ 2%
↑ 4%	↑ 1%	↓ -13%	↑ 2%

Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
February 29, 2024

ASSETS

Current Assets		
Simmons Bank-General Account	\$	21,074,988.70
Simmons Bank-Flexible Spendin		19,112.15
Simmons Bank-Health Reimburse		4,311.76
Petty Cash		185.00
Investment Account		2,885,496.73
Taxes Receivable - Current		7,292,709.00
Due From Ambulance		88,587.46
Simmons Bank Receivable		4,000.00
		<hr/>
Total Current Assets		31,369,390.80
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>31,369,390.80</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$	124,760.66
Construction retainage		236,792.82
FSA Liability		2,457.78
IRS Payroll Taxes W/H		(8,043.36)
		<hr/>
Total Current Liabilities		355,967.90
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		2,441,643.00
		<hr/>
Total Deferred Inflows of Resources		2,441,643.00
		<hr/>
Total Liabilities		2,797,610.90
Fund Balance		
Assigned - New Fire Stations		3,000,000.00
Fund Bal-Equip and Veh Replace		5,000,000.00
Fund Balance-Emergency Prepare		3,000,000.00
FB Assigned - Future Pension O		5,000,000.00
Nonspendable- Prepaid Expenses		815,962.42
FB - Assigned - Future Operat		4,000,000.00
Fund Balance - Unassigned		5,164,604.00
Excess Revenue over (under) Ex		2,591,213.48
		<hr/>
Total Fund Balance		28,571,779.90
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>31,369,390.80</u></u>



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 3,909,242.07	93.44
Interest Income	96,114.33	63.28	203,749.09	4.87
Miscellaneous Revenue	685.95	0.45	685.95	0.02
Permit Revenue	55,090.00	36.27	64,728.00	1.55
Sale of Fixed Assets	0.00	0.00	5,500.00	0.13
<b>Total Revenues</b>	<u>151,890.28</u>	<u>100.00</u>	<u>4,183,905.11</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>151,890.28</u>	<u>100.00</u>	<u>4,183,905.11</u>	<u>100.00</u>
<b>Expenditures</b>				
Salaries	666,725.17	438.95	1,091,469.78	26.09
Salaries OT	13,823.88	9.10	23,817.78	0.57
Depreciated Assets	403.99	0.27	53,325.69	1.27
Payroll Taxes	51,159.18	33.68	85,360.69	2.04
Office Supplies	451.63	0.30	1,825.36	0.04
IT Expenses	8,947.84	5.89	23,393.23	0.56
Gas & Oil-Fuel	6,217.15	4.09	9,108.65	0.22
Bank Charges	8.80	0.01	73.80	0.00
Equipment Purchases	7,310.50	4.81	7,701.18	0.18
Dues & Subscriptions	1,149.92	0.76	5,417.65	0.13
Insurance - General	3,385.35	2.23	6,975.26	0.17
Insurance - Employee	100,711.70	66.31	189,749.52	4.54
Professional Fees	4,297.34	2.83	10,972.00	0.26
Building Maintenance	1,274.14	0.84	3,801.49	0.09
Equipment Maintenance	5.54	0.00	847.15	0.02
Vehicle Maintenance	11,664.97	7.68	15,677.58	0.37
Workers Comp Claims	0.00	0.00	85.71	0.00
Misc. Expenses	408.52	0.27	622.05	0.01
Training & Education	4,176.62	2.75	20,341.42	0.49
Uniforms	524.76	0.35	19,252.23	0.46
Supplies-Cleaning & Maint.	1,617.56	1.06	3,591.11	0.09
Utilities	10,910.49	7.18	19,282.30	0.46
<b>Total Expenditures</b>	<u>895,175.05</u>	<u>589.36</u>	<u>1,592,691.63</u>	<u>38.07</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (743,284.77)</u>	<u>(489.36)</u>	<u>\$ 2,591,213.48</u>	<u>61.93</u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 3,909,242.07	93.44
Investment Interest	2,264.27	1.49	16,128.68	0.39
SB Health Reimburse Interest	0.03	0.00	0.07	0.00
SB-Flexible Spending Interest	72.23	0.05	135.65	0.00
SB-General Interest	93,777.80	61.74	187,484.69	4.48
Misc-Income	10.95	0.01	10.95	0.00
Fire Reports	25.00	0.02	25.00	0.00
Property Inquiry	650.00	0.43	650.00	0.02
Building Permits	54,840.00	36.11	64,178.00	1.53
Re-Occupancy Fees	250.00	0.16	550.00	0.01
Sale of Fixed Assets	0.00	0.00	5,500.00	0.13
<b>Total Revenues</b>	<b>151,890.28</b>	<b>100.00</b>	<b>4,183,905.11</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>151,890.28</b>	<b>100.00</b>	<b>4,183,905.11</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Firefighters	526,509.61	346.64	869,035.65	20.77
Salaries-Fire Chief	12,462.24	8.20	20,770.40	0.50
Salaries-Deputy Chiefs	65,558.14	43.16	109,616.67	2.62
Salaries-Admin Assistants	28,585.77	18.82	38,702.05	0.93
Salaries-Office Manager	7,115.41	4.68	11,859.01	0.28
Salaries-Fire Marshall	26,104.00	17.19	41,096.00	0.98
Salaries-Inspectors	390.00	0.26	390.00	0.01
Payroll Overtime-FF	11,220.85	7.39	21,214.75	0.51
Payroll Overtime-Deputy Chiefs	2,603.03	1.71	2,603.03	0.06
MacQueen Emergency	0.00	0.00	52,921.70	1.26
VISA	403.99	0.27	403.99	0.01
FICA/ Medicare	51,159.18	33.68	85,360.69	2.04
VISA	292.28	0.19	1,132.36	0.03
Marco	72.80	0.05	109.20	0.00
Office Source	0.00	0.00	80.63	0.00
Rejjs Commission	32.55	0.02	43.40	0.00
Sumner One	54.00	0.04	430.55	0.01
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
First Watch	575.50	0.38	1,151.00	0.03
Miken Technologies	7,567.34	4.98	7,567.34	0.18
Scantron	805.00	0.53	805.00	0.02
Conference Technologies	0.00	0.00	13,129.89	0.31
Topcon Solutions	0.00	0.00	740.00	0.02
Energy Petroleum	5,367.36	3.53	7,533.88	0.18
VISA	0.00	0.00	38.50	0.00
Wex Bank	849.79	0.56	1,536.27	0.04
Simmons Bank Fees	8.80	0.01	73.80	0.00
Sentinel Emergency Solutions	5,111.05	3.36	5,111.05	0.12
Lowes	0.00	0.00	62.39	0.00
VISA	468.84	0.31	797.13	0.02
CompX Fort	1,730.61	1.14	1,730.61	0.04
MACFPD	0.00	0.00	2,450.00	0.06
Center for Public Safety	978.60	0.64	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	171.32	0.11	171.32	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
FF Assoc of MO	0.00	0.00	42.00	0.00
Lakenan	52.50	0.03	52.50	0.00
Standard Insurance	3,332.85	2.19	6,922.76	0.17
Delta Dental	5,913.31	3.89	11,380.64	0.27
United Healthcare	118,721.44	78.16	239,466.02	5.72
Quality Benefits	554.02	0.36	2,485.54	0.06
Insurance Reimbursements	(25,876.54)	(17.04)	(65,547.08)	(1.57)
Marsh & McLennan	930.50	0.61	1,033.26	0.02
Delta Vision	468.97	0.31	931.14	0.02
Rognan & Associates	1,400.00	0.92	2,800.00	0.07
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	1,192.49	0.79	1,890.90	0.05
Hammond & Shriner	1,704.85	1.12	2,599.10	0.06
Creative Planning	0.00	0.00	3,500.00	0.08
B&B Distributors	0.00	0.00	219.80	0.01
Zumwalt	787.50	0.52	1,144.50	0.03
Merlo Plumbing	0.00	0.00	208.60	0.00
Tech Electronics	0.00	0.00	394.80	0.01
AC Systems	0.00	0.00	871.50	0.02
Overhead Door Co	81.34	0.05	81.34	0.00
Corvus of St. Louis	364.00	0.24	728.00	0.02
Bugout	41.30	0.03	152.95	0.00
Sentinel Emergency Solutions	0.00	0.00	735.00	0.02
Lowe's	0.00	0.00	79.63	0.00
VISA	5.54	0.00	32.52	0.00
Sentinel Emergency Solutions	2,014.31	1.33	2,128.93	0.05
CIT Trucks	8,455.56	5.57	8,455.56	0.20
Don's Automotive	0.00	0.00	290.71	0.01
Purcell Tire Company	0.00	0.00	3,301.28	0.08
Pfizinger Graphics	437.50	0.29	437.50	0.01
Crest Industries	138.48	0.09	138.48	0.00
Miner's Towing	92.98	0.06	202.87	0.00
VISA	84.10	0.06	84.10	0.00
NAPA Auto Parts	16.73	0.01	212.84	0.01
Jumper's Auto Service	425.31	0.28	425.31	0.01
St. Lukes Workplace Health	0.00	0.00	85.71	0.00
VISA	337.28	0.22	550.81	0.01
Petty Cash	33.55	0.02	33.55	0.00
Capital One	37.69	0.02	37.69	0.00
VISA	3,176.85	2.09	5,861.93	0.14
Tri-County Training Consortium	0.00	0.00	4,961.25	0.12
Dave Wynne	38.34	0.03	38.34	0.00
Gina Anderson	0.00	0.00	505.54	0.01
Across The Street Productions	0.00	0.00	(105.17)	0.00
West County EMS & Fire	400.00	0.26	400.00	0.01
Brad Jokerst	312.65	0.21	312.65	0.01
Steve Clark	82.99	0.05	82.99	0.00
Training Reimbursements	0.00	0.00	(661.90)	(0.02)
Ryan Fently	13.68	0.01	13.68	0.00
Convention Data Services	0.00	0.00	8,580.00	0.21
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	58.08	0.04	58.08	0.00
Dan Odenwald	94.03	0.06	94.03	0.00
Uniforms	(30.05)	(0.02)	(7,858.40)	(0.19)
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	0.00	0.00	50.40	0.00
Sentinel Emergency Solutions	497.41	0.33	811.03	0.02
Weber Fire & Safety	57.40	0.04	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.62

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Lowes	133.63	0.09	133.63	0.00
Sam's Club	389.82	0.26	493.16	0.01
VISA	76.29	0.05	81.53	0.00
Dutch Hollow	1,017.82	0.67	2,882.79	0.07
Utilities	0.00	0.00	0.02	0.00
Missouri-American Water	184.84	0.12	1,170.06	0.03
AmerenUE	4,907.69	3.23	9,864.44	0.24
MSD	203.19	0.13	581.21	0.01
Aspen Waste Systems	539.68	0.36	1,080.41	0.03
Spire	5,075.09	3.34	6,586.16	0.16
Total Expenditures	<u>895,175.05</u>	<u>589.36</u>	<u>1,592,691.63</u>	<u>38.07</u>
Excess Revenue over (under) Expenditur	\$ <u>(743,284.77)</u>	(489.36)	\$ <u>2,591,213.48</u>	61.93

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 219,763.46	\$ 3,909,242.07	\$ 4,882,179.84
Interest Income	96,114.33	68,658.70	203,749.09	138,822.02
Miscellaneous Revenue	685.95	0.00	685.95	100.00
Permit Revenue	55,090.00	9,220.00	64,728.00	15,206.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
<b>Total Revenues</b>	<b>151,890.28</b>	<b>297,642.16</b>	<b>4,183,905.11</b>	<b>5,036,307.86</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>151,890.28</b>	<b>297,642.16</b>	<b>4,183,905.11</b>	<b>5,036,307.86</b>
<b>Expenditures</b>				
Salaries	666,725.17	405,326.86	1,091,469.78	813,344.64
Salaries OT	13,823.88	24,689.21	23,817.78	54,221.01
Depreciated Assets	403.99	354.55	53,325.69	5,654.55
Payroll Taxes	51,159.18	32,157.50	85,360.69	66,342.37
Office Supplies	451.63	1,502.00	1,825.36	3,864.09
IT Expenses	8,947.84	6,096.93	23,393.23	18,807.81
Gas & Oil-Fuel	6,217.15	5,828.09	9,108.65	9,410.80
Bank Charges	8.80	9.00	73.80	44.00
Equipment Purchases	7,310.50	217,314.75	7,701.18	426,181.28
Dues & Subscriptions	1,149.92	265.30	5,417.65	5,572.08
Insurance - General	3,385.35	9,314.31	6,975.26	12,899.49
Insurance - Employee	100,711.70	104,948.13	189,749.52	206,752.08
Professional Fees	4,297.34	3,501.19	10,972.00	21,495.07
Building Maintenance	1,274.14	569.94	3,801.49	4,236.43
Equipment Maintenance	5.54	272.01	847.15	3,441.03
Vehicle Maintenance	11,664.97	9,977.43	15,677.58	13,236.78
Workers Comp Claims	0.00	0.00	85.71	0.00
Doctors Fees	0.00	556.50	0.00	556.50
Misc. Expenses	408.52	169.02	622.05	573.66
Training & Education	4,176.62	21,721.93	20,341.42	31,427.71
Uniforms	524.76	30.32	19,252.23	18,649.00
Supplies-Cleaning & Maint.	1,617.56	89.24	3,591.11	3,487.56
Utilities	10,910.49	8,476.21	19,282.30	18,644.35
<b>Total Expenditures</b>	<b>895,175.05</b>	<b>853,170.42</b>	<b>1,592,691.63</b>	<b>1,738,842.29</b>
<b>Excess Revenue over (under) Expenditur</b>	<b>\$ (743,284.77)</b>	<b>\$ (555,528.26)</b>	<b>\$ 2,591,213.48</b>	<b>\$ 3,297,465.57</b>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 219,763.46	\$ 3,909,242.07	\$ 4,882,179.84
Investment Interest	2,264.27	852.54	16,128.68	5,693.78
SB Health Reimburse Interest	0.03	0.05	0.07	0.09
SB-Flexible Spending Interest	72.23	42.40	135.65	79.97
SB-General Interest	93,777.80	67,763.71	187,484.69	133,048.18
Misc Income	10.95	0.00	10.95	0.00
Fire Reports	25.00	0.00	25.00	100.00
Property Inquiry	650.00	0.00	650.00	0.00
Building Permits	54,840.00	8,720.00	64,178.00	14,556.00
Re-Occupancy Fees	250.00	500.00	550.00	650.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
<b>Total Revenues</b>	<b>151,890.28</b>	<b>297,642.16</b>	<b>4,183,905.11</b>	<b>5,036,307.86</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>151,890.28</b>	<b>297,642.16</b>	<b>4,183,905.11</b>	<b>5,036,307.86</b>
<b>Expenditures</b>				
Salaries-Firefighters	526,509.61	329,418.64	869,035.65	662,321.31
Salaries-Fire Chief	12,462.24	8,051.43	20,770.40	16,102.86
Salaries-Deputy Chiefs	65,558.14	42,655.20	109,616.67	85,381.29
Salaries-Admin Assistants	28,585.77	5,942.27	38,702.05	11,884.54
Salaries-Office Manager	7,115.41	4,590.52	11,859.01	9,181.04
Salaries-Fire Marshall	26,104.00	14,356.30	41,096.00	28,161.10
Salaries-Inspectors	390.00	312.50	390.00	312.50
Payroll Overtime-FF	11,220.85	21,430.63	21,214.75	47,003.91
Payroll Overtime-Deputy Chiefs	2,603.03	3,258.58	2,603.03	7,217.10
Commerce Bank-VISA	0.00	354.55	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	403.99	0.00	403.99	0.00
FICA/ Medicare	51,159.18	32,157.50	85,360.69	66,342.37
VISA	292.28	0.00	1,132.36	0.00
Marco	72.80	94.19	109.20	172.24
Office Source	0.00	419.41	80.63	1,991.88
Commerce Bank-VISA	0.00	551.59	0.00	855.99
Rejis Commission	32.55	21.70	43.40	21.70
Sumner One	54.00	67.75	430.55	474.92
Speed-E-Way Printing	0.00	347.36	0.00	347.36
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	0.00	5,150.00	0.00	5,150.00
First Watch	575.50	575.50	1,151.00	1,151.00
Miken Technologies	7,567.34	0.00	7,567.34	4,519.38
Commerce Bank-VISA	0.00	11.59	0.00	11.59
Scantron	805.00	0.00	805.00	0.00
Zoom	0.00	359.84	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
Sieveling	0.00	4,979.62	0.00	7,891.92
Commerce Bank-VISA	0.00	39.51	0.00	458.33
Energy Petroleum	5,367.36	0.00	7,533.88	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
VISA	0.00	0.00	38.50	0.00
Wex Bank	849.79	808.96	1,536.27	1,060.55
Simmons Bank Fees	8.80	9.00	73.80	44.00
Sentinel Emergency Solutions	5,111.05	0.00	5,111.05	0.00
Commerce Bank-VISA	0.00	4,003.39	0.00	13,982.08
Lowes	0.00	372.35	62.39	1,504.75
Sam's Club	0.00	335.87	0.00	335.87
K&K Supply	0.00	616.32	0.00	616.32
VISA	468.84	0.00	797.13	0.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	177,997.42	0.00	177,997.42
Mo Vocational Enterprises	0.00	1,182.90	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	1,007.00	0.00	1,945.75
Capital One	0.00	859.59	0.00	859.59
Mattress Firm	0.00	8,784.87	0.00	8,784.87
Bound Tree	0.00	15,798.04	0.00	15,798.04
MJL Enterprises	0.00	5,000.00	0.00	5,000.00
Zumwalt	0.00	1,357.00	0.00	1,357.00
CompX Fort	1,730.61	0.00	1,730.61	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	978.60	0.00	978.60	959.00
Commerce Bank-VISA	0.00	160.30	0.00	160.30
STL County Special Ops	0.00	0.00	0.00	700.00
MABOI	0.00	105.00	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
VISA	171.32	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Lakenan	52.50	105.00	52.50	157.50
Standard Insurance	3,332.85	3,388.11	6,922.76	6,920.79
MO FF Critical Illness Pool	0.00	5,821.20	0.00	5,821.20
Delta Dental	5,913.31	6,126.69	11,380.64	12,253.38
United Healthcare	118,721.44	110,949.36	239,466.02	221,898.72
Quality Benefits	554.02	4,505.21	2,485.54	7,356.25
Insurance Reimbursements	(25,876.54)	(18,579.78)	(65,547.08)	(37,158.08)
Marsh & McLennan	930.50	1,491.49	1,033.26	1,491.49
Delta Vision	468.97	455.16	931.14	910.32
Rognan & Associates	1,400.00	1,400.00	2,800.00	2,800.00
Darla Sansoucie	0.00	196.00	182.00	826.00
Paylocity	1,192.49	1,047.69	1,890.90	1,697.78
Lockton	0.00	0.00	0.00	3,500.00
Commerce Bank-VISA	0.00	0.00	0.00	4,176.79
One America	0.00	0.00	0.00	7,000.00
Hammond & Shriner	1,704.85	857.50	2,599.10	1,494.50
Creative Planning	0.00	0.00	3,500.00	0.00
Blue Chip Exterminating	0.00	65.45	0.00	135.80
Buildingstars	0.00	118.45	0.00	278.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	787.50	0.00	1,144.50	0.00
Commerce Bank-VISA	0.00	51.24	0.00	103.54
BRDA Electric	0.00	0.00	0.00	679.00
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

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowe's	0.00	182.20	0.00	182.20
Slyman Bros	0.00	0.00	0.00	665.00
Tech Electronics	0.00	0.00	394.80	0.00
Sentinel	0.00	0.00	0.00	132.06
AC Systems	0.00	0.00	871.50	493.50
Overhead Door Co	81.34	0.00	81.34	0.00
New System	0.00	0.00	0.00	135.10
Pyramid Electric	0.00	152.60	0.00	152.60
Corvus of St. Louis	364.00	0.00	728.00	0.00
Bugout	41.30	0.00	152.95	0.00
Sentinel Emergency Solutions	0.00	0.00	735.00	3,145.00
K&K Supply	0.00	62.72	0.00	86.74
Lowe's	0.00	0.00	79.63	0.00
VISA	5.54	125.29	32.52	125.29
Public Safety Upfitters	0.00	84.00	0.00	84.00
Sentinel Emergency Solutions	2,014.31	7,319.28	2,128.93	10,462.47
CIT Trucks	8,455.56	768.78	8,455.56	768.78
Fabick	0.00	1,217.10	0.00	1,217.10
Commerce Bank-VISA	0.00	131.40	0.00	131.40
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	0.00	0.00	3,301.28	0.00
American Test Center	0.00	0.00	0.00	48.00
Pfitzinger Graphics	437.50	220.00	437.50	220.00
MO River Auto Parts	0.00	320.87	0.00	320.87
Crest Industries	138.48	0.00	138.48	44.21
Miner's Towing	92.98	0.00	202.87	0.00
VISA	84.10	0.00	84.10	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	16.73	0.00	212.84	0.00
Jumper's Auto Service	425.31	0.00	425.31	0.00
St. Lukes Workplace Health	0.00	0.00	85.71	0.00
SSM Health	0.00	556.50	0.00	556.50
VISA	337.28	0.00	550.81	0.00
Commerce Bank-VISA	0.00	169.02	0.00	573.66
Petty Cash	33.55	0.00	33.55	0.00
Capital One	37.69	0.00	37.69	0.00
VISA	3,176.85	0.00	5,861.93	0.00
Tri-County Training Consortium	0.00	4,961.25	4,961.25	4,961.25
Commerce Bank-VISA	0.00	2,969.00	0.00	5,955.78
Dave Wynne	38.34	47.80	38.34	47.80
Gina Anderson	0.00	0.00	505.54	0.00
Across The Street Productions	0.00	0.00	(105.17)	0.00
West County EMS & Fire	400.00	0.00	400.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	225.00
Brad Jokerst	312.65	0.00	312.65	0.00
Steve Clark	82.99	0.00	82.99	0.00
Training Reimbursements	0.00	0.00	(661.90)	0.00
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	0.00	13,500.00	0.00	13,500.00
Ryan Fently	13.68	30.37	13.68	30.37
Jake Nichols	0.00	28.51	0.00	28.51
STL Fire Academy	0.00	185.00	0.00	185.00
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	58.08	0.00	58.08	0.00
Dan Odenwald	94.03	0.00	94.03	0.00
Uniforms	(30.05)	0.00	(7,858.40)	0.00

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	0.00	0.00	50.40	0.00
Sentinel Emergency Solutions	497.41	30.32	811.03	240.28
Weber Fire & Safety	57.40	0.00	57.40	66.50
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Grainger	0.00	0.00	0.00	107.04
Lowe's	133.63	0.00	133.63	0.00
Sam's Club	389.82	0.00	493.16	2,588.10
Commerce Bank-VISA	0.00	89.24	0.00	278.39
VISA	76.29	0.00	81.53	0.00
Capital One	0.00	0.00	0.00	514.03
Dutch Hollow	1,017.82	0.00	2,882.79	0.00
Utilities	0.00	0.00	0.02	0.00
Missouri-American Water	184.84	710.88	1,170.06	980.04
AmerenUE	4,907.69	3,660.70	9,864.44	8,737.69
MSD	203.19	403.15	581.21	876.24
Aspen Waste Systems	539.68	514.93	1,080.41	1,477.54
Spire	5,075.09	3,186.55	6,586.16	6,572.84
<b>Total Expenditures</b>	<b>895,175.05</b>	<b>853,170.42</b>	<b>1,592,691.63</b>	<b>1,738,842.29</b>
<b>Excess Revenues over (under) Expenditu</b>	<b>\$ (743,284.77)</b>	<b>\$ (555,528.26)</b>	<b>\$ 2,591,213.48</b>	<b>\$ 3,297,465.57</b>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 3,909,242.07	93.44
Interest Income	96,114.33	63.28	203,749.09	4.87
Miscellaneous Revenue	685.95	0.45	685.95	0.02
Permit Revenue	55,090.00	36.27	64,728.00	1.55
Sale of Fixed Assets	0.00	0.00	5,500.00	0.13
<b>Total Revenues</b>	<b>151,890.28</b>	<b>100.00</b>	<b>4,183,905.11</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>151,890.28</b>	<b>100.00</b>	<b>4,183,905.11</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Firefighters	526,509.61	346.64	869,035.65	20.77
Salaries-Fire Chief	12,462.24	8.20	20,770.40	0.50
Salaries-Deputy Chiefs	65,558.14	43.16	109,616.67	2.62
Salaries-Admin Assistants	28,585.77	18.82	38,702.05	0.93
Salaries-Office Manager	7,115.41	4.68	11,859.01	0.28
Salaries-Fire Marshall	26,104.00	17.19	41,096.00	0.98
Salaries-Inspectors	390.00	0.26	390.00	0.01
<b>Total - Salaries</b>	<b>666,725.17</b>	<b>438.95</b>	<b>1,091,469.78</b>	<b>26.09</b>
Salaries OT	13,823.88	9.10	23,817.78	0.57
<b>Total - OT Salaries</b>	<b>13,823.88</b>	<b>9.10</b>	<b>23,817.78</b>	<b>0.57</b>
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
MacQueen Emergency	0.00	0.00	52,921.70	1.26
VISA	403.99	0.27	403.99	0.01
<b>Total - Depreciated Assets</b>	<b>403.99</b>	<b>0.27</b>	<b>53,325.69</b>	<b>1.27</b>
FICA/ Medicare	51,159.18	33.68	85,360.69	2.04
<b>Total - Payroll Taxes</b>	<b>51,159.18</b>	<b>33.68</b>	<b>85,360.69</b>	<b>2.04</b>
VISA	292.28	0.19	1,132.36	0.03
Marco	72.80	0.05	109.20	0.00
Office Source	0.00	0.00	80.63	0.00
Rejis Commission	32.55	0.02	43.40	0.00
Sumner One	54.00	0.04	430.55	0.01
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
<b>Total - Office Supplies</b>	<b>451.63</b>	<b>0.30</b>	<b>1,825.36</b>	<b>0.04</b>
First Watch	575.50	0.38	1,151.00	0.03
Miken Technologies	7,567.34	4.98	7,567.34	0.18
Scantron	805.00	0.53	805.00	0.02
Conference Technologies	0.00	0.00	13,129.89	0.31
Topcon Solutions	0.00	0.00	740.00	0.02
<b>Total - IT Expenses</b>	<b>8,947.84</b>	<b>5.89</b>	<b>23,393.23</b>	<b>0.56</b>
Energy Petroleum	5,367.36	3.53	7,533.88	0.18
VISA	0.00	0.00	38.50	0.00
Wex Bank	849.79	0.56	1,536.27	0.04
<b>Total - Gas &amp; Oil/ Fuel</b>	<b>6,217.15</b>	<b>4.09</b>	<b>9,108.65</b>	<b>0.22</b>
Bank Charges	8.80	0.01	73.80	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Total - Bank Charges	8.80	0.01	73.80	0.00
Sentinel Emergency Solutions	5,111.05	3.36	5,111.05	0.12
Lowe's	0.00	0.00	62.39	0.00
VISA	468.84	0.31	797.13	0.02
Compex Fort	1,730.61	1.14	1,730.61	0.04
Total - Equipment Purchases	7,310.50	4.81	7,701.18	0.18
MACFPD	0.00	0.00	2,450.00	0.06
Center for Public Safety	978.60	0.64	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	171.32	0.11	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Total - Dues & Subscriptions	1,149.92	0.76	5,417.65	0.13
Lakenan	52.50	0.03	52.50	0.00
Standard Insurance	3,332.85	2.19	6,922.76	0.17
Total - Insurance/ General	3,385.35	2.23	6,975.26	0.17
Delta Dental	5,913.31	3.89	11,380.64	0.27
United Healthcare	118,721.44	78.16	239,466.02	5.72
Quality Benefits	554.02	0.36	2,485.54	0.06
Insurance Reimbursements	(25,876.54)	(17.04)	(65,547.08)	(1.57)
Marsh & McLennan	930.50	0.61	1,033.26	0.02
Delta Vision	468.97	0.31	931.14	0.02
Total - Insurance/ Employee	100,711.70	66.31	189,749.52	4.54
Rognan & Associates	1,400.00	0.92	2,800.00	0.07
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	1,192.49	0.79	1,890.90	0.05
Hammond & Shriner	1,704.85	1.12	2,599.10	0.06
Creative Planning	0.00	0.00	3,500.00	0.08
Total - Professional Fees	4,297.34	2.83	10,972.00	0.26
B&B Distributors	0.00	0.00	219.80	0.01
Zumwalt	787.50	0.52	1,144.50	0.03
Merlo Plumbing	0.00	0.00	208.60	0.00
Tech Electronics	0.00	0.00	394.80	0.01
AC Systems	0.00	0.00	871.50	0.02
Overhead Door Co	81.34	0.05	81.34	0.00
Corvus of St. Louis	364.00	0.24	728.00	0.02
Bugout	41.30	0.03	152.95	0.00
Total - Building Maintenance	1,274.14	0.84	3,801.49	0.09
Sentinel Emergency Solutions	0.00	0.00	735.00	0.02
Lowe's	0.00	0.00	79.63	0.00
VISA	5.54	0.00	32.52	0.00
Total - Equipment Maintenance	5.54	0.00	847.15	0.02
Sentinel Emergency Solutions	2,014.31	1.33	2,128.93	0.05
CIT Trucks	8,455.56	5.57	8,455.56	0.20
Don's Automotive	0.00	0.00	290.71	0.01
Purcell Tire Company	0.00	0.00	3,301.28	0.08
Pfizinger Graphics	437.50	0.29	437.50	0.01
Crest Industries	138.48	0.09	138.48	0.00
Miner's Towing	92.98	0.06	202.87	0.00
VISA	84.10	0.06	84.10	0.00
NAPA Auto Parts	16.73	0.01	212.84	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Jumper's Auto Service	425.31	0.28	425.31	0.01
Total - Vehicle Maintenance	<u>11,664.97</u>	<u>7.68</u>	<u>15,677.58</u>	<u>0.37</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
St. Lukes Workplace Health	0.00	0.00	85.71	0.00
Total - Worker's Comp Claims	<u>0.00</u>	<u>0.00</u>	<u>85.71</u>	<u>0.00</u>
Total - Rental Management Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Mortgage Payments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Doctors Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
VISA	337.28	0.22	550.81	0.01
Petty Cash	33.55	0.02	33.55	0.00
Capital One	37.69	0.02	37.69	0.00
Total - Misc. Expenses	<u>408.52</u>	<u>0.27</u>	<u>622.05</u>	<u>0.01</u>
VISA	3,176.85	2.09	5,861.93	0.14
Tri-County Training Consortium	0.00	0.00	4,961.25	0.12
Dave Wynne	38.34	0.03	38.34	0.00
Gina Anderson	0.00	0.00	505.54	0.01
Across The Street Productions	0.00	0.00	(105.17)	0.00
West County EMS & Fire	400.00	0.26	400.00	0.01
Brad Jokerst	312.65	0.21	312.65	0.01
Steve Clark	82.99	0.05	82.99	0.00
Training Reimbursements	0.00	0.00	(661.90)	(0.02)
Ryan Fently	13.68	0.01	13.68	0.00
Convention Data Services	0.00	0.00	8,580.00	0.21
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	58.08	0.04	58.08	0.00
Dan Odenwald	94.03	0.06	94.03	0.00
Total - Training & Education	<u>4,176.62</u>	<u>2.75</u>	<u>20,341.42</u>	<u>0.49</u>
Uniforms	(30.05)	(0.02)	(7,858.40)	(0.19)
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	0.00	0.00	50.40	0.00
Sentinel Emergency Solutions	497.41	0.33	811.03	0.02
Weber Fire & Safety	57.40	0.04	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.62
Total - Uniforms	<u>524.76</u>	<u>0.35</u>	<u>19,252.23</u>	<u>0.46</u>
Lowe's	133.63	0.09	133.63	0.00
Sam's Club	389.82	0.26	493.16	0.01
VISA	76.29	0.05	81.53	0.00
Dutch Hollow	1,017.82	0.67	2,882.79	0.07
Total - Supplies/ Cleaning & Maintenance	<u>1,617.56</u>	<u>1.06</u>	<u>3,591.11</u>	<u>0.09</u>
Utilities	0.00	0.00	0.02	0.00
Missouri-American Water	184.84	0.12	1,170.06	0.03
AmerenUE	4,907.69	3.23	9,864.44	0.24
MSD	203.19	0.13	581.21	0.01
Aspen Waste Systems	539.68	0.36	1,080.41	0.03
Spire	5,075.09	3.34	6,586.16	0.16
Total - Utilities	<u>10,910.49</u>	<u>7.18</u>	<u>19,282.30</u>	<u>0.46</u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	895,175.05	589.36	1,592,691.63	38.07
Excess Revenue over (under) Expenditur	\$ (743,284.77)	(489.36)	\$ 2,591,213.48	61.93

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	219,763.46	\$ 3,909,242.07	4,882,179.84
Interest Income	96,114.33	68,658.70	203,749.09	138,822.02
Miscellaneous Revenue	685.95	0.00	685.95	100.00
Permit Revenue	55,090.00	9,220.00	64,728.00	15,206.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
<b>Total Revenues</b>	<b>151,890.28</b>	<b>297,642.16</b>	<b>4,183,905.11</b>	<b>5,036,307.86</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>151,890.28</b>	<b>297,642.16</b>	<b>4,183,905.11</b>	<b>5,036,307.86</b>
<b>Expenditures</b>				
Salaries-Firefighters	526,509.61	329,418.64	869,035.65	662,321.31
Salaries-Fire Chief	12,462.24	8,051.43	20,770.40	16,102.86
Salaries-Deputy Chiefs	65,558.14	42,655.20	109,616.67	85,381.29
Salaries-Admin Assistants	28,585.77	5,942.27	38,702.05	11,884.54
Salaries-Office Manager	7,115.41	4,590.52	11,859.01	9,181.04
Salaries-Fire Marshall	26,104.00	14,356.30	41,096.00	28,161.10
Salaries-Inspectors	390.00	312.50	390.00	312.50
<b>Total - Salaries</b>	<b>666,725.17</b>	<b>405,326.86</b>	<b>1,091,469.78</b>	<b>813,344.64</b>
Salaries OT	13,823.88	24,689.21	23,817.78	54,221.01
<b>Total - OT Salaries</b>	<b>13,823.88</b>	<b>24,689.21</b>	<b>23,817.78</b>	<b>54,221.01</b>
<b>Total - Election Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Commerce Bank-VISA	0.00	354.55	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	403.99	0.00	403.99	0.00
<b>Total - Depreciated Assets</b>	<b>403.99</b>	<b>354.55</b>	<b>53,325.69</b>	<b>5,654.55</b>
FICA/ Medicare	51,159.18	32,157.50	85,360.69	66,342.37
<b>Total - Payroll Taxes</b>	<b>51,159.18</b>	<b>32,157.50</b>	<b>85,360.69</b>	<b>66,342.37</b>
VISA	292.28	0.00	1,132.36	0.00
Marco	72.80	94.19	109.20	172.24
Office Source	0.00	419.41	80.63	1,991.88
Commerce Bank-VISA	0.00	551.59	0.00	855.99
Rejis Commission	32.55	21.70	43.40	21.70
Sumner One	54.00	67.75	430.55	474.92
Speed-E-Way Printing	0.00	347.36	0.00	347.36
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
<b>Total - Office Supplies</b>	<b>451.63</b>	<b>1,502.00</b>	<b>1,825.36</b>	<b>3,864.09</b>
Image Trend	0.00	5,150.00	0.00	5,150.00
First Watch	575.50	575.50	1,151.00	1,151.00
Miken Technologies	7,567.34	0.00	7,567.34	4,519.38
Commerce Bank-VISA	0.00	11.59	0.00	11.59
Scantron	805.00	0.00	805.00	0.00
Zoom	0.00	359.84	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

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Topcon Solutions	0.00	0.00	740.00	0.00
Total - IT Expenses	<u>8,947.84</u>	<u>6,096.93</u>	<u>23,393.23</u>	<u>18,807.81</u>
Sieveking	0.00	4,979.62	0.00	7,891.92
Commerce Bank-VISA	0.00	39.51	0.00	458.33
Energy Petroleum	<u>5,367.36</u>	<u>0.00</u>	<u>7,533.88</u>	<u>0.00</u>
VISA	0.00	0.00	38.50	0.00
Wex Bank	849.79	808.96	1,536.27	1,060.55
Total - Gas & Oil/ Fuel	<u>6,217.15</u>	<u>5,828.09</u>	<u>9,108.65</u>	<u>9,410.80</u>
Bank Charges	8.80	9.00	73.80	44.00
Total - Bank Charges	<u>8.80</u>	<u>9.00</u>	<u>73.80</u>	<u>44.00</u>
Sentinel Emergency Solutions	5,111.05	0.00	5,111.05	0.00
Commerce Bank-VISA	0.00	4,003.39	0.00	13,982.08
Lowe's	0.00	372.35	62.39	1,504.75
Sam's Club	0.00	335.87	0.00	335.87
K&K Supply	0.00	616.32	0.00	616.32
VISA	468.84	0.00	797.13	0.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	177,997.42	0.00	177,997.42
Mo Vocational Enterprises	0.00	1,182.90	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	1,007.00	0.00	1,945.75
Capital One	0.00	859.59	0.00	859.59
Mattress Firm	0.00	8,784.87	0.00	8,784.87
Bound Tree	0.00	15,798.04	0.00	15,798.04
MJL Enterprises	0.00	5,000.00	0.00	5,000.00
Zumwalt	0.00	1,357.00	0.00	1,357.00
Compx Fort	1,730.61	0.00	1,730.61	0.00
Total - Equipment Purchases	<u>7,310.50</u>	<u>217,314.75</u>	<u>7,701.18</u>	<u>426,181.28</u>
MACFPD	0.00	0.00	2,450.00	2,450.00
Backstoppers	0.00	0.00	0.00	105.00
Center for Public Safety	978.60	0.00	978.60	959.00
Commerce Bank-VISA	0.00	160.30	0.00	160.30
STL County Special Ops	0.00	0.00	0.00	700.00
MABOI	0.00	105.00	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
VISA	171.32	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Total - Dues & Subscriptions	<u>1,149.92</u>	<u>265.30</u>	<u>5,417.65</u>	<u>5,572.08</u>
Lakenan	52.50	105.00	52.50	157.50
Standard Insurance	3,332.85	3,388.11	6,922.76	6,920.79
MO FF Critical Illness Pool	0.00	5,821.20	0.00	5,821.20
Total - Insurance/ General	<u>3,385.35</u>	<u>9,314.31</u>	<u>6,975.26</u>	<u>12,899.49</u>
Delta Dental	5,913.31	6,126.69	11,380.64	12,253.38
United Healthcare	118,721.44	110,949.36	239,466.02	221,898.72
Quality Benefits	554.02	4,505.21	2,485.54	7,356.25
Insurance Reimbursements	(25,876.54)	(18,579.78)	(65,547.08)	(37,158.08)
Marsh & McLennan	930.50	1,491.49	1,033.26	1,491.49
Delta Vision	468.97	455.16	931.14	910.32
Total - Insurance/ Employee	<u>100,711.70</u>	<u>104,948.13</u>	<u>189,749.52</u>	<u>206,752.08</u>

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Rognan & Associates	1,400.00	1,400.00	2,800.00	2,800.00
Darla Sansoucie	0.00	196.00	182.00	826.00
Paylocity	1,192.49	1,047.69	1,890.90	1,697.78
Lockton	0.00	0.00	0.00	3,500.00
Commerce Bank-VISA	0.00	0.00	0.00	4,176.79
One America	0.00	0.00	0.00	7,000.00
Hammond & Shriner	1,704.85	857.50	2,599.10	1,494.50
Creative Planning	0.00	0.00	3,500.00	0.00
<b>Total - Professional Fees</b>	<b>4,297.34</b>	<b>3,501.19</b>	<b>10,972.00</b>	<b>21,495.07</b>
Blue Chip Exterminating	0.00	65.45	0.00	135.80
Buildingstars	0.00	118.45	0.00	278.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	787.50	0.00	1,144.50	0.00
Commerce Bank-VISA	0.00	51.24	0.00	103.54
BRDA Electric	0.00	0.00	0.00	679.00
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	182.20	0.00	182.20
Slyman Bros	0.00	0.00	0.00	665.00
Tech Electronics	0.00	0.00	394.80	0.00
Sentinel	0.00	0.00	0.00	132.06
AC Systems	0.00	0.00	871.50	493.50
Overhead Door Co	81.34	0.00	81.34	0.00
New System	0.00	0.00	0.00	135.10
Pyramid Electric	0.00	152.60	0.00	152.60
Corvus of St. Louis	364.00	0.00	728.00	0.00
Bugout	41.30	0.00	152.95	0.00
<b>Total - Building Maintenance</b>	<b>1,274.14</b>	<b>569.94</b>	<b>3,801.49</b>	<b>4,236.43</b>
Sentinel Emergency Solutions	0.00	0.00	735.00	3,145.00
K&K Supply	0.00	62.72	0.00	86.74
Lowe's	0.00	0.00	79.63	0.00
VISA	5.54	125.29	32.52	125.29
Public Safety Upfitters	0.00	84.00	0.00	84.00
<b>Total - Equipment Maintenance</b>	<b>5.54</b>	<b>272.01</b>	<b>847.15</b>	<b>3,441.03</b>
Sentinel Emergency Solutions	2,014.31	7,319.28	2,128.93	10,462.47
CIT Trucks	8,455.56	768.78	8,455.56	768.78
Fabick	0.00	1,217.10	0.00	1,217.10
Commerce Bank-VISA	0.00	131.40	0.00	131.40
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	0.00	0.00	3,301.28	0.00
American Test Center	0.00	0.00	0.00	48.00
Pfizinger Graphics	437.50	220.00	437.50	220.00
MO River Auto Parts	0.00	320.87	0.00	320.87
Crest Industries	138.48	0.00	138.48	44.21
Miner's Towing	92.98	0.00	202.87	0.00
VISA	84.10	0.00	84.10	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	16.73	0.00	212.84	0.00
Jumper's Auto Service	425.31	0.00	425.31	0.00
<b>Total - Vehicle Maintenance</b>	<b>11,664.97</b>	<b>9,977.43</b>	<b>15,677.58</b>	<b>13,236.78</b>
<b>Total - Lease Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
St. Lukes Workplace Health	0.00	0.00	85.71	0.00
Total - Worker's Comp Claims	0.00	0.00	85.71	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
SSM Health	0.00	556.50	0.00	556.50
Total - Doctors Fees	0.00	556.50	0.00	556.50
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	337.28	0.00	550.81	0.00
Commerce Bank-VISA	0.00	169.02	0.00	573.66
Petty Cash	33.55	0.00	33.55	0.00
Capital One	37.69	0.00	37.69	0.00
Total - Misc. Expenses	408.52	169.02	622.05	573.66
VISA	3,176.85	0.00	5,861.93	0.00
Tri-County Training Consortium	0.00	4,961.25	4,961.25	4,961.25
Commerce Bank-VISA	0.00	2,969.00	0.00	5,955.78
Dave Wynne	38.34	47.80	38.34	47.80
Gina Anderson	0.00	0.00	505.54	0.00
Across The Street Productions	0.00	0.00	(105.17)	0.00
West County EMS & Fire	400.00	0.00	400.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	225.00
Brad Jokerst	312.65	0.00	312.65	0.00
Steve Clark	82.99	0.00	82.99	0.00
Training Reimbursements	0.00	0.00	(661.90)	0.00
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	0.00	13,500.00	0.00	13,500.00
Ryan Fently	13.68	30.37	13.68	30.37
Jake Nichols	0.00	28.51	0.00	28.51
STL Fire Academy	0.00	185.00	0.00	185.00
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	58.08	0.00	58.08	0.00
Dan Odenwald	94.03	0.00	94.03	0.00
Total - Training & Education	4,176.62	21,721.93	20,341.42	31,427.71
Uniforms	(30.05)	0.00	(7,858.40)	0.00
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	0.00	0.00	50.40	0.00
Sentinel Emergency Solutions	497.41	30.32	811.03	240.28
Weber Fire & Safety	57.40	0.00	57.40	66.50
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Total - Uniforms	524.76	30.32	19,252.23	18,649.00
Grainger	0.00	0.00	0.00	107.04
Lowes	133.63	0.00	133.63	0.00
Sam's Club	389.82	0.00	493.16	2,588.10
Commerce Bank-VISA	0.00	89.24	0.00	278.39
VISA	76.29	0.00	81.53	0.00
Capital One	0.00	0.00	0.00	514.03
Dutch Hollow	1,017.82	0.00	2,882.79	0.00
Total - Supplies/ Cleaning & Maintenan	1,617.56	89.24	3,591.11	3,487.56

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Utilities	0.00	0.00	0.02	0.00
Missouri-American Water	184.84	710.88	1,170.06	980.04
AmerenUE	4,907.69	3,660.70	9,864.44	8,737.69
MSD	203.19	403.15	581.21	876.24
Aspen-Waste Systems	539.68	514.93	1,080.41	1,477.54
Spire	5,075.09	3,186.55	6,586.16	6,572.84
Total - Utilities	10,910.49	8,476.21	19,282.30	18,644.35
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	895,175.05	853,170.42	1,592,691.63	1,738,842.29
Excess Revenue over (under) Expenditur	\$ (743,284.77)	\$ (555,528.26)	\$ 2,591,213.48	\$ 3,297,465.57

Fenton FPD - Ambulance  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
February 29, 2024

ASSETS

Current Assets		
Simmons Bank - 3181	\$	9,105,244.18
Investment Account		801,491.30
Taxes Receivable - Current		2,176,118.00
Ambulance Billing Receivable		142,725.83
GEMT Receivable		575,833.00
		<hr/>
Total Current Assets		12,801,412.31
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>12,801,412.31</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General	\$	88,587.46
IRS Payroll Taxes W/H		3,111.54
Wages Payable		53,468.85
		<hr/>
Total Current Liabilities		145,167.85
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		728,577.00
Deferred GEMT Revenue		575,833.00
		<hr/>
Total Deferred Inflows of Resources		1,304,410.00
		<hr/>
Total Liabilities		1,449,577.85
Fund Balance		
Fund Balance - Restricted		10,561,864.64
Excess Revenue over (under) Ex		789,969.82
		<hr/>
Total Fund Balance		11,351,834.46
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>12,801,412.31</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 1,167,721.77	80.93
Ambulance Service Charge	91,151.74	69.51	195,361.18	13.54
Interest Income	39,991.95	30.49	79,709.52	5.52
<b>Total Revenues</b>	<u>131,143.69</u>	<u>100.00</u>	<u>1,442,792.47</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>131,143.69</u>	<u>100.00</u>	<u>1,442,792.47</u>	<u>100.00</u>
<b>Expenditures</b>				
Salaries	274,384.79	209.22	449,993.05	31.19
Salaries OT	5,924.52	4.52	10,207.62	0.71
Payroll Taxes	21,066.30	16.06	35,127.08	2.43
Office Supplies	193.55	0.15	782.29	0.05
Gas & Oil-Fuel	2,664.50	2.03	3,903.71	0.27
Bank Charges	88.50	0.07	167.00	0.01
Dues & Subscriptions	492.83	0.38	2,321.86	0.16
Insurance - General	1,450.87	1.11	2,989.41	0.21
Insurance - Employee	43,173.80	32.92	90,949.26	6.30
Professional Fee	8,254.21	6.29	15,824.70	1.10
Building Maintenance	546.06	0.42	1,629.21	0.11
Equipment Maintenance	5,941.43	4.53	11,414.14	0.79
Vehicle Maintenance	3,394.89	2.59	3,758.58	0.26
Workers Comp Claims	0.00	0.00	36.74	0.00
Misc. Expenses	170.81	0.13	262.33	0.02
Training & Education	1,538.28	1.17	5,358.84	0.37
Uniforms	267.83	0.20	8,293.89	0.57
Supplies-Cleaning & Maint.	693.23	0.53	1,539.04	0.11
Utilities	4,675.97	3.57	8,263.90	0.57
<b>Total Expenditures</b>	<u>374,922.37</u>	<u>285.89</u>	<u>652,822.65</u>	<u>45.25</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (243,778.68)</u>	<u>(185.89)</u>	<u>\$ 789,969.82</u>	<u>54.75</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 1,167,721.77	80.93
Ambulance Service Charge	91,151.74	69.51	195,361.18	13.54
Simmons Bank Interest	39,991.95	30.49	79,709.52	5.52
<b>Total Revenues</b>	<b>131,143.69</b>	<b>100.00</b>	<b>1,442,792.47</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>131,143.69</b>	<b>100.00</b>	<b>1,442,792.47</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Fire Chief	5,340.96	4.07	8,901.60	0.62
Salaries-Deputy Chiefs	28,096.34	21.42	46,978.57	3.26
Salaries-Admin Assistants	12,251.05	9.34	16,586.60	1.15
Salaries-Office Manager	3,049.46	2.33	5,082.44	0.35
Salaries-EMT/Paramedic	225,646.98	172.06	372,443.84	25.81
Salaries OT	0.00	0.00	(486.36)	(0.03)
Payroll OT-Ambulance	4,808.94	3.67	9,578.40	0.66
Payroll OT - Deputy Chiefs	1,115.58	0.85	1,115.58	0.08
PR Taxes - FICA/ Medicare	21,066.30	16.06	35,127.08	2.43
Ambulance Exp Transfer	193.55	0.15	782.29	0.05
Ambulance Exp Transfer	2,664.50	2.03	3,903.71	0.27
Simmons Bank	88.50	0.07	167.00	0.01
Ambulance Transfer	492.83	0.38	2,321.86	0.16
Ambulance Exp Transfer	1,450.87	1.11	2,989.41	0.21
Ambulance Exp Transfer	43,173.80	32.92	90,949.26	6.30
Rognan & Associates	600.00	0.46	1,200.00	0.08
Darla Sansoucie	0.00	0.00	78.00	0.01
Paylocity	511.08	0.39	810.40	0.06
EMS/MC C/C Fees	6,412.48	4.89	11,122.40	0.77
Hammond & Shriner	730.65	0.56	1,113.90	0.08
Creative Planning	0.00	0.00	1,500.00	0.10
Ambulance Transfer	546.06	0.42	1,629.21	0.11
Airgas	1,245.88	0.95	2,400.63	0.17
SSM Health	1,479.76	1.13	2,271.94	0.16
Boundtree	1,846.12	1.41	3,605.70	0.25
Teleflex	0.00	0.00	1,345.50	0.09
Preferred Waste Concepts	0.00	0.00	375.00	0.03
VISA	96.40	0.07	96.40	0.01
Tacmed Solutions	1,270.90	0.97	1,270.90	0.09
Ambulance Transfer	2.37	0.00	48.07	0.00
American Response Vehicles	983.70	0.75	1,113.27	0.08
VISA	1,958.36	1.49	1,958.36	0.14
Ambulance Expl Transfer	452.83	0.35	686.95	0.05
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Ambulance Transfer	170.81	0.13	262.33	0.02
JVR Enterprises	0.00	0.00	332.50	0.02
Ambulance Exp Transfer	1,588.28	1.21	5,076.34	0.35
Training Reimbursements	(50.00)	(0.04)	(50.00)	0.00
Ambulance Exp Transfer	267.83	0.20	8,293.89	0.57
Ambulance Transfer	693.23	0.53	1,539.04	0.11
Ambulance Exp Transfer	4,675.97	3.57	8,263.90	0.57
<b>Total Expenditures</b>	<b>374,922.37</b>	<b>285.89</b>	<b>652,822.65</b>	<b>45.25</b>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date			
Excess Revenue over (under) Expenditur	\$	<u>(243,778.68)</u>	(185.89)	\$	<u>789,969.82</u>	54.75

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 65,648.83	\$ 1,167,721.77	\$ 1,457,651.26
Ambulance Service Charge	91,151.74	69,459.70	195,361.18	151,055.79
Interest Income	39,991.95	28,207.31	79,709.52	54,277.39
<b>Total Revenues</b>	<u>131,143.69</u>	<u>163,315.84</u>	<u>1,442,792.47</u>	<u>1,662,984.44</u>
<b>Cost of Sales</b>				
Total Cost of Sales	0.00	0.00	0.00	0.00
<b>Gross Profit</b>	<u>131,143.69</u>	<u>163,315.84</u>	<u>1,442,792.47</u>	<u>1,662,984.44</u>
<b>Expenditures</b>				
Salaries	274,384.79	167,424.88	449,993.05	336,373.29
Salaries OT	5,924.52	10,581.09	10,207.62	23,237.58
Payroll Taxes	21,066.30	13,307.58	35,127.08	27,476.00
Office Supplies	193.55	643.72	782.29	1,656.05
Gas & Oil-Fuel	2,664.50	2,497.75	3,903.71	4,033.21
Bank Charges	88.50	91.00	167.00	178.50
Dues & Subscriptions	492.83	68.70	2,321.86	2,343.03
Insurance - General	1,450.87	3,991.84	2,989.41	5,528.34
Insurance - Employee	43,173.80	45,015.04	90,949.26	51,250.35
Professional Fee	8,254.21	6,003.14	15,824.70	18,573.14
Building Maintenance	546.06	244.26	1,629.21	1,815.60
Equipment Maintenance	5,941.43	2,658.73	11,414.14	7,623.63
Vehicle Maintenance	3,394.89	989.54	3,758.58	1,009.53
Workers Comp Claims	0.00	0.00	36.74	0.00
Doctors Fees	0.00	238.50	0.00	238.50
Misc. Expenses	170.81	760.43	262.33	933.85
Training & Education	1,538.28	3,302.65	5,358.84	5,302.70
Uniforms	267.83	13.00	8,293.89	7,992.43
Supplies-Cleaning & Maint.	693.23	38.25	1,539.04	1,494.68
Utilities	4,675.97	3,632.65	8,263.90	7,990.40
<b>Total Expenditures</b>	<u>374,922.37</u>	<u>261,502.75</u>	<u>652,822.65</u>	<u>505,050.81</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (243,778.68)</u>	<u>\$ (98,186.91)</u>	<u>\$ 789,969.82</u>	<u>\$ 1,157,933.63</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 65,648.83	\$ 1,167,721.77	\$ 1,457,651.26
Ambulance Service Charge	91,151.74	71,378.47	195,361.18	153,971.20
Ambulance Refunds	0.00	(1,918.77)	0.00	(2,915.41)
Simmons Bank Interest	39,991.95	27,255.65	79,709.52	53,325.27
Investment Interest	0.00	951.66	0.00	952.12
<b>Total Revenues</b>	<b>131,143.69</b>	<b>163,315.84</b>	<b>1,442,792.47</b>	<b>1,662,984.44</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>131,143.69</b>	<b>163,315.84</b>	<b>1,442,792.47</b>	<b>1,662,984.44</b>
<b>Expenditures</b>				
Salaries-Fire Chief	5,340.96	3,450.61	8,901.60	6,901.22
Salaries-Deputy Chiefs	28,096.34	18,280.80	46,978.57	36,591.98
Salaries-Admin Assistants	12,251.05	2,546.69	16,586.60	5,093.38
Salaries-Office Manager	3,049.46	1,967.36	5,082.44	3,934.72
Salaries-EMT/Paramedic	225,646.98	141,179.42	372,443.84	283,851.99
Salaries OT	0.00	0.00	(486.36)	0.00
Payroll OT-Ambulance	4,808.94	9,184.56	9,578.40	20,144.54
Payroll OT - Deputy Chiefs	1,115.58	1,396.53	1,115.58	3,093.04
PR Taxes - FICA/ Medicare	21,066.30	13,307.58	35,127.08	27,476.00
Ambulance Exp Transfer	193.55	643.72	782.29	1,656.05
Ambulance Exp Transfer	2,664.50	2,497.75	3,903.71	4,033.21
Simmons Bank	88.50	91.00	167.00	178.50
Ambulance Transfer	492.83	68.70	2,321.86	2,343.03
Ambulance Exp Transfer	1,450.87	3,991.84	2,989.41	5,528.34
Insurance - Employee	0.00	0.00	0.00	(37,432.23)
Ambulance Exp Transfer	43,173.80	45,015.04	90,949.26	88,682.58
Rognan & Associates	600.00	600.00	1,200.00	1,200.00
Darla Sansoucie	0.00	84.00	78.00	354.00
Paylocity	511.08	449.01	810.40	727.62
Lockton	0.00	0.00	0.00	1,500.00
EMS/MC C/C Fees	6,412.48	4,502.63	11,122.40	9,360.97
One America	0.00	0.00	0.00	3,000.00
Hammond & Shriner	730.65	367.50	1,113.90	640.50
VISA	0.00	0.00	0.00	1,790.05
Creative Planning	0.00	0.00	1,500.00	0.00
Ambulance Transfer	546.06	244.26	1,629.21	1,815.60
Stryker	0.00	0.00	0.00	1,162.20
Airgas	1,245.88	532.41	2,400.63	1,331.74
SSM Health	1,479.76	26.10	2,271.94	26.10
Boundtree	1,846.12	1,983.64	3,605.70	4,150.03
St. Clare Hospital	0.00	0.00	0.00	587.11
Teleflex	0.00	0.00	1,345.50	0.00
Preferred Waste Concepts	0.00	0.00	375.00	200.00
VISA	96.40	0.00	96.40	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	1,270.90	0.00	1,270.90	0.00
Ambulance Transfer	2.37	116.58	48.07	126.87
Commerce Bank - VISA	0.00	61.68	0.00	61.68
MO River Auto Parts	0.00	0.00	0.00	19.99
American Response Vehicles	983.70	758.75	1,113.27	758.75

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
VISA	1,958.36	0.00	1,958.36	0.00
Ambulance Expl Transfer	452.83	169.11	686.95	169.11
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Ambulance Exp Transfer	0.00	238.50	0.00	238.50
Misc. Expenses	0.00	688.00	0.00	688.00
Ambulance Transfer	170.81	72.43	262.33	245.85
VISA	0.00	710.97	0.00	710.97
JVR Enterprises	0.00	0.00	332.50	300.00
Ambulance Exp Transfer	1,588.28	2,671.68	5,076.34	4,371.73
Training Reimbursements	(50.00)	(80.00)	(50.00)	(80.00)
Ambulance Exp Transfer	267.83	13.00	8,293.89	131.48
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Ambulance Transfer	693.23	38.25	1,539.04	1,494.68
Ambulance Exp Transfer	4,675.97	3,632.65	8,263.90	7,990.40
<b>Total Expenditures</b>	<b>374,922.37</b>	<b>261,502.75</b>	<b>652,822.65</b>	<b>505,050.81</b>
<b>Excess Revenues over (under) Expenditu</b>	<b>\$ (243,778.68)</b>	<b>\$ (98,186.91)</b>	<b>\$ 789,969.82</b>	<b>\$ 1,157,933.63</b>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 1,167,721.77	80.93
Ambulance Service Charge	91,151.74	69.51	195,361.18	13.54
Interest Income	39,991.95	30.49	79,709.52	5.52
<b>Total Revenues</b>	<b>131,143.69</b>	<b>100.00</b>	<b>1,442,792.47</b>	<b>100.00</b>
<b>Cost of Sales</b>				
Total Cost of Sales	0.00	0.00	0.00	0.00
<b>Gross Profit</b>	<b>131,143.69</b>	<b>100.00</b>	<b>1,442,792.47</b>	<b>100.00</b>
<b>Expenditures</b>				
Salaries-Fire Chief	5,340.96	4.07	8,901.60	0.62
Salaries-Deputy Chiefs	28,096.34	21.42	46,978.57	3.26
Salaries-Admin Assistants	12,251.05	9.34	16,586.60	1.15
Salaries-Office Manager	3,049.46	2.33	5,082.44	0.35
Salaries-EMT/Paramedic	225,646.98	172.06	372,443.84	25.81
Total - Salaries	274,384.79	209.22	449,993.05	31.19
Salaries OT	5,924.52	4.52	10,207.62	0.71
Total - OT Salaries	5,924.52	4.52	10,207.62	0.71
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	21,066.30	16.06	35,127.08	2.43
Total - Payroll Taxes	21,066.30	16.06	35,127.08	2.43
Ambulance Exp Transfer	193.55	0.15	782.29	0.05
Total - Office Supplies	193.55	0.15	782.29	0.05
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	2,664.50	2.03	3,903.71	0.27
Total - Gas & Oil/ Fuel	2,664.50	2.03	3,903.71	0.27
Bank Charges	88.50	0.07	167.00	0.01
Total - Bank Charges	88.50	0.07	167.00	0.01
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	492.83	0.38	2,321.86	0.16
Total - Dues & Subscriptions	492.83	0.38	2,321.86	0.16
Ambulance Exp Transfer	1,450.87	1.11	2,989.41	0.21
Total - Insurance/ General	1,450.87	1.11	2,989.41	0.21
Ambulance Exp Transfer	43,173.80	32.92	90,949.26	6.30
Total - Insurance/ Employee	43,173.80	32.92	90,949.26	6.30
Rognan & Associates	600.00	0.46	1,200.00	0.08
Darla Sansoucie	0.00	0.00	78.00	0.01
Paylocity	511.08	0.39	810.40	0.06
EMS/MC C/C Fees	6,412.48	4.89	11,122.40	0.77
Hammond & Shriner	730.65	0.56	1,113.90	0.08

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Creative Planning	0.00	0.00	1,500.00	0.10
Total - Professional Fees	<u>8,254.21</u>	<u>6.29</u>	<u>15,824.70</u>	<u>1.10</u>
Total - GEMT Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	546.06	0.42	1,629.21	0.11
Total - Building Maintenance	<u>546.06</u>	<u>0.42</u>	<u>1,629.21</u>	<u>0.11</u>
Airgas	1,245.88	0.95	2,400.63	0.17
SSM Health	1,479.76	1.13	2,271.94	0.16
Boundtree	1,846.12	1.41	3,605.70	0.25
Teleflex	0.00	0.00	1,345.50	0.09
Preferred Waste Concepts	0.00	0.00	375.00	0.03
VISA	96.40	0.07	96.40	0.01
Tacmed Solutions	1,270.90	0.97	1,270.90	0.09
Ambulance Transfer	2.37	0.00	48.07	0.00
Total - Equipment Maintenance	<u>5,941.43</u>	<u>4.53</u>	<u>11,414.14</u>	<u>0.79</u>
American Response Vehicles	983.70	0.75	1,113.27	0.08
VISA	1,958.36	1.49	1,958.36	0.14
Ambulance Expl Transfer	452.83	0.35	686.95	0.05
Total - Vehicle Maintenance	<u>3,394.89</u>	<u>2.59</u>	<u>3,758.58</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	0.00	0.00	36.74	0.00
Total - Worker's Comp Claims	<u>0.00</u>	<u>0.00</u>	<u>36.74</u>	<u>0.00</u>
Total - Rental Management Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Mortgage Payments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Doctors Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	170.81	0.13	262.33	0.02
Total - Misc. Expenses	<u>170.81</u>	<u>0.13</u>	<u>262.33</u>	<u>0.02</u>
JVR Enterprises	0.00	0.00	332.50	0.02
Ambulance Exp Transfer	1,588.28	1.21	5,076.34	0.35
Training Reimbursements	(50.00)	(0.04)	(50.00)	0.00
Total - Training & Education	<u>1,538.28</u>	<u>1.17</u>	<u>5,358.84</u>	<u>0.37</u>
Ambulance Exp Transfer	267.83	0.20	8,293.89	0.57
Total - Uniforms	<u>267.83</u>	<u>0.20</u>	<u>8,293.89</u>	<u>0.57</u>
Total - Ambulance Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	693.23	0.53	1,539.04	0.11
Total - Supplies/ Cleaning & Maintenance	<u>693.23</u>	<u>0.53</u>	<u>1,539.04</u>	<u>0.11</u>
Ambulance Exp Transfer	4,675.97	3.57	8,263.90	0.57
Total - Utilities	<u>4,675.97</u>	<u>3.57</u>	<u>8,263.90</u>	<u>0.57</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>374,922.37</u>	<u>285.89</u>	<u>652,822.65</u>	<u>45.25</u>

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	<u>Current Month</u>		<u>Year to Date</u>	
Excess Revenue over (under) Expenditur	\$ <u>(243,778.68)</u>	(185.89)	\$ <u>789,969.82</u>	54.75

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	65,648.83	\$ 1,167,721.77	1,457,651.26
Ambulance Service Charge	91,151.74	69,459.70	195,361.18	151,055.79
Interest Income	39,991.95	28,207.31	79,709.52	54,277.39
<b>Total-Revenues</b>	<u>131,143.69</u>	<u>163,315.84</u>	<u>1,442,792.47</u>	<u>1,662,984.44</u>
<b>Cost of Sales</b>				
Total Cost of Sales	0.00	0.00	0.00	0.00
<b>Gross Profit</b>	<u>131,143.69</u>	<u>163,315.84</u>	<u>1,442,792.47</u>	<u>1,662,984.44</u>
<b>Expenditures</b>				
Salaries-Fire Chief	5,340.96	3,450.61	8,901.60	6,901.22
Salaries-Deputy Chiefs	28,096.34	18,280.80	46,978.57	36,591.98
Salaries-Admin Assistants	12,251.05	2,546.69	16,586.60	5,093.38
Salaries-Office Manager	3,049.46	1,967.36	5,082.44	3,934.72
Salaries-EMT/Paramedic	225,646.98	141,179.42	372,443.84	283,851.99
Total - Salaries	<u>274,384.79</u>	<u>167,424.88</u>	<u>449,993.05</u>	<u>336,373.29</u>
Salaries OT	5,924.52	10,581.09	10,207.62	23,237.58
Total - OT Salaries	<u>5,924.52</u>	<u>10,581.09</u>	<u>10,207.62</u>	<u>23,237.58</u>
Total - Election Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Depreciated Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
PR Taxes - FICA/ Medicare	21,066.30	13,307.58	35,127.08	27,476.00
Total - Payroll Taxes	<u>21,066.30</u>	<u>13,307.58</u>	<u>35,127.08</u>	<u>27,476.00</u>
Ambulance Exp Transfer	193.55	643.72	782.29	1,656.05
Total - Office Supplies	<u>193.55</u>	<u>643.72</u>	<u>782.29</u>	<u>1,656.05</u>
Total - IT Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Exp Transfer	2,664.50	2,497.75	3,903.71	4,033.21
Total - Gas & Oil/ Fuel	<u>2,664.50</u>	<u>2,497.75</u>	<u>3,903.71</u>	<u>4,033.21</u>
Bank Charges	88.50	91.00	167.00	178.50
Total - Bank Charges	<u>88.50</u>	<u>91.00</u>	<u>167.00</u>	<u>178.50</u>
Total - Equipment Purchases	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	492.83	68.70	2,321.86	2,343.03
Total - Dues & Subscriptions	<u>492.83</u>	<u>68.70</u>	<u>2,321.86</u>	<u>2,343.03</u>
Ambulance Exp Transfer	1,450.87	3,991.84	2,989.41	5,528.34
Total - Insurance/ General	<u>1,450.87</u>	<u>3,991.84</u>	<u>2,989.41</u>	<u>5,528.34</u>
Insurance - Employee	0.00	0.00	0.00	(37,432.23)
Ambulance Exp Transfer	43,173.80	45,015.04	90,949.26	88,682.58
Total - Insurance/ Employee	<u>43,173.80</u>	<u>45,015.04</u>	<u>90,949.26</u>	<u>51,250.35</u>
Rognan & Associates	600.00	600.00	1,200.00	1,200.00
Darla Sansoucie	0.00	84.00	78.00	354.00
Paylocity	511.08	449.01	810.40	727.62

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Lockton	0.00	0.00	0.00	1,500.00
EMS/MC C/C Fees	6,412.48	4,502.63	11,122.40	9,360.97
One America	0.00	0.00	0.00	3,000.00
Hammond & Shriner	730.65	367.50	1,113.90	640.50
VISA	0.00	0.00	0.00	1,790.05
Creative Planning	0.00	0.00	1,500.00	0.00
Total - Professional Fees	<u>8,254.21</u>	<u>6,003.14</u>	<u>15,824.70</u>	<u>18,573.14</u>
Total - GEMT Fees	0.00	0.00	0.00	0.00
Ambulance Transfer	546.06	244.26	1,629.21	1,815.60
Total - Building Maintenance	<u>546.06</u>	<u>244.26</u>	<u>1,629.21</u>	<u>1,815.60</u>
Stryker	0.00	0.00	0.00	1,162.20
Airgas	1,245.88	532.41	2,400.63	1,331.74
SSM Health	1,479.76	26.10	2,271.94	26.10
Boundtree	1,846.12	1,983.64	3,605.70	4,150.03
St. Clare Hospital	0.00	0.00	0.00	587.11
Teleflex	0.00	0.00	1,345.50	0.00
Preferred Waste Concepts	0.00	0.00	375.00	200.00
VISA	96.40	0.00	96.40	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	1,270.90	0.00	1,270.90	0.00
Ambulance Transfer	2.37	116.58	48.07	126.87
Total - Equipment Maintenance	<u>5,941.43</u>	<u>2,658.73</u>	<u>11,414.14</u>	<u>7,623.63</u>
Commerce Bank - VISA	0.00	61.68	0.00	61.68
MO River Auto Parts	0.00	0.00	0.00	19.99
American Response Vehicles	983.70	758.75	1,113.27	758.75
VISA	1,958.36	0.00	1,958.36	0.00
Ambulance Expl Transfer	452.83	169.11	686.95	169.11
Total - Vehicle Maintenance	<u>3,394.89</u>	<u>989.54</u>	<u>3,758.58</u>	<u>1,009.53</u>
Total - Lease Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Total - Worker's Comp Claims	<u>0.00</u>	<u>0.00</u>	<u>36.74</u>	<u>0.00</u>
Total - Rental Management Fee	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total - Mortgage Payments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Exp Transfer	0.00	238.50	0.00	238.50
Total - Doctors Fees	<u>0.00</u>	<u>238.50</u>	<u>0.00</u>	<u>238.50</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Misc. Expenses	0.00	688.00	0.00	688.00
Ambulance Transfer	170.81	72.43	262.33	245.85
Total - Misc. Expenses	<u>170.81</u>	<u>760.43</u>	<u>262.33</u>	<u>933.85</u>
VISA	0.00	710.97	0.00	710.97
JVR Enterprises	0.00	0.00	332.50	300.00
Ambulance Exp Transfer	1,588.28	2,671.68	5,076.34	4,371.73
Training Reimbursements	(50.00)	(80.00)	(50.00)	(80.00)
Total - Training & Education	<u>1,538.28</u>	<u>3,302.65</u>	<u>5,358.84</u>	<u>5,302.70</u>
Ambulance Exp Transfer	267.83	13.00	8,293.89	131.48
Uniforms - Payroll	0.00	0.00	0.00	7,860.95

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Uniforms	267.83	13.00	8,293.89	7,992.43
Total - Ambulance Supplies	0.00	0.00	0.00	0.00
Ambulance Transfer	693.23	38.25	1,539.04	1,494.68
<del>Total - Supplies/Cleaning &amp; Maintenan</del>	<del>693.23</del>	<del>38.25</del>	<del>1,539.04</del>	<del>1,494.68</del>
Ambulance Exp Transfer	4,675.97	3,632.65	8,263.90	7,990.40
Total - Utilities	4,675.97	3,632.65	8,263.90	7,990.40
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	374,922.37	261,502.75	652,822.65	505,050.81
Excess Revenue over (under) Expenditur	\$ (243,778.68)	\$ (98,186.91)	\$ 789,969.82	1,157,933.63

Fenton FPD - Dispatch  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
February 29, 2024

ASSETS

Current Assets		
Simmons Bank	\$	935,731.58
Taxes Receivable - Current		<u>362,692.21</u>
Total Current Assets		1,298,423.79
<hr/>		
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>1,298,423.79</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	<u>121,383.00</u>
Total Deferred Inflows of Resources		<u>121,383.00</u>
Total Liabilities		121,383.00
Fund Balance		
Fund Balance - Restricted		1,229,988.87
Excess Revenue over (under) Ex		<u>(52,948.08)</u>
Total Fund Balance		<u>1,177,040.79</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,298,423.79</u></u>



Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Revenues	\$ 0.00	0.00	\$ 193,863.09	95.64
Interest Income	4,068.77	100.00	8,829.32	4.36
<b>Total Revenues</b>	<u>4,068.77</u>	<u>100.00</u>	<u>202,692.41</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>4,068.77</u>	<u>100.00</u>	<u>202,692.41</u>	<u>100.00</u>
<b>Expenditures</b>				
Dispatching Services	0.00	0.00	244,383.31	120.57
Telephone Expenses	818.74	20.12	3,999.16	1.97
Communication Expense	3,819.28	93.87	7,258.02	3.58
<b>Total Expenditures</b>	<u>4,638.02</u>	<u>113.99</u>	<u>255,640.49</u>	<u>126.12</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (569.25)</u>	<u>(13.99)</u>	<u>\$ (52,948.08)</u>	<u>(26.12)</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 193,863.09	95.64
Simmons Bank Interest	4,068.77	100.00	8,829.32	4.36
<b>Total Revenues</b>	<u>4,068.77</u>	<u>100.00</u>	<u>202,692.41</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>4,068.77</u>	<u>100.00</u>	<u>202,692.41</u>	<u>100.00</u>
<b>Expenditures</b>				
Central County Emergency 911	0.00	0.00	244,383.31	120.57
Charter Communications	0.00	0.00	557.20	0.27
AT&T	619.77	15.23	3,044.41	1.50
VISA	198.97	4.89	397.55	0.20
Miken Technologies	2,114.67	51.97	4,197.84	2.07
AT&T	1,355.57	33.32	2,711.14	1.34
VISA	349.04	8.58	349.04	0.17
<b>Total Expenditures</b>	<u>4,638.02</u>	<u>113.99</u>	<u>255,640.49</u>	<u>126.12</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (569.25)</u>	<u>(13.99)</u>	<u>\$ (52,948.08)</u>	<u>(26.12)</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 10,909.86	\$ 193,863.09	\$ 242,268.86
Interest Income	4,068.77	2,468.25	8,829.32	5,350.90
<b>Total Revenues</b>	<u>4,068.77</u>	<u>13,378.11</u>	<u>202,692.41</u>	<u>247,619.76</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>4,068.77</u>	<u>13,378.11</u>	<u>202,692.41</u>	<u>247,619.76</u>
<b>Expenditures</b>				
Dispatching Services	0.00	0.00	244,383.31	232,746.01
Telephone Expenses	818.74	3,065.01	3,999.16	5,510.49
Communication Expense	3,819.28	4,016.18	7,258.02	12,225.92
<b>Total Expenditures</b>	<u>4,638.02</u>	<u>7,081.19</u>	<u>255,640.49</u>	<u>250,482.42</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (569.25)</u>	<u>\$ 6,296.92</u>	<u>\$ (52,948.08)</u>	<u>\$ (2,862.66)</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 10,909.86	\$ 193,863.09	\$ 242,268.86
Simmons Bank Interest	4,068.77	2,468.25	8,829.32	5,350.90
<b>Total Revenues</b>	<u>4,068.77</u>	<u>13,378.11</u>	<u>202,692.41</u>	<u>247,619.76</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>4,068.77</u>	<u>13,378.11</u>	<u>202,692.41</u>	<u>247,619.76</u>
<b>Expenditures</b>				
Central County Emergency 911	0.00	0.00	244,383.31	232,746.01
Charter Communications	0.00	664.67	557.20	1,542.70
Commerce Bank Visa	0.00	0.00	0.00	79.99
AT&T	619.77	2,409.85	3,044.41	3,988.31
VISA	198.97	79.99	397.55	79.99
Telephone Reimbursements	0.00	(89.50)	0.00	(180.50)
Charter Communications	0.00	489.77	0.00	1,438.77
Miken Technologies	2,114.67	2,027.26	4,197.84	4,054.52
AT&T	1,355.57	1,395.19	2,711.14	6,052.67
VISA	349.04	103.96	349.04	103.96
Knox Company	0.00	0.00	0.00	576.00
<b>Total Expenditures</b>	<u>4,638.02</u>	<u>7,081.19</u>	<u>255,640.49</u>	<u>250,482.42</u>
<b>Excess Revenues over (under) Expenditu</b>	<u>\$ (569.25)</u>	<u>\$ 6,296.92</u>	<u>\$ (52,948.08)</u>	<u>\$ (2,862.66)</u>

Fenton FPD - Pension  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
February 29, 2024

ASSETS

Current Assets		
Simmons Bank - 2944	\$	879,271.21
Investments		35,263,254.91
Investments-Emp 457 Plan		6,975,684.28
Taxes Receivable - Current		725,929.00
<hr/>		
Total Current Assets		43,844,139.40
Property and Equipment		
<hr/>		
Total Property and Equipment		0.00
Other Assets		
<hr/>		
Total Other Assets		0.00
Total Assets	\$	<u>43,844,139.40</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	\$	6,975,684.28
<hr/>		
Total Current Liabilities		6,975,684.28
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		243,046.00
<hr/>		
Total Deferred Inflows of Resources		243,046.00
Total Liabilities		7,218,730.28
Fund Balance		
Held in Trust for Emp Retire		36,229,758.92
Excess Revenue over (under) Ex		395,650.20
<hr/>		
Total Fund Balance		36,625,409.12
Total Liab., Def. Inflows & Fund Balance	\$	<u>43,844,139.40</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 389,026.26	98.33
Interest Income	3,815.17	100.00	6,623.94	1.67
<b>Total Revenues</b>	<u>3,815.17</u>	<u>100.00</u>	<u>395,650.20</u>	<u>100.00</u>
<hr/>				
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>3,815.17</u>	<u>100.00</u>	<u>395,650.20</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>\$ 3,815.17</u>	<u>100.00</u>	<u>\$ 395,650.20</u>	<u>100.00</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
<b>Revenues</b>				
Tax Collection Current	\$ 0.00	0.00	\$ 389,026.26	98.33
Simmons Bank Interest	3,815.17	100.00	6,623.94	1.67
<b>Total Revenues</b>	<u>3,815.17</u>	<u>100.00</u>	<u>395,650.20</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>3,815.17</u>	<u>100.00</u>	<u>395,650.20</u>	<u>100.00</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>\$ 3,815.17</u>	<u>100.00</u>	<u>\$ 395,650.20</u>	<u>100.00</u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 21,894.22	\$ 389,026.26	\$ 486,150.46
Interest Income	3,815.17	4,117.27	6,623.94	7,290.33
<b>Total Revenues</b>	<u>3,815.17</u>	<u>26,011.49</u>	<u>395,650.20</u>	<u>493,440.79</u>
<b>Cost of Sales</b>				
Total Cost of Sales	0.00	0.00	0.00	0.00
<b>Gross Profit</b>	<u>3,815.17</u>	<u>26,011.49</u>	<u>395,650.20</u>	<u>493,440.79</u>
<b>Expenditures</b>				
Total Expenditures	0.00	0.00	0.00	0.00
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ 3,815.17</u>	<u>\$ 26,011.49</u>	<u>\$ 395,650.20</u>	<u>\$ 493,440.79</u>



Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	\$ 21,894.22	\$ 389,026.26	\$ 486,150.46
Simmons Bank Interest	3,815.17	4,117.27	6,623.94	7,290.33
<b>Total Revenues</b>	<u>3,815.17</u>	<u>26,011.49</u>	<u>395,650.20</u>	<u>493,440.79</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>3,815.17</u>	<u>26,011.49</u>	<u>395,650.20</u>	<u>493,440.79</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 Revenues over (under) Expenditu</b>	<u>\$ 3,815.17</u>	<u>\$ 26,011.49</u>	<u>\$ 395,650.20</u>	<u>\$ 493,440.79</u>

Fenton FPD - Debt Service  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
February 29, 2024

ASSETS

Current Assets		
Simmons Bank	\$	2,018,331.40
Taxes Receivable		<u>1,461,883.00</u>
Total Current Assets		3,480,214.40
<hr/>		
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>3,480,214.40</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	<u>489,447.00</u>
Total Deferred Inflows of Resources		<u>489,447.00</u>
Total Liabilities		489,447.00
Fund Balance		
Fund Balance - Assigned		3,884,632.36
Excess Revenue over (under) Ex		<u>(893,864.96)</u>
Total Fund Balance		<u>2,990,767.40</u>
Total Liab, Def Infls & Fund Balance	\$	<u><u>3,480,214.40</u></u>

Fenton FPD - Debt Service  
Statement of Revenues and Expenditures  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 0.00	0.00	\$ 841,750.79	99.67
Simmons Bank	<u>1,416.51</u>	100.00	<u>2,759.25</u>	0.33
Total Revenues	<u>1,416.51</u>	100.00	<u>844,510.04</u>	100.00
<hr/>				
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>1,416.51</u>	100.00	<u>844,510.04</u>	100.00
Expenditures				
Bond Interest	428,375.00	10,241.58	428,375.00	50.72
Bond Principal	<u>1,310,000.00</u>	2,480.82	<u>1,310,000.00</u>	155.12
Total Expenditures	<u>1,738,375.00</u>	12,722.4	<u>1,738,375.00</u>	205.84
Excess of Revenue over (under) Expend	\$ <u>(1,736,958.49)</u>	(122,622.4)	\$ <u>(893,864.96)</u>	(105.84)

Fenton FPD - Debt Service  
 Statements of Revenues and Expenditures  
 For the Two Months Ending February 29, 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	\$ 43,948.29	\$ 841,750.79	\$ 977,838.57
Simmons Bank	<u>1,416.51</u>	<u>1,353.37</u>	<u>2,759.25</u>	<u>2,753.29</u>
<b>Total Revenues</b>	<u>1,416.51</u>	<u>45,301.66</u>	<u>844,510.04</u>	<u>980,591.86</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>1,416.51</u>	<u>45,301.66</u>	<u>844,510.04</u>	<u>980,591.86</u>
<b>Expenditures</b>				
Bond Interest	428,375.00	456,600.00	428,375.00	456,600.00
Bond Principal	<u>1,310,000.00</u>	<u>1,615,000.00</u>	<u>1,310,000.00</u>	<u>1,615,000.00</u>
<b>Total Expenditures</b>	<u>1,738,375.00</u>	<u>2,071,600.00</u>	<u>1,738,375.00</u>	<u>2,071,600.00</u>
<b>Excess Revenue over (under) Expend</b>	<u>\$ (1,736,958.49)</u>	<u>\$ (2,026,298.34)</u>	<u>\$ (893,864.96)</u>	<u>\$ (1,091,008.14)</u>

Fenton FPD - Capital Projects  
 Balance Sheet - Governmental Funds - Modified Accrual Basis  
 February 29, 2024

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>4,935,811.12</u>
Total Current Assets		4,935,811.12
<hr/>		
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>4,935,811.12</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		0.00
Fund Balance		
Fund Balance - Restricted	\$	5,001,265.57
Excess Revenue over (under) Ex		<u>(65,454.45)</u>
Total Fund Balance		<u>4,935,811.12</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>4,935,811.12</u></u>

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 196.37	100.00	\$ 408.11	100.00
Total Revenues	<u>196.37</u>	<u>100.00</u>	<u>408.11</u>	<u>100.00</u>
<hr/>				
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>196.37</u>	<u>100.00</u>	<u>408.11</u>	<u>100.00</u>
Expenditures				
Station 1 Construction	0.00	0.00	2,545.95	623.84
Station 4 Construction	22,571.33	1,494.29	62,933.54	15,420.73
Bank Charges	<u>190.58</u>	<u>97.05</u>	<u>383.07</u>	<u>93.86</u>
Total Expenditures	<u>22,761.91</u>	<u>1,591.34</u>	<u>65,862.56</u>	<u>16,138.43</u>
Excess Revenue over (under) Expenditur	<u>\$ (22,565.54)</u>	<u>(11,491.3)</u>	<u>\$ (65,454.45)</u>	<u>(16,038.4)</u>

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest - 5766	\$	196.37	100.00	\$
		<u>196.37</u>		<u>408.11</u>
Total Revenues		<u>196.37</u>	<u>100.00</u>	<u>408.11</u>
				<u>100.00</u>
<hr/>				
Cost-of-Sales				
Total Cost of Sales		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit		<u>196.37</u>	<u>100.00</u>	<u>408.11</u>
				<u>100.00</u>
Expenditures				
VISA		0.00	0.00	2,545.95
VISA		0.00	0.00	2,609.25
Professional Furniture		0.00	0.00	1,190.00
Landco Construction		0.00	0.00	33,637.72
Space Form Architect		0.00	0.00	2,925.24
RFC Richardet Floor		15,091.00	7,684.98	15,091.00
Merlo Plumbing		2,521.00	1,283.80	2,521.00
Advanced Exercise		4,959.33	2,525.50	4,959.33
Simmons Bank		190.58	97.05	383.07
		<u>22,761.91</u>	<u>11,591.34</u>	<u>65,862.56</u>
Total Expenditures		<u>22,761.91</u>	<u>11,591.34</u>	<u>65,862.56</u>
Excess Revenue over (under) Expenditur	\$	<u>(22,565.54)</u>	<u>(11,491.3)</u>	\$
				<u>(65,454.45)</u>
				<u>(16,038.4)</u>

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 2024

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 196.37	212.03	\$ 408.11	911.90
Total Revenues	<u>196.37</u>	<u>212.03</u>	<u>408.11</u>	<u>911.90</u>
<hr/>				
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>196.37</u>	<u>212.03</u>	<u>408.11</u>	<u>911.90</u>
Expenditures				
Bld Construction House2	0.00	2,134.52	0.00	2,134.52
Station 1 Construction	0.00	14,934.67	2,545.95	14,934.67
Station 4 Construction	22,571.33	0.00	62,933.54	0.00
Bank Charges	190.58	197.58	383.07	395.36
Total Expenditures	<u>22,761.91</u>	<u>17,266.77</u>	<u>65,862.56</u>	<u>17,464.55</u>
Excess Revenue over (under) Expenditur	<u>\$ (22,565.54)</u>	<u>(17,054.74)</u>	<u>\$ (65,454.45)</u>	<u>(15,552.65)</u>



Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Two Months Ending February 29, 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	10.05	\$ 0.00	486.21
Simmons Bank Interest - 5766	196.37	201.98	408.11	425.69
<b>Total Revenues</b>	<u>196.37</u>	<u>212.03</u>	<u>408.11</u>	<u>911.90</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>196.37</u>	<u>212.03</u>	<u>408.11</u>	<u>911.90</u>
<b>Expenditures</b>				
VISA	0.00	415.52	0.00	415.52
TSI Global	0.00	1,719.00	0.00	1,719.00
ArchImages	0.00	14,934.67	0.00	14,934.67
VISA	0.00	0.00	2,545.95	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	33,637.72	0.00
Space Form Architect	0.00	0.00	2,925.24	0.00
RFC Richardet Floor	15,091.00	0.00	15,091.00	0.00
Merlo Plumbing	2,521.00	0.00	2,521.00	0.00
Advanced Exercise	4,959.33	0.00	4,959.33	0.00
Simmons Bank	190.58	197.58	383.07	395.36
<b>Total Expenditures</b>	<u>22,761.91</u>	<u>17,266.77</u>	<u>65,862.56</u>	<u>17,464.55</u>
<b>Excess Revenue over (under) Expenditur</b>	<u>\$ (22,565.54)</u>	<u>(17,054.74)</u>	<u>\$ (65,454.45)</u>	<u>(16,552.65)</u>