

Fenton

Fire Protection District

Financial Statements

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March 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 March 31, 2024, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2024. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in general purpose financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Fenton Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

April 15, 2024

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

MARCH 31, 2024	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	5.96	(2.34)	6.28	(2.02)
February	16.70	13.60	(3.10)	13.37	(3.33)
March	25.00	19.72	(5.28)	18.97	(6.03)
April	33.30				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$912,956)	1%	\$117,130	(\$618,445)	\$48,841	(\$294,511)
2023	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	6.83	(1.47)	6.65	(1.65)
February	16.70	13.37	(3.33)	12.80	(3.90)
March	25.00	20.35	(4.65)	25.94	0.94
April	33.30	25.95	(7.35)	32.59	(0.71)
May	41.70	32.08	(9.62)	39.47	(2.23)
June	50.00	44.06	(5.94)	49.72	(0.28)
July	58.30	46.90	(11.40)	56.57	(1.73)
August	66.60	53.39	(13.21)	65.24	(1.36)
September	75.00	58.39	(16.61)	71.34	(3.66)
October	83.30	64.04	(19.26)	78.12	(5.18)
November	91.60	72.30	(19.30)	84.96	(6.64)
December	100.00	80.02	(19.98)	93.94	(6.06)
(\$2,635,599)	1%	\$117,130	(\$2,339,608)	\$48,841	(\$295,990)
2022	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	4.91	(3.39)	7.17	(1.13)
February	16.70	9.53	(7.17)	13.69	(3.01)
March	25.00	15.81	(9.19)	27.45	2.45
April	33.30	20.15	(13.15)	33.44	0.14
May	41.70	29.78	(11.92)	39.70	(2.00)
June	50.00	37.12	(12.88)	50.73	0.73
July	58.30	42.33	(15.97)	57.84	(0.46)
August	66.60	47.33	(19.27)	64.87	(1.73)
September	75.00	58.13	(16.87)	77.63	2.63
October	83.30	63.03	(20.27)	84.29	0.99
November	91.60	68.28	(23.32)	91.73	0.13
December	100.00	78.29	(21.71)	99.38	(0.62)
(\$2,573,241)	1%	\$117,130	(\$2,542,794)	\$48,841	(\$30,447)
2021	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	6.62	(1.68)	6.70	(1.60)
February	16.70	12.83	(3.87)	13.03	(3.67)
March	25.00	18.72	(6.28)	19.23	(5.77)
April	33.30	27.53	(5.77)	27.65	(5.65)
May	41.70	34.21	(7.49)	34.20	(7.50)
June	50.00	47.11	(2.89)	51.82	1.82
July	58.30	53.64	(4.66)	58.48	0.18
August	66.60	60.54	(6.06)	66.68	0.08
September	75.00	69.13	(5.87)	75.18	0.18
October	83.30	75.77	(7.53)	81.45	(1.85)
November	91.60	82.07	(9.53)	88.43	(3.17)
December	100.00	88.09	(11.91)	94.53	(5.47)
(\$1,661,710)	1%	\$117,130	(\$1,394,581)	\$48,841	(\$267,130)



FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 31, 2024	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2024 - COMPARED TO 2024 BUDGET				
	2024	2024	OVER (UNDER)	% OF
	ACTUAL Y-T-D	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,091,601	\$15,577,734	(\$10,486,133)	32.69%
Building and other permits	68,364	125,000	(56,636)	54.69%
Ambulance fees, net	285,786	725,000	(439,214)	39.42%
Interest	425,174	400,000	25,174	106.29%
Miscellaneous revenue	6,237	26,500	(20,263)	23.54%
GEMT revenue	0	120,000	(120,000)	0.00%
TOTAL REVENUES	\$5,877,162	\$16,974,234	(\$11,097,072)	34.62%
EXPENDITURES				
Bank service charges	\$409	\$2,000	(\$1,591)	20.45%
Building maintenance	13,520	101,840	(88,320)	13.28%
Depreciated assets - capital assets	92,966	1,133,022	(1,040,056)	8.21%
Doctors fees & medical exams	646	75,000	(74,354)	0.86%
Dues and subscriptions	7,740	41,973	(34,233)	18.44%
Election expenses	0	0	0	
Equipment maintenance & expensed	30,137	250,175	(220,038)	12.05%
Equipment maintenance & expensed - IT	55,207	151,500	(96,293)	36.44%
Equipment purchases and replacement	11,499	705,000	(693,501)	1.63%
Gasoline and oil	20,307	108,500	(88,193)	18.72%
Insurance - employee - medical & dental	434,154	2,227,700	(1,793,546)	19.49%
Insurance - general	14,904	765,500	(750,596)	1.95%
Miscellaneous expenses	4,087	14,250	(10,163)	28.68%
Office supplies and expenses	4,821	42,200	(37,379)	11.42%
Payroll taxes	166,013	630,000	(463,987)	26.35%
Professional fees & services	59,813	213,000	(153,187)	28.08%
Professional fees & services - GEMT	0	100,000	(100,000)	0.00%
Salaries	2,181,537	9,313,000	(7,131,463)	23.42%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	5,914	28,000	(22,086)	21.12%
Training and education	32,914	196,150	(163,236)	16.78%
Uniforms	35,779	146,750	(110,971)	24.38%
Utilities	38,735	170,000	(131,265)	22.79%
Vehicle maintenance & repairs	24,689	176,500	(151,811)	13.99%
Work Comp Claims	123	5,000	(4,877)	2.46%
TOTAL EXPENDITURES	\$3,235,914	\$16,597,060	(\$13,361,146)	19.50%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,641,248	\$377,174	\$2,264,074	700.27%
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$0	-0.00%
USE OF DISTRICT RESERVES	\$0	\$472,826	(\$472,826)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,641,248	\$0	\$1,791,248	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 31, 2024	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2024 - COMPARED TO ACTUAL 2023 Y-T-D				
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$5,091,601	\$6,410,947	(\$1,319,346)	-20.58%
Building and other permits	68,364	21,469	46,895	218.43%
Ambulance fees, net	285,786	280,413	25,373	9.74%
Interest	425,174	304,187	120,987	39.77%
Miscellaneous revenue	6,237	225	6,012	2672.00%
GEMT revenue	0	0	0	
TOTAL REVENUES	\$5,877,162	\$6,997,241	(\$1,120,079)	-16.01%
EXPENDITURES				
Bank service charges	\$409	\$299	\$110	36.79%
Building maintenance	13,520	7,558	5,962	78.88%
Depreciated assets - capital assets	92,966	5,655	87,311	1543.96%
Doctors fees & medical exams	646	896	(250)	-27.90%
Dues and subscriptions	7,740	10,415	(2,675)	-25.68%
Election expenses	0	0	0	
Equipment maintenance & expensed	30,137	20,333	9,804	48.22%
Equipment maintenance & expensed - IT	55,207	19,383	35,824	184.82%
Equipment purchases and replacement	11,499	489,679	(478,180)	-97.65%
Gasoline and oil	20,307	16,760	3,547	21.16%
Insurance - employee - medical & dental	434,154	399,030	35,124	8.80%
Insurance - general	14,904	23,367	(8,463)	-36.22%
Miscellaneous expenses	4,087	1,665	2,422	145.47%
Office supplies and expenses	4,821	7,447	(2,626)	-35.26%
Payroll taxes	166,013	163,571	2,442	1.49%
Professional fees & services	59,813	48,093	11,720	24.37%
Professional fees & services - GEMT	0	196,299	(196,299)	-100.00%
Salaries	2,126,535	2,010,340	116,195	5.78%
Salaries - OT	55,119	149,258	(94,139)	-63.07%
Supplies - EMS - cleaning	5,914	7,333	(1,419)	-19.35%
Training and education	32,914	42,149	(9,235)	-21.91%
Uniforms	35,779	34,390	1,389	4.04%
Utilities	38,735	36,125	2,610	7.22%
Vehicle maintenance & repairs	24,689	18,630	6,059	32.52%
Work Comp Claims	123	0	123	
TOTAL EXPENDITURES	\$3,236,031	\$3,708,675	(\$472,644)	-12.74%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,641,131	\$3,288,566	(\$647,435)	-19.69%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,641,131	\$3,288,566	(\$647,435)	-19.69%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				MARCH 31, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$11,895,775	\$3,581,959	\$15,577,734	\$594,820	\$1,192,562	\$2,498,864		\$19,864,980
Building and other permits	125,000		125,000					125,000
Ambulance fees, net		725,000	725,000					725,000
Interest	300,000	100,000	400,000	10,000	5,000	10,000	1,500	426,500
Miscellaneous revenue	28,500	0	28,500		0		0	28,500
GEMT revenue		120,000	120,000					120,000
TOTAL REVENUES	\$12,447,275	\$4,526,959	\$16,974,234	\$604,820	\$1,197,562	\$2,509,864	\$1,500	\$21,287,980
EXPENDITURES								
Bank service charges	\$500	\$1,500	\$2,000					\$2,000
Building maintenance	71,288	30,552	101,840					101,840
Depreciated assets - capital assets	673,022	460,000	1,133,022				\$0	1,133,022
Doctors fees & medical exams	52,500	22,500	75,000					75,000
Dues and subscriptions	30,029	11,944	41,973					41,973
Election expenses	0	0	0					0
Equipment maintenance & expensed	118,425	131,750	250,175					250,175
Equipment maintenance & expensed - IT	151,500		151,500					151,500
Equipment purchases and replacement	705,000	0	705,000				5,001,000	5,706,000
Gasoline and oil	75,950	32,550	108,500					108,500
Insurance - employee - medical & dental	1,559,390	668,310	2,227,700					2,227,700
Insurance - general	535,850	229,650	765,500					765,500
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	29,540	12,660	42,200					42,200
Payroll taxes	441,000	189,000	630,000					630,000
Professional fees & services	142,100	70,900	213,000			1,000		214,000
Professional fees & services - GEMT		100,000	100,000					100,000
Salaries	6,598,600	2,714,400	9,313,000					9,313,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	19,600	8,400	28,000					28,000
Training and education	124,175	71,975	196,150					196,150
Uniforms	104,225	42,525	146,750					146,750
Utilities	119,000	51,000	170,000	99,650				269,650
Vehicle maintenance & repairs	149,000	27,500	176,500					176,500
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				486,767				486,767
Pension Contribution					2,047,562			2,047,562
Debt Service payments - principal + interest						2,144,800		2,144,800
TOTAL EXPENDITURES	\$11,712,969	\$4,884,091	\$16,597,060	\$586,417	\$2,047,562	\$2,145,800	\$5,001,000	\$26,379,839
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$734,306	(\$357,132)	\$377,174	\$16,403	(\$850,000)	\$364,064	(\$4,999,500)	(\$5,091,859)
General/Ambulance/Pension Overhead Transfer	(\$850,000)		(\$850,000)		\$850,000	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$115,694	\$357,132	\$472,826	\$0	\$0	\$0	\$4,998,501	\$5,471,327
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$0	\$0	\$0	\$16,403	\$0	\$0	(\$899)	\$15,404

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				MARCH 31, 2024			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	\$3,920,614	\$1,171,087	\$5,091,601	\$194,422	\$390,147	\$844,180		\$6,520,350
Building and other permits	68,364		68,364					68,364
Ambulance fees, net		285,786	285,786					285,786
Interest	303,473	121,701	425,174	13,171	10,722	3,814	615	453,296
Miscellaneous revenue	6,237	0	6,237				0	6,237
GEMT revenue	0	0	0					0
TOTAL REVENUES	\$4,298,588	\$1,578,574	\$5,877,162	\$207,593	\$400,869	\$847,794	\$615	\$7,334,033
EXPENDITURES								
Bank service charges	\$121	\$288	\$409					\$409
Building maintenance	9,464	4,056	13,520					13,520
Depreciated assets - capital assets	92,966	0	92,966				0	92,966
Doctors fees & medical exams	452	194	646					646
Dues and subscriptions	5,418	2,322	7,740					7,740
Election expenses	0	0	0					0
Equipment maintenance & expensed	9,974	20,163	30,137					30,137
Equipment maintenance & expensed - IT	55,207		55,207					55,207
Equipment purchases and replacement	11,499	0	11,499				186,225	197,724
Gasoline and oil	14,215	6,092	20,307					20,307
Insurance - employee - medical & dental	296,887	137,267	434,154					434,154
Insurance - general	10,433	4,471	14,904					14,904
Miscellaneous expenses	3,669	418	4,087					4,087
Office supplies and expenses	3,375	1,446	4,821					4,821
Payroll taxes	117,842	48,371	166,013					166,013
Professional fees & services	30,431	29,382	59,813				565	60,378
Professional fees & services - GEMT			0					0
Salaries	1,545,072	636,465	2,181,537					2,181,537
Salaries - OT			0					0
Supplies - cleaning & laundry	4,140	1,774	5,914					5,914
Training and education	25,872	7,242	32,914					32,914
Uniforms	24,899	10,860	35,779					35,779
Utilities	27,114	11,621	38,735	20,130				58,865
Vehicle maintenance & repairs	20,482	4,207	24,689					24,689
Work Comp Claims	86	37	123					123
Dispatch - CCE-911			0	244,383				244,383
Pension Contribution					\$0			0
Debt Service payments - principal + interest						1,738,375		1,738,375
TOTAL EXPENDITURES	\$2,309,218	\$926,696	3,235,914	\$264,513	\$0	\$1,738,375	\$186,790	\$5,425,592
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,989,370	\$651,878	\$2,641,248	(\$56,920)	\$400,869	(\$890,581)	(\$186,175)	\$1,908,441
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,989,370	\$651,878	\$2,641,248	(\$56,920)	\$400,869	\$0	(\$186,175)	\$2,799,022

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							PAGE 8
	PERCENT OF BUDGET USED							
	MARCH 31, 2024							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	32.68%	32.69%	32.69%	32.69%	32.72%			32.82%
Building and other permits	54.69%		54.69%					54.69%
Ambulance fees, net		39.42%	39.42%					39.42%
Interest	101.18%	121.70%	106.29%	131.71%			41.00%	106.28%
Miscellaneous revenue	23.54%		23.54%					23.54%
GEMT revenue		0.00%	0.00%					0.00%
TOTAL REVENUES	34.53%	34.87%	34.62%	34.32%	33.47%		41.00%	34.45%
EXPENDITURES								
Bank service charges	24.20%		20.45%					20.45%
Building maintenance	13.28%	13.28%	13.28%					13.28%
Depreciated assets - capital assets								
Doctors fees & medical exams	0.86%	0.86%	0.86%					0.86%
Dues and subscriptions	18.04%	19.44%	18.44%					18.44%
Election expenses								
Equipment maintenance & expensed	8.42%	15.30%	12.05%					12.05%
Equipment maintenance & expensed - IT	36.44%		36.44%					36.44%
Equipment purchases and replacement							3.72%	3.47%
Gasoline and oil	18.72%	18.72%	18.72%					18.72%
Insurance - employee - medical & dental	19.04%	20.54%	19.49%					19.49%
Insurance - general	1.95%	1.95%	1.95%					1.95%
Miscellaneous expenses	41.81%	7.63%	28.68%					28.68%
Office supplies and expenses	11.43%	11.42%	11.42%					11.42%
Payroll taxes	26.68%	25.59%	26.35%					26.35%
Professional fees & services	21.42%	41.44%	28.08%					28.21%
Professional fees & services - GEMT		0.00%	0.00%					0.00%
Salaries	23.42%	23.45%	23.42%					23.42%
Salaries - OT								
Supplies - cleaning & laundry	21.12%	21.12%	21.12%					21.12%
Training and education	20.67%	10.06%	16.78%					16.78%
Uniforms	23.89%	25.58%	24.38%					24.38%
Utilities	22.78%	22.79%	22.79%	20.20%				21.83%
Vehicle maintenance & repairs	13.75%	15.30%	13.99%					13.99%
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%
TOTAL EXPENDITURES	19.72%	18.97%	19.50%	44.95%	0.00%	81.01%	3.74%	20.57%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			MARCH 31, 2024	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$3,920,514	\$11,995,775	(\$8,075,261)	32.68%
Building and other permits	68,364	125,000	(56,636)	54.69%
Interest	303,473	300,000	3,473	101.16%
Miscellaneous revenue	6,237	26,500	(20,263)	23.54%
TOTAL REVENUES	\$4,298,588	\$12,447,275	(\$8,148,687)	34.53%
EXPENDITURES				
Bank service charges	\$121	\$500	(\$379)	24.20%
Building maintenance	9,464	71,288	(61,824)	13.28%
Depreciated assets - capital assets	92,966	673,022	(580,056)	13.81%
Doctors fees & medical exams	452	52,500	(52,048)	0.86%
Dues and subscriptions	5,418	30,029	(24,611)	18.04%
Election expenses		0	0	
Equipment maintenance & expensed	9,974	118,425	(108,451)	8.42%
Equipment maintenance & expensed - IT	55,207	151,500	(96,293)	36.44%
Equipment purchases and replacement	11,499	705,000	(693,501)	1.63%
Gasoline and oil	14,215	75,950	(61,735)	18.72%
Insurance - employee - medical & dental	296,887	1,559,390	(1,262,503)	19.04%
Insurance - general	10,433	535,850	(525,417)	1.95%
Miscellaneous expenses	3,669	8,775	(5,106)	41.81%
Office supplies and expenses	3,375	29,540	(26,165)	11.43%
Payroll taxes	117,642	441,000	(323,358)	26.68%
Professional fees & services	30,431	142,100	(111,669)	21.42%
Salaries	1,545,072	6,598,600	(5,053,528)	23.42%
Salaries - OT		0	0	
Supplies - cleaning & laundry	4,140	19,600	(15,460)	21.12%
Training and education	25,672	124,175	(98,503)	20.67%
Uniforms	24,899	104,225	(79,326)	23.89%
Utilities	27,114	119,000	(91,886)	22.78%
Vehicle maintenance & repairs	20,482	149,000	(128,518)	13.75%
Work Comp Claims	86	3,500	(3,414)	2.46%
TOTAL EXPENDITURES	\$2,309,218	\$11,712,969	(\$9,403,751)	19.72%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,989,370	\$734,306	1,255,064	270.92%
General/Ambulance/Pension Overhead Transfer	\$0	(\$850,000)	\$850,000	
TOTAL OVERHEAD TRANSFERS	\$0	(\$850,000)	\$850,000	
USE OF DISTRICT RESERVES	0	\$115,694		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,989,370	\$0	\$1,255,064	\$0



FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND				MARCH 31, 2024	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	
REVENUES					
Tax collections	\$1,171,087	\$3,581,959	(\$2,410,872)	32.69%	
Ambulance fees, net	285,786	725,000	(439,214)	39.42%	
Interest	121,701	100,000	21,701	121.70%	
Miscellaneous revenue	0	0	0		
GEMT revenue	0	120,000	(120,000)	0.00%	
TOTAL REVENUES	\$1,578,574	\$4,526,959	(\$2,948,385)	34.87%	
EXPENDITURES					
Bank service charges	\$288	\$1,500	(\$1,212)	19.20%	
Building maintenance	4,056	30,552	(26,496)	13.28%	
Depreciated assets - capital assets		460,000	(460,000)		
Doctors fees & medical exams	194	22,500	(22,306)	0.86%	
Dues and subscriptions	2,322	11,944	(9,622)	19.44%	
Election expenses		0	0		
Equipment maintenance & expensed	20,163	131,750	(111,587)	15.30%	
Equipment purchases and replacement		0	0		
Gasoline and oil	6,092	32,550	(26,458)	18.72%	
Insurance - employee - medical & dental	137,267	668,310	(531,043)	20.54%	
Insurance - general	4,471	229,650	(225,179)	1.95%	
Miscellaneous expenses	418	5,475	(5,057)	7.63%	
Office supplies and expenses	1,446	12,660	(11,214)	11.42%	
Payroll taxes	48,371	189,000	(140,629)	25.59%	
Professional fees & services	29,382	70,900	(41,518)	41.44%	
Professional fees & services - GEMT		100,000	(100,000)	0.00%	
Salaries	636,465	2,714,400	(2,077,935)	23.45%	
Salaries - OT		0	0		
Supplies - EMS - cleaning	1,774	8,400	(6,626)	21.12%	
Training and education	7,242	71,975	(64,733)	10.06%	
Uniforms	10,880	42,525	(31,645)	25.58%	
Utilities	11,621	51,000	(39,379)	22.79%	
Vehicle maintenance & repairs	4,207	27,500	(23,293)	15.30%	
Work Comp Claims	37	1,500	(1,463)	2.47%	
TOTAL EXPENDITURES	\$926,696	\$4,884,091	(\$3,957,395)	18.97%	
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$651,878	(\$357,132)	\$1,009,010	0.00%	
General/Ambulance Overhead Transfer		\$0	0		
USE OF DISTRICT RESERVES	0	\$357,132			
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$651,878	\$0	\$1,009,010	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			MARCH 31, 2024	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$390,147	\$1,192,562	(\$802,415)	32.72%
Interest	10,722	5,000	5,722	214.44%
TOTAL REVENUES	\$400,869	\$1,197,562	(\$796,693)	33.47%
EXPENDITURES				
Pension Fund	\$0	\$2,047,562	(\$2,047,562)	0.00%
TOTAL EXPENDITURES	\$0	\$2,047,562	(\$2,047,562)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$400,869	(\$850,000)	\$1,250,869	-47.16%
TRANSFER FROM GENERAL FUND	\$0	\$850,000	(\$850,000)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$400,869	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			MARCH 31, 2024	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$194,422	\$594,820	(\$400,398)	32.69%
Interest	13,171	10,000	3,171	131.71%
TOTAL REVENUES	\$207,593	\$604,820	(\$397,227)	34.32%
EXPENDITURES				
Dispatching fees	\$244,383	\$488,767	(\$244,384)	50.00%
Telephone	8,229	25,000	(16,771)	32.92%
Communication expenses	11,901	74,650	(62,749)	15.94%
TOTAL EXPENDITURES	\$264,513	\$588,417	(\$323,904)	44.95%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$56,920)	\$16,403	(\$73,323)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$56,920)	\$16,403	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			MARCH 31, 2024	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$844,180	\$2,499,864	(\$1,655,684)	33.77%
Interest	3,614	10,000	(6,386)	36.14%
TOTAL REVENUES	\$847,794	\$2,509,864	(\$1,662,070)	33.78%
EXPENDITURES				
Debt Service	\$1,738,375	\$2,144,800	(\$406,425)	81.05%
Professional fees	318	1,000	(682)	
TOTAL EXPENDITURES	\$1,738,693	\$2,145,800	(\$407,107)	81.03%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$890,899)	\$364,064	(\$1,254,963)	-244.71%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net after uses	(\$890,899)	\$364,064	\$0	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND				MARCH 31, 2024	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET	
REVENUES					
Bond Proceeds	\$0	\$0	\$0		
Interest	615	1,500	(\$885)	41.00%	
TOTAL REVENUES	\$615	\$1,500	(\$885)	41.00%	
EXPENDITURES					
Depreciated Assets	\$0	\$0	\$0		
Equipment & Vehicles	0	0	0		
Professional Fees	565	0	565		
Buildings	186,225	5,001,000	(4,814,775)	3.72%	
Lease Expenses			0		
Uniforms/Turnout gear			0		
Communications			0		
TOTAL EXPENDITURES	\$186,790	\$5,001,000	(\$4,814,210)	3.74%	
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	(\$186,175)	(\$4,999,500)	\$4,813,325	3.72%	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$4,998,501	(\$4,998,501)		
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	(\$186,175)	(\$999)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MARCH 31, 2024	PAGE 15
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$3,920,514	\$4,936,938	(\$1,016,424) ✓	-20.59%
Building and other permits	68,364	21,469	46,895 ✓	218.43%
Interest	303,473	217,876	85,597 ✓	39.29%
Miscellaneous revenue	6,237	225	6,012	2672.00%
TOTAL REVENUES	\$4,298,588	\$5,176,508	(\$877,920)	-16.96%
EXPENDITURES				
Bank service charges	\$121	\$54	\$67	124.07%
Building maintenance	9,464	5,291	4,173 ✓	78.87%
Depreciated assets - capital assets	92,966	5,655	87,311 ✓	1543.96%
Doctors fees & medical exams	452	627	(175)	-27.91%
Dues and subscriptions	5,418	7,322	(1,904)	-26.00%
Election expenses	0		0	
Equipment maintenance & expensed	9,974	3,960	6,014 ✓	151.87%
Equipment maintenance & expensed - IT	55,207	19,383	35,824 ✓	184.82%
Equipment purchases and replacement	11,499	489,679	(478,180) ✓	-97.65%
Gasoline and oil	14,215	11,732	2,483	21.16%
Insurance - employee - medical & dental	296,887	305,445	(8,558)	-2.80%
Insurance - general	10,433	16,357	(5,924)	-36.22%
Miscellaneous expenses	3,669	684	2,985	436.40%
Office supplies and expenses	3,375	5,213	(1,838)	-35.26%
Payroll taxes	117,642	115,654	1,988	1.72%
Professional fees & services	30,431	27,300	3,131 ✓	11.47%
Salaries	1,506,489	1,422,207	84,282 ✓	5.93%
Salaries - OT	38,583	104,481	(65,898) ✓	-63.07%
Supplies - cleaning & laundry	4,140	5,133	(993)	-19.35%
Training and education	25,672	35,042	(9,370)	-26.74%
Uniforms	24,899	24,073	826	3.43%
Utilities	27,114	25,287	1,827	7.23%
Vehicle maintenance & repairs	20,482	16,212	4,270	26.34%
Work Comp Claims	86	0	86	
TOTAL EXPENDITURES	\$2,309,218	\$2,646,791	(\$337,573) ✓	-12.75%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,989,370	\$2,529,717	(\$540,347)	-21.36%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,989,370	\$2,529,717	(\$540,347)	-21.36%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MARCH 31, 2024	PAGE 16
	2024	2023	2024 - 2023 \$	2024 - 2023 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,171,087	\$1,474,009	(\$302,922)	✓ -20.55%
Ambulance fees, net	285,786	260,413	25,373	✓ 9.74%
Interest	121,701	86,311	35,390	✓ 41.00%
Miscellaneous revenue	0	0	0	
GEMT revenue	0	0	0	
TOTAL REVENUES	\$1,578,574	\$1,820,733	(\$242,159)	✓ -13.30%
EXPENDITURES				
Bank service charges	\$288	\$245	\$43	17.55%
Building maintenance	4,056	2,267	1,789	78.91%
Depreciated assets - capital assets	0	0	0	
Doctors fees & medical exams	194	269	(75)	-27.88%
Dues and subscriptions	2,322	3,093	(771)	-24.93%
Election expenses	0	0	0	
Equipment maintenance & expensed	20,163	16,373	3,790	23.15%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	6,092	5,028	1,064	✓ 21.16%
Insurance - employee - medical & dental	137,267	93,585	43,682	✓ 46.68%
Insurance - general	4,471	7,010	(2,539)	-36.22%
Miscellaneous expenses	418	981	(563)	-57.39%
Office supplies and expenses	1,446	2,234	(788)	-35.27%
Payroll taxes	48,371	47,917	454	0.95%
Professional fees & services	29,382	20,793	8,589	41.31%
Professional fees & services - GEMT		196,299	(196,299)	✓ -100.00%
Salaries	620,046	588,133	31,913	✓ 5.43%
Salaries - OT	16,536	44,777	(28,241)	✓ -63.07%
Supplies - EMS - cleaning	1,774	2,200	(426)	✓ -19.36%
Training and education	7,242	7,107	135	1.90%
Uniforms	10,880	10,317	563	5.46%
Utilities	11,621	10,838	783	7.22%
Vehicle maintenance & repairs	4,207	2,418	1,789	73.99%
Work Comp Claims	37	0	37	
TOTAL EXPENDITURES	\$926,696	\$1,061,884	(\$135,071)	✓ -12.72%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$651,878	\$758,849	(\$107,088)	-14.11%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$651,878	\$758,849	(\$106,971)	-14.10%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 31, 2024	PAGE 17
CASH RESERVES AS OF	MARCH 31, 2024	MARCH 31, 2023	2024 - 2023 \$	2024 - 2023 %
MARCH 31, 2024	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$20,476,469.13	\$16,940,179.35	\$3,536,289.78	20.88%
Simmons Bank - Flexible Spending Account	21,042.83	16,609.16	4,433.67	26.69%
Simmons Bank - Health Reimbursement Account	1,224.01	8,977.55	(7,753.54)	-86.37%
Investment account - various	2,885,496.73	4,518,615.87	(1,633,119.14)	-36.14%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$23,384,417.70	\$21,484,566.93	\$1,899,850.77	8.84%
AMBULANCE FUND:				
Simmons Bank - 3181	\$8,972,024.42	\$7,076,520.83	\$1,895,503.59	26.79%
Meramec Valley Bank - Money Market	0.00	7,698.38	(7,698.38)	-100.00%
Investment account	801,491.30	1,038,647.17	(237,155.87)	-22.83%
TOTAL AMBULANCE FUND CASH BALANCES	\$9,773,515.72	\$8,122,866.38	\$1,650,649.34	20.32%
TOTAL OPERATING FUND CASH BALANCES	\$33,157,933.42	\$29,607,433.31	\$3,550,500.11	11.99%
LESS: Remaining 2024 Budget expenses, net	(\$13,361,146)	(\$13,500,547)	\$139,401.00	-1.03%
ESTIMATED CASH RESERVE	\$19,796,787	\$16,106,886	\$3,689,901.11	22.91%
# of Months - Estimated Reserve	14.31	11.65	2.67	22.91%
Estimated Reserve - %	119.28%	97.05%	22.23%	
Cash Balances, before reserves - committed funds	\$19,796,787	\$16,106,886		
Less: Reserve - Assigned for Future Operations	(4,000,000)	(4,000,000)		
Less: Reserve - Assigned - Emergency Preparedness	(3,000,000)	(3,000,000)		
Less: Reserve - Assigned - Unfunded Pension Obligations	(5,000,000)	(5,000,000)		
Less: Reserve - Assigned - Equipment & Vehicle Replacement	(5,000,000)	(5,000,000)		
Less: Reserve - Assigned - New Fire Stations	(3,000,000)	(3,000,000)		
TOTAL Cash Balance, after reserves	(\$203,213)	(\$3,893,114)		
Monthly Expenses	1,383,088	1,383,088		
Months Cash on Hand, after reserves	-0.15	-2.81		

Bank Rating Report

for

Fenton FPD

Rating Based on Information Gathered from:

BauerFinancial.com
Commerce Bank
Simmons Bank
Alliance Credit Union
Academy Bank
Meramec Valley Bank

Period Ending:

12/31/2023	*****	*****	*****	*****	Not Avail.
9/30/2023	*****	*****	*****	*****	Not Avail.
6/30/2023	*****	*****	Not Avail.	*****	Not Avail.
3/31/2023	*****	*****	Not Avail.	*****	Not Avail.
12/31/2022	*****	*****	Not Avail.	*****	Not Avail.
6/30/2022	****	*****	*****	*****	****
3/31/2022	****	*****	*****	*****	****
3/31/2021	*****	*****	*****	*****	****

DepositAccounts.com

Period Ending:

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

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

Health

B+

Data as of Q4 2023

Learn why bank health matters

Health Grade Components

 Texas Ratio
 
 Deposit Growth
  Capitalization

The **Texas Ratio** is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2023 Commerce Bank had \$25.06 million in non-current loans and owned real-estate with \$2.55 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.98% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Overall</i>		<i>ASSETS AND LIABILITIES</i>	
FDIC Certificate #	24998	Assets	Q4 2023 \$31.5B vs Q4 2022 \$31.8B
Year Established	1984	Loans	Q4 2023 \$17.05B vs Q4 2022 \$16.75B
Employees	4517	Deposits	Q4 2023 \$25.7B vs Q4 2022 \$26.7B
Primary Regulator	FED	Equity Capital	Q4 2023 \$2.39B vs Q4 2022 \$2.7B
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023 \$162.4MM vs Q4 2022 \$170.6MM
Return on Assets - YTD	1.44%	Unbacked Noncurrent Loans	Q4 2023 \$23.8MM vs Q4 2022 \$19.2MM
Return on Equity - YTD	21.27%	Real Estate Owned	Q4 2023 \$1.3MM vs Q4 2022 \$1.5MM
Annual Interest Income	\$1.37B		

Health



Data as of Q4 2023

Learn why bank health matters

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2023 Simmons Bank had \$75.87 million in non-current loans and owned real-estate with \$3.82 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 1.98% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall		Assets AND LIABILITIES	
FDIC Certificate #	3890	Assets	Q4 2023 \$27.31B Q3 2023 \$27.47B
Year Established	1903	Loans	Q4 2023 \$16.63B Q3 2023 \$16.80B
Employees	2989	Deposits	Q4 2023 \$22.41B Q3 2023 \$23.68B
Primary Regulator	FED	Equity Capital	Q4 2023 \$3.6B Q3 2023 \$3.4B
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023 \$225.2MM Q3 2023 \$187.9MM
Return on Assets - YTD	0.75%	Unbacked Noncurrent Loans	Q4 2023 \$72.2MM Q3 2023 \$78.3MM
Return on Equity - YTD	5.9%	Real Estate Owned	Q4 2023 \$3.7MM Q3 2023 \$3.4MM
Annual Interest Income	\$1.21B		

Health



Data as of Q4 2023

Learn why bank health matters

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2023 Alliance Credit Union had \$2.15 million in non-current loans and owned real-estate with \$43.82 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 4.91% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

<i>Details</i>		<i>Assets and Liabilities</i>		
NCUA #	63789	Assets	Q4 2023	\$390.3MM
Year Chartered	1948		Q4 2022	\$397.1MM
Employees	79	Loans	Q4 2023	\$346.6MM
Primary Regulator			Q4 2022	\$324.4MM
		Deposits	Q4 2023	\$295.7MM
			Q4 2022	\$293.4MM
		Equity Capital	Q4 2023	\$40.3MM
			Q4 2022	\$37.9MM
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2023	\$3.5MM
Return on Assets - YTD	0.57%		Q4 2022	\$4.3MM
Return on Equity - YTD	5.47%	Unbacked Noncurrent Loans	Q4 2023	\$2.2MM
Annual Interest Income	\$15.6MM		Q4 2022	\$1.7MM
		Real Estate Owned	Q4 2023	\$0
			Q4 2022	\$0

Health



Data as of Q4 2023

Learn why bank health matters

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2023 Academy Bank had \$20.51 million in non-current loans and owned real-estate with \$424.14 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.84% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall		Assets and Liabilities	
FDIC Certificate #	19600	Assets	Q4 2023 \$2.6B vs Q4 2022 \$2.41B
Year Established	1966	Loans	Q4 2023 \$1.98B vs Q4 2022 \$1.97B
Employees	510	Deposits	Q4 2023 \$2.08B vs Q4 2022 \$1.91B
Primary Regulator	OCC	Equity Capital	Q4 2023 \$396.2MM vs Q4 2022 \$376.4MM
Return on Assets - YTD	1%	Loan Loss Allowance	Q4 2023 \$28MM vs Q4 2022 \$27.5MM
Return on Equity - YTD	6.53%	Unbacked Noncurrent Loans	Q4 2023 \$20.1MM vs Q4 2022 19.7MM
Annual Interest Income	\$131.1MM	Real Estate Owned	Q4 2023 \$436K vs Q4 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
83	389	9	481
			-
			-
			-
			-
			-
			-
			-
			-
260	1,144	22	1,426
87	381	7	468

2023 Calls				
Fire	EMS	Other	TOTAL	
Jan	76	364	7	447
Feb	71	328	5	404
Mar	81	361	5	447
Apr	111	369	6	486
May	74	390	7	471
Jun	81	341	4	426
Jul	88	415	7	510
Aug	99	417	7	523
Sep	77	337	10	424
Oct	68	408	11	487
Nov	102	378	11	491
Dec	90	370	10	470
TOTAL	1,018	4,478	90	5,586
AVG	85	373	8	458

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↑ 24	↑ 19	↓ -1	↑ 42
↑ 6	↑ 44	↑ 2	↑ 52
↑ 2	↑ 28	↑ 4	↑ 34
↑ 32	↑ 91	↑ 5	↑ 128
↑ 2	↑ 8	↓ 0	↑ 10

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↑ 32%	↑ 5%	↓ -14%	↑ 9%
↑ 8%	↑ 13%	↑ 40%	↑ 13%
↑ 2%	↑ 8%	↑ 80%	↑ 8%
↑ 3%	↑ 2%	↑ 6%	↑ 2%
↑ 2%	↑ 2%	↓ -2%	↑ 2%

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

ASSETS

Current Assets		
Simmons Bank-General Account	\$ 20,476,469.13	
Simmons Bank-Flexible Spendin	21,042.83	
Simmons Bank-Health Reimburse	1,224.01	
Petty Cash	185.00	
Investment Account	2,885,496.73	
Taxes Receivable - Current	7,292,709.00	
Due From Ambulance	96,686.94	
Simmons Bank Receivable	(1,311.84)	
Total Current Assets		30,772,501.80
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>30,772,501.80</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$ 124,760.66	
Construction retainage	236,792.82	
FSA Liability	4,300.47	
IRS Payroll Taxes W/H	(4,931.75)	
Total Current Liabilities		360,922.20
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	2,441,643.00	
Total Deferred Inflows of Resources		2,441,643.00
Total Liabilities		2,802,565.20
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	1,989,370.18	
Total Fund Balance		27,969,936.60
Total Liab., Def. Inflows & Fund Balance	\$	<u>30,772,501.80</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 11,271.70	9.83	\$ 3,920,513.77	91.20
Interest Income	99,724.33	86.96	303,473.42	7.06
Miscellaneous Revenue	51.40	0.04	737.35	0.02
Permit Revenue	3,636.00	3.17	68,364.00	1.59
Sale of Fixed Assets	0.00	0.00	5,500.00	0.13
Total Revenues	114,683.43	100.00	4,298,588.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,683.43	100.00	4,298,588.54	100.00
Expenditures				
Salaries	415,019.71	361.88	1,506,489.49	35.05
Salaries OT	14,765.05	12.87	38,582.83	0.90
Depreciated Assets	39,640.52	34.57	92,966.21	2.16
Payroll Taxes	32,281.60	28.15	117,642.29	2.74
Office Supplies	1,549.75	1.35	3,375.11	0.08
IT Expenses	31,813.39	27.74	55,206.62	1.28
Gas & Oil-Fuel	5,106.00	4.45	14,214.65	0.33
Bank Charges	47.40	0.04	121.20	0.00
Equipment Purchases	10,967.73	9.56	18,668.91	0.43
Dues & Subscriptions	0.00	0.00	5,417.65	0.13
Insurance - General	3,457.41	3.01	10,432.67	0.24
Insurance - Employee	107,137.05	93.42	296,886.57	6.91
Professional Fees	19,459.02	16.97	30,431.02	0.71
Building Maintenance	5,662.03	4.94	9,463.52	0.22
Equipment Maintenance	1,956.63	1.71	2,803.78	0.07
Vehicle Maintenance	4,804.59	4.19	20,482.17	0.48
Workers Comp Claims	0.00	0.00	85.71	0.00
Doctors Fees	451.50	0.39	451.50	0.01
Misc. Expenses	3,047.04	2.66	3,669.09	0.09
Training & Education	5,330.15	4.65	25,671.57	0.60
Uniforms	5,646.53	4.92	24,898.76	0.58
Supplies-Cleaning & Maint.	682.48	0.60	4,139.96	0.10
Utilities	7,834.78	6.83	27,117.08	0.63
Total Expenditures	716,660.36	624.90	2,309,218.36	53.72
Excess Revenue over (under) Expenditur	\$ (601,976.93)	(524.90)	\$ 1,989,370.18	46.28

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 11,271.70	9.83	\$ 3,920,513.77	91.20
Investment Interest	2,118.19	1.85	18,246.87	0.42
SB Health Reimburse Interest	0.01	0.00	0.08	0.00
SB-Flexible Spending Interest	87.99	0.08	223.64	0.01
SB-General Interest	97,518.14	85.03	285,002.83	6.63
Misc Income	51.40	0.04	62.35	0.00
Fire Reports	0.00	0.00	25.00	0.00
Property Inquiry	0.00	0.00	650.00	0.02
Building Permits	3,086.00	2.69	67,264.00	1.56
Re-Occupancy Fees	350.00	0.31	900.00	0.02
Tent Permits	200.00	0.17	200.00	0.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.13
Total Revenues	114,683.43	100.00	4,298,588.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,683.43	100.00	4,298,588.54	100.00
Expenditures				
Salaries-Firefighters	333,220.01	290.56	1,202,255.66	27.97
Salaries-Fire Chief	8,308.16	7.24	29,078.56	0.68
Salaries-Deputy Chiefs	44,074.02	38.43	153,690.69	3.58
Salaries-Admin Assistants	6,444.91	5.62	45,146.96	1.05
Salaries-Office Manager	4,743.61	4.14	16,602.62	0.39
Salaries-Fire Marshall	17,929.00	15.63	59,025.00	1.37
Salaries-Inspectors	300.00	0.26	690.00	0.02
Payroll Overtime-FF	11,976.68	10.44	33,191.43	0.77
Payroll Overtime-Deputy Chiefs	2,788.37	2.43	5,391.40	0.13
Honeywell	24,744.00	21.58	24,744.00	0.58
MacQueen Emergency	0.00	0.00	52,921.70	1.23
VISA	3,596.12	3.14	4,000.11	0.09
Liard Plastics	10,336.00	9.01	10,336.00	0.24
Lowe's	964.40	0.84	964.40	0.02
FICA/ Medicare	32,281.60	28.15	117,642.29	2.74
VISA	411.59	0.36	1,543.95	0.04
Marco	106.75	0.09	215.95	0.01
Office Source	459.36	0.40	539.99	0.01
ADP Screening Services	502.83	0.44	502.83	0.01
Rejis Commission	10.85	0.01	54.25	0.00
Sumner One	58.37	0.05	488.92	0.01
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	27,237.89	23.75	27,237.89	0.63
First Watch	575.50	0.50	1,726.50	0.04
Miken Technologies	0.00	0.00	7,567.34	0.18
Scantron	0.00	0.00	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
Flow MSP	4,000.00	3.49	4,000.00	0.09
Energy Petroleum	5,626.04	4.91	13,159.92	0.31
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,167.77	1.02	2,704.04	0.06
Gas & Oil-Fuel - Undefined	(1,687.81)	(1.47)	(1,687.81)	(0.04)
Simmons Bank Fees	47.40	0.04	121.20	0.00
Sentinel Emergency Solutions	0.00	0.00	5,111.05	0.12

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
Lowes	0.00	0.00	62.39	0.00
VISA	440.03	0.38	1,237.16	0.03
CompX Fort	0.00	0.00	1,730.61	0.04
AC Systems	1,253.00	1.09	1,253.00	0.03
Jurgiel	9,274.70	8.09	9,274.70	0.22
MACFPD	0.00	0.00	2,450.00	0.06
Center for Public Safety	0.00	0.00	978.60	0.02
Across the Street Productions	0.00	0.00	1,705.73	0.04
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Lakenan	0.00	0.00	52.50	0.00
Standard Insurance	3,457.41	3.01	10,380.17	0.24
Delta Dental	5,797.94	5.06	17,178.58	0.40
United Healthcare	118,044.59	102.93	357,510.61	8.32
Quality Benefits	2,161.43	1.88	4,646.97	0.11
PAS	3,288.26	2.87	3,288.26	0.08
Insurance Reimbursements	(23,094.19)	(20.14)	(88,641.27)	(2.06)
Marsh & McLennan	460.53	0.40	1,493.79	0.03
Delta Vision	478.49	0.42	1,409.63	0.03
Rognan & Associates	1,400.00	1.22	4,200.00	0.10
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	939.82	0.82	2,830.72	0.07
CMA	14,000.00	12.21	14,000.00	0.33
One America	840.00	0.73	840.00	0.02
Hammond & Shriner	2,279.20	1.99	4,878.30	0.11
Creative Planning	0.00	0.00	3,500.00	0.08
B&B Distributors	0.00	0.00	219.80	0.01
Zumwalt	0.00	0.00	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	2,272.74	1.98	3,144.24	0.07
Overhead Door Co	0.00	0.00	81.34	0.00
Pyrotech	314.91	0.27	314.91	0.01
Fabick	1,789.25	1.56	1,789.25	0.04
Kiefers Lawn	759.50	0.66	759.50	0.02
Corvus of St. Louis	364.00	0.32	1,092.00	0.03
Bugout	161.63	0.14	314.58	0.01
Sentinel Emergency Solutions	0.00	0.00	735.00	0.02
K&K Supply	3.79	0.00	3.79	0.00
Banner Fire Equipment	1,161.84	1.01	1,161.84	0.03
Lowes	0.00	0.00	79.63	0.00
VISA	0.00	0.00	32.52	0.00
MacQueen Emergency	791.00	0.69	791.00	0.02
Sentinel Emergency Solutions	4,584.88	4.00	6,713.81	0.16
CIT Trucks	0.00	0.00	8,455.56	0.20
Don's Automotive	0.00	0.00	290.71	0.01
Purcell Tire Company	48.68	0.04	3,349.96	0.08
Dobb's Tire	85.24	0.07	85.24	0.00
Pfizinger Graphics	0.00	0.00	437.50	0.01
Crest Industries	0.00	0.00	138.48	0.00
Miner's Towing	0.00	0.00	202.87	0.00
VISA	6.80	0.01	90.90	0.00
NAPA Auto Parts	0.00	0.00	212.84	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.01
Dutch Hollow	78.99	0.07	78.99	0.00
St. Lukes Workplace Health	0.00	0.00	85.71	0.00
SSM Health	381.50	0.33	381.50	0.01
Athletico LTD	70.00	0.06	70.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
VISA	262.30	0.23	813.11	0.02
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	99.82	0.09	99.82	0.00
Fraud Expense	2,655.92	2.32	2,655.92	0.06
Lowes	29.00	0.03	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
VISA	1,612.62	1.41	7,474.55	0.17
Tri-County Training Consortium	0.00	0.00	4,961.25	0.12
Dave Wynne	0.00	0.00	38.34	0.00
Gina Anderson	137.90	0.12	643.44	0.01
Across The Street Productions	0.00	0.00	(105.17)	0.00
Lowes	161.26	0.14	161.26	0.00
West County EMS & Fire	0.00	0.00	400.00	0.01
Brad Jokerst	0.00	0.00	312.65	0.01
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkel	129.00	0.11	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	(0.02)
Blue Card	3,150.00	2.75	3,150.00	0.07
Ryan Fently	0.00	0.00	13.68	0.00
Convention Data Services	0.00	0.00	8,580.00	0.20
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	0.00	0.00	58.08	0.00
Dan Odenwald	71.98	0.06	166.01	0.00
Steve Clark	67.39	0.06	67.39	0.00
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	67.20	0.06	117.60	0.00
Sentinel Emergency Solutions	4,889.36	4.26	5,700.39	0.13
Weber Fire & Safety	0.00	0.00	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.61
Emblem Authority	1,078.00	0.94	1,078.00	0.03
Uniform Reimbursements	(388.03)	(0.34)	(388.03)	(0.01)
Uniforms - Undefined	0.00	0.00	(7,858.40)	(0.18)
Lowes	505.01	0.44	505.01	0.01
Sam's Club	0.00	0.00	493.16	0.01
VISA	0.00	0.00	81.53	0.00
Dutch Hollow	288.88	0.25	3,171.67	0.07
Supplies-Clean & Maint-Undefin	(111.41)	(0.10)	(111.41)	0.00
Missouri-American Water	562.66	0.49	1,732.72	0.04
AmerenUE	4,242.95	3.70	14,107.39	0.33
MSD	141.03	0.12	722.24	0.02
Aspen Waste Systems	512.92	0.45	1,593.33	0.04
Spire	2,501.89	2.18	9,088.05	0.21
Utilities - Undefined	(126.67)	(0.11)	(126.65)	0.00
Total Expenditures	716,660.36	624.90	2,309,218.36	53.72
Excess Revenue over (under) Expenditur	\$ (601,976.93)	(524.90)	\$ 1,989,370.18	46.28

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 11,271.70	\$ 54,758.16	\$ 3,920,513.77	\$ 4,936,938.00
Interest Income	99,724.33	79,054.29	303,473.42	217,876.31
Miscellaneous Revenue	51.40	125.00	737.35	225.00
Permit Revenue	3,636.00	6,263.00	68,364.00	21,469.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
Total Revenues	<u>114,683.43</u>	<u>140,200.45</u>	<u>4,298,588.54</u>	<u>5,176,508.31</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>114,683.43</u>	<u>140,200.45</u>	<u>4,298,588.54</u>	<u>5,176,508.31</u>
Expenditures				
Salaries	415,019.71	608,862.63	1,506,489.49	1,422,207.27
Salaries OT	14,765.05	50,259.68	38,582.83	104,480.69
Depreciated Assets	39,640.52	0.00	92,966.21	5,654.55
Payroll Taxes	32,281.60	49,311.71	117,642.29	115,654.08
Office Supplies	1,549.75	1,348.85	3,375.11	5,212.94
IT Expenses	31,813.39	575.50	55,206.62	19,383.31
Gas & Oil-Fuel	5,106.00	2,320.79	14,214.65	11,731.59
Bank Charges	47.40	9.80	121.20	53.80
Equipment Purchases	10,967.73	63,497.44	18,668.91	489,678.72
Dues & Subscriptions	0.00	1,750.00	5,417.65	7,322.08
Insurance - General	3,457.41	3,457.13	10,432.67	16,356.62
Insurance - Employee	107,137.05	98,692.95	296,886.57	305,445.03
Professional Fees	19,459.02	5,805.15	30,431.02	27,300.22
Building Maintenance	5,662.03	1,054.13	9,463.52	5,290.56
Equipment Maintenance	1,956.63	518.48	2,803.78	3,959.51
Vehicle Maintenance	4,804.59	2,975.46	20,482.17	16,212.24
Workers Comp Claims	0.00	0.00	85.71	0.00
Doctors Fees	451.50	70.00	451.50	626.50
Misc. Expenses	3,047.04	110.65	3,669.09	684.31
Training & Education	5,330.15	3,613.84	25,671.57	35,041.55
Uniforms	5,646.53	5,423.60	24,898.76	24,072.60
Supplies-Cleaning & Maint.	682.48	1,645.26	4,139.96	5,132.82
Utilities	7,834.78	6,646.12	27,117.08	25,290.47
Total Expenditures	<u>716,660.36</u>	<u>907,949.17</u>	<u>2,309,218.36</u>	<u>2,646,791.46</u>
Excess Revenue over (under) Expenditur	<u>\$ (601,976.93)</u>	<u>\$ (767,748.72)</u>	<u>\$ 1,989,370.18</u>	<u>\$ 2,529,716.85</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 11,271.70	\$ 54,758.16	\$ 3,920,513.77	\$ 4,936,938.00
Investment Interest	2,118.19	770.04	18,246.87	6,463.82
SB Health Reimburse Interest	0.01	0.05	0.08	0.14
SB-Flexible Spending Interest	87.99	55.66	223.64	135.63
SB-General Interest	97,518.14	78,228.54	285,002.83	211,276.72
Misc Income	51.40	0.00	62.35	0.00
Fire Reports	0.00	125.00	25.00	225.00
Property Inquiry	0.00	0.00	650.00	0.00
Building Permits	3,086.00	5,863.00	67,264.00	20,419.00
Re-Occupancy Fees	350.00	400.00	900.00	1,050.00
Tent Permits	200.00	0.00	200.00	0.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
Total Revenues	114,683.43	140,200.45	4,298,588.54	5,176,508.31
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,683.43	140,200.45	4,298,588.54	5,176,508.31
Expenditures				
Salaries-Firefighters	333,220.01	496,077.17	1,202,255.66	1,158,398.48
Salaries-Fire Chief	8,308.16	12,077.14	29,078.56	28,180.00
Salaries-Deputy Chiefs	44,074.02	63,484.95	153,690.69	148,866.24
Salaries-Admin Assistants	6,444.91	8,913.40	45,146.96	20,797.94
Salaries-Office Manager	4,743.61	6,885.77	16,602.62	16,066.81
Salaries-Fire Marshall	17,929.00	21,099.20	59,025.00	49,260.30
Salaries-Inspectors	300.00	325.00	690.00	637.50
Payroll Overtime-FF	11,976.68	46,586.82	33,191.43	93,590.73
Payroll Overtime-Deputy Chiefs	2,788.37	3,672.86	5,391.40	10,889.96
Honeywell	24,744.00	0.00	24,744.00	0.00
Commerce Bank-VISA	0.00	0.00	0.00	354.55
Mid American Truck Tops	0.00	0.00	0.00	5,300.00
MacQueen Emergency	0.00	0.00	52,921.70	0.00
VISA	3,596.12	0.00	4,000.11	0.00
Liard Plastics	10,336.00	0.00	10,336.00	0.00
Lowe's	964.40	0.00	964.40	0.00
FICA/ Medicare	32,281.60	49,311.71	117,642.29	115,654.08
VISA	411.59	0.00	1,543.95	0.00
Marco	106.75	156.10	215.95	328.34
Office Source	459.36	280.44	539.99	2,272.32
St. Louis County Treasurer	0.00	17.50	0.00	17.50
Commerce Bank-VISA	0.00	47.70	0.00	903.69
ADP Screening Services	502.83	785.55	502.83	785.55
Rejis Commission	10.85	10.85	54.25	32.55
Sumner One	58.37	50.71	488.92	525.63
Speed-E-Way Printing	0.00	0.00	0.00	347.36
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Image Trend	27,237.89	0.00	27,237.89	5,150.00
First Watch	575.50	575.50	1,726.50	1,726.50
Miken Technologies	0.00	0.00	7,567.34	4,519.38
Commerce Bank-VISA	0.00	0.00	0.00	11.59
Scantron	0.00	0.00	805.00	0.00
Zoom	0.00	0.00	0.00	359.84

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Conference Technologies	0.00	0.00	13,129.89	0.00
CE Solutions	0.00	0.00	0.00	7,616.00
Topcon Solutions	0.00	0.00	740.00	0.00
Flow MSP	4,000.00	0.00	4,000.00	0.00
Sieveking	0.00	1,393.60	0.00	9,285.52
Commerce Bank-VISA	0.00	35.00	0.00	493.33
Energy Petroleum	5,626.04	0.00	13,159.92	0.00
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,167.77	892.19	2,704.04	1,952.74
Gas & Oil-Fuel - Undefined	(1,687.81)	0.00	(1,687.81)	0.00
Simmons Bank Fees	47.40	9.80	121.20	53.80
Sentinel Emergency Solutions	0.00	0.00	5,111.05	0.00
Commerce Bank-VISA	0.00	1,184.94	0.00	15,167.02
Lowes	0.00	0.00	62.39	1,504.75
Sam's Club	0.00	0.00	0.00	335.87
K&K Supply	0.00	0.00	0.00	616.32
VISA	440.03	0.00	1,237.16	0.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	0.00	0.00	177,997.42
Mo Vocational Enterprises	0.00	0.00	0.00	179,545.76
ArchImages	0.00	0.00	0.00	26.58
Century Laundry	0.00	0.00	0.00	7,126.83
Midwest Window Tinting	0.00	0.00	0.00	321.00
Shannon & Wilson	0.00	0.00	0.00	1,945.75
Capital One	0.00	0.00	0.00	859.59
Mattress Firm	0.00	0.00	0.00	8,784.87
Bound Tree	0.00	0.00	0.00	15,798.04
MJL Enterprises	0.00	0.00	0.00	5,000.00
Zumwalt	0.00	0.00	0.00	1,357.00
Automotive Technology	0.00	27,450.00	0.00	27,450.00
Backdraft Woodworking	0.00	3,850.00	0.00	3,850.00
Pirossigns	0.00	27,628.50	0.00	27,628.50
Professional Furniture Install	0.00	3,384.00	0.00	3,384.00
CompX Fort	0.00	0.00	1,730.61	0.00
AC Systems	1,253.00	0.00	1,253.00	0.00
Jurgiel	9,274.70	0.00	9,274.70	0.00
MACFPD	0.00	0.00	2,450.00	2,450.00
Backstoppers	0.00	0.00	0.00	105.00
Center for Public Safety	0.00	0.00	978.60	959.00
Commerce Bank-VISA	0.00	0.00	0.00	160.30
STL County Special Ops	0.00	0.00	0.00	700.00
MABOI	0.00	0.00	0.00	105.00
Across the Street Productions	0.00	0.00	1,705.73	1,022.78
St. Louis Area Fire Administra	0.00	0.00	70.00	70.00
Metro Fire District Alliance	0.00	1,750.00	0.00	1,750.00
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Lakenan	0.00	0.00	52.50	157.50
Standard Insurance	3,457.41	3,457.13	10,380.17	10,377.92
MO FF Critical Illness Pool	0.00	0.00	0.00	5,821.20
Delta Dental	5,797.94	6,126.69	17,178.58	18,380.07
United Healthcare	118,044.59	110,514.10	357,510.61	332,412.82
Quality Benefits	2,161.43	2,147.78	4,646.97	9,504.03
PAS	3,288.26	0.00	3,288.26	0.00
Insurance Reimbursements	(23,094.19)	(20,550.78)	(88,641.27)	(57,708.86)
Marsh & McLennan	460.53	0.00	1,493.79	1,491.49
Delta Vision	478.49	455.16	1,409.63	1,365.48
Rognan & Associates	1,400.00	1,400.00	4,200.00	4,200.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Darla Sansoucie	0.00	0.00	182.00	826.00
Paylocity	939.82	1,085.75	2,830.72	2,783.53
Lockton	0.00	0.00	0.00	3,500.00
Commerce Bank-VISA	0.00	1,481.67	0.00	5,658.46
CMA	14,000.00	0.00	14,000.00	0.00
One America	840.00	0.00	840.00	7,000.00
Hammond & Shriner	2,279.20	943.25	4,878.30	2,437.75
Creative Planning	0.00	0.00	3,500.00	0.00
Professional Fees Reimbursemen	0.00	894.48	0.00	894.48
Blue Chip Exterminating	0.00	106.75	0.00	242.55
Buildingstars	0.00	175.00	0.00	453.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	0.00	0.00	1,144.50	0.00
Commerce Bank-VISA	0.00	289.38	0.00	392.92
BRDA Electric	0.00	483.00	0.00	1,162.00
Lawn Systems	0.00	0.00	0.00	91.00
Crest Industries	0.00	0.00	0.00	78.62
Pfzinger Graphics	0.00	0.00	0.00	92.40
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowe's	0.00	0.00	0.00	182.20
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	2,272.74	0.00	3,144.24	493.50
Overhead Door Co	0.00	0.00	81.34	0.00
New System	0.00	0.00	0.00	135.10
Pyramid Electric	0.00	0.00	0.00	152.60
Pyrotech	314.91	0.00	314.91	0.00
Fabick	1,789.25	0.00	1,789.25	0.00
Kiefers Lawn	759.50	0.00	759.50	0.00
Corvus of St. Louis	364.00	0.00	1,092.00	0.00
Bugout	161.63	0.00	314.58	0.00
Sentinel Emergency Solutions	0.00	0.00	735.00	3,145.00
K&K Supply	3.79	0.00	3.79	86.74
Banner Fire Equipment	1,161.84	0.00	1,161.84	0.00
Lowe's	0.00	0.00	79.63	0.00
VISA	0.00	287.74	32.52	413.03
MacQueen Emergency	791.00	230.74	791.00	230.74
Public Safety Upfitters	0.00	0.00	0.00	84.00
Sentinel Emergency Solutions	4,584.88	229.06	6,713.81	10,691.53
CIT Trucks	0.00	0.00	8,455.56	768.78
Fabick	0.00	2,434.20	0.00	3,651.30
Commerce Bank-VISA	0.00	0.00	0.00	131.40
Public Safety Outfitters	0.00	312.20	0.00	312.20
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	48.68	0.00	3,349.96	0.00
Dobb's Tire	85.24	0.00	85.24	0.00
American Test Center	0.00	0.00	0.00	48.00
Pfzinger Graphics	0.00	0.00	437.50	220.00
MO River Auto Parts	0.00	0.00	0.00	320.87
Crest Industries	0.00	0.00	138.48	44.21
Miner's Towing	0.00	0.00	202.87	0.00
VISA	6.80	0.00	90.90	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	0.00	0.00	212.84	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.00
Dutch Hollow	78.99	0.00	78.99	0.00
St. Lukes Workplace Health	0.00	0.00	85.71	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
SSM Health	381.50	0.00	381.50	556.50
Athletico LTD	70.00	70.00	70.00	70.00
VISA	262.30	0.00	813.11	0.00
Commerce Bank-VISA	0.00	110.65	0.00	684.31
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	99.82	0.00	99.82	0.00
Fraud Expense	2,655.92	0.00	2,655.92	0.00
Lowe's	29.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
VISA	1,612.62	0.00	7,474.55	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	4,961.25
Commerce Bank-VISA	0.00	3,613.84	0.00	9,569.62
Dave Wynne	0.00	0.00	38.34	47.80
Gina Anderson	137.90	0.00	643.44	0.00
Across The Street Productions	0.00	0.00	(105.17)	0.00
Lowe's	161.26	0.00	161.26	0.00
West County EMS & Fire	0.00	0.00	400.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	225.00
Brad Jokerst	0.00	0.00	312.65	0.00
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkel	129.00	0.00	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	0.00
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	3,150.00	0.00	3,150.00	13,500.00
Ryan Fently	0.00	0.00	13.68	30.37
Jake Nichols	0.00	0.00	0.00	28.51
STL Fire Academy	0.00	0.00	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	0.00	0.00	58.08	0.00
Dan Odenwald	71.98	0.00	166.01	0.00
Steve Clark	67.39	0.00	67.39	0.00
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	67.20	493.50	117.60	493.50
Sentinel Emergency Solutions	4,889.36	4,930.10	5,700.39	5,170.38
Weber Fire & Safety	0.00	0.00	57.40	66.50
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Emblem Authority	1,078.00	0.00	1,078.00	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Uniform Reimbursements	(388.03)	0.00	(388.03)	0.00
Uniforms - Undefined	0.00	0.00	(7,858.40)	0.00
Grainger	0.00	0.00	0.00	107.04
Lowe's	505.01	422.93	505.01	422.93
Sam's Club	0.00	703.90	493.16	3,292.00
Commerce Bank-VISA	0.00	0.00	0.00	278.39
Batteries Plus Bulbs	0.00	351.83	0.00	351.83
VISA	0.00	0.00	81.53	0.00
Capital One	0.00	166.60	0.00	680.63
Dutch Hollow	288.88	0.00	3,171.67	0.00
Supplies-Clean & Maint-Undefin	(111.41)	0.00	(111.41)	0.00
Missouri-American Water	562.66	473.31	1,732.72	1,453.35
AmerenUE	4,242.95	3,272.77	14,107.39	12,010.46
MSD	141.03	0.00	722.24	876.24
Aspen Waste Systems	512.92	513.59	1,593.33	1,991.13
Spire	2,501.89	2,386.45	9,088.05	8,959.29
Utilities - Undefined	(126.67)	0.00	(126.65)	0.00
Total Expenditures	716,660.36	907,949.17	2,309,218.36	2,646,791.46

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Excess Revenues over (under) Expenditu	\$ (601,976.93)	\$ (767,748.72)	\$ 1,989,370.18	\$ 2,529,716.85

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 11,271.70	9.83	\$ 3,920,513.77	91.20
Interest Income	99,724.33	86.96	303,473.42	7.06
Miscellaneous Revenue	51.40	0.04	737.35	0.02
Permit Revenue	3,636.00	3.17	68,364.00	1.59
Sale of Fixed Assets	0.00	0.00	5,500.00	0.13
Total Revenues	114,683.43	100.00	4,298,588.54	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,683.43	100.00	4,298,588.54	100.00
Expenditures				
Salaries-Firefighters	333,220.01	290.56	1,202,255.66	27.97
Salaries-Fire Chief	8,308.16	7.24	29,078.56	0.68
Salaries-Deputy Chiefs	44,074.02	38.43	153,690.69	3.58
Salaries-Admin Assistants	6,444.91	5.62	45,146.96	1.05
Salaries-Office Manager	4,743.61	4.14	16,602.62	0.39
Salaries-Fire Marshall	17,929.00	15.63	59,025.00	1.37
Salaries-Inspectors	300.00	0.26	690.00	0.02
Total - Salaries	415,019.71	361.88	1,506,489.49	35.05
Salaries OT	14,765.05	12.87	38,582.83	0.90
Total - OT Salaries	14,765.05	12.87	38,582.83	0.90
Total - Election Expenses	0.00	0.00	0.00	0.00
Honeywell	24,744.00	21.58	24,744.00	0.58
MacQueen Emergency	0.00	0.00	52,921.70	1.23
VISA	3,596.12	3.14	4,000.11	0.09
Liard Plastics	10,336.00	9.01	10,336.00	0.24
Lowe's	964.40	0.84	964.40	0.02
Total - Depreciated Assets	39,640.52	34.57	92,966.21	2.16
FICA/ Medicare	32,281.60	28.15	117,642.29	2.74
Total - Payroll Taxes	32,281.60	28.15	117,642.29	2.74
VISA	411.59	0.36	1,543.95	0.04
Marco	106.75	0.09	215.95	0.01
Office Source	459.36	0.40	539.99	0.01
ADP Screening Services	502.83	0.44	502.83	0.01
Rejis Commission	10.85	0.01	54.25	0.00
Sumner One	58.37	0.05	488.92	0.01
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Total - Office Supplies	1,549.75	1.35	3,375.11	0.08
Image Trend	27,237.89	23.75	27,237.89	0.63
First Watch	575.50	0.50	1,726.50	0.04
Miken Technologies	0.00	0.00	7,567.34	0.18
Scantron	0.00	0.00	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
Flow MSP	4,000.00	3.49	4,000.00	0.09
Total - IT Expenses	31,813.39	27.74	55,206.62	1.28

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
Energy Petroleum	5,626.04	4.91	13,159.92	0.31
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,167.77	1.02	2,704.04	0.06
Gas & Oil-Fuel - Undefined	(1,687.81)	(1.47)	(1,687.81)	(0.04)
Total - Gas & Oil/ Fuel	<u>5,106.00</u>	<u>4.45</u>	<u>14,214.65</u>	<u>0.33</u>
Bank Charges	47.40	0.04	121.20	0.00
Total - Bank Charges	<u>47.40</u>	<u>0.04</u>	<u>121.20</u>	<u>0.00</u>
Sentinel Emergency Solutions	0.00	0.00	5,111.05	0.12
Lowes	0.00	0.00	62.39	0.00
VISA	440.03	0.38	1,237.16	0.03
CompX Fort	0.00	0.00	1,730.61	0.04
AC Systems	1,253.00	1.09	1,253.00	0.03
Jurgiel	9,274.70	8.09	9,274.70	0.22
Total - Equipment Purchases	<u>10,967.73</u>	<u>9.56</u>	<u>18,668.91</u>	<u>0.43</u>
MACFPD	0.00	0.00	2,450.00	0.06
Center for Public Safety	0.00	0.00	978.60	0.02
Across the Street Productions	0.00	0.00	1,705.73	0.04
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00
Total - Dues & Subscriptions	<u>0.00</u>	<u>0.00</u>	<u>5,417.65</u>	<u>0.13</u>
Lakenan	0.00	0.00	52.50	0.00
Standard Insurance	3,457.41	3.01	10,380.17	0.24
Total - Insurance/ General	<u>3,457.41</u>	<u>3.01</u>	<u>10,432.67</u>	<u>0.24</u>
Delta Dental	5,797.94	5.06	17,178.58	0.40
United Healthcare	118,044.59	102.93	357,510.61	8.32
Quality Benefits	2,161.43	1.88	4,646.97	0.11
PAS	3,288.26	2.87	3,288.26	0.08
Insurance Reimbursements	(23,094.19)	(20.14)	(88,641.27)	(2.06)
Marsh & McLennan	460.53	0.40	1,493.79	0.03
Delta Vision	478.49	0.42	1,409.63	0.03
Total - Insurance/ Employee	<u>107,137.05</u>	<u>93.42</u>	<u>296,886.57</u>	<u>6.91</u>
Rognan & Associates	1,400.00	1.22	4,200.00	0.10
Darla Sansoucie	0.00	0.00	182.00	0.00
Paylocity	939.82	0.82	2,830.72	0.07
CMA	14,000.00	12.21	14,000.00	0.33
One America	840.00	0.73	840.00	0.02
Hammond & Shriner	2,279.20	1.99	4,878.30	0.11
Creative Planning	0.00	0.00	3,500.00	0.08
Total - Professional Fees	<u>19,459.02</u>	<u>16.97</u>	<u>30,431.02</u>	<u>0.71</u>
B&B Distributors	0.00	0.00	219.80	0.01
Zumwalt	0.00	0.00	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	2,272.74	1.98	3,144.24	0.07
Overhead Door Co	0.00	0.00	81.34	0.00
Pyrotech	314.91	0.27	314.91	0.01
Fabick	1,789.25	1.56	1,789.25	0.04
Kiefers Lawn	759.50	0.66	759.50	0.02
Corvus of St. Louis	364.00	0.32	1,092.00	0.03
Bugout	161.63	0.14	314.58	0.01
Total - Building Maintenance	<u>5,662.03</u>	<u>4.94</u>	<u>9,463.52</u>	<u>0.22</u>

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
Sentinel Emergency Solutions	0.00	0.00	735.00	0.02
K&K Supply	3.79	0.00	3.79	0.00
Banner Fire Equipment	1,161.84	1.01	1,161.84	0.03
Lowe's	0.00	0.00	79.63	0.00
VISA	0.00	0.00	32.52	0.00
MacQueen Emergency	791.00	0.69	791.00	0.02
Total - Equipment Maintenance	1,956.63	1.71	2,803.78	0.07
Sentinel Emergency Solutions	4,584.88	4.00	6,713.81	0.16
CIT Trucks	0.00	0.00	8,455.56	0.20
Don's Automotive	0.00	0.00	290.71	0.01
Purcell Tire Company	48.68	0.04	3,349.96	0.08
Dobb's Tire	85.24	0.07	85.24	0.00
Pfizinger Graphics	0.00	0.00	437.50	0.01
Crest Industries	0.00	0.00	138.48	0.00
Miner's Towing	0.00	0.00	202.87	0.00
VISA	6.80	0.01	90.90	0.00
NAPA Auto Parts	0.00	0.00	212.84	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.01
Dutch Hollow	78.99	0.07	78.99	0.00
Total - Vehicle Maintenance	4,804.59	4.19	20,482.17	0.48
Total - Lease Expense	0.00	0.00	0.00	0.00
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	381.50	0.33	381.50	0.01
Athletico LTD	70.00	0.06	70.00	0.00
Total - Doctors Fees	451.50	0.39	451.50	0.01
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	262.30	0.23	813.11	0.02
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	99.82	0.09	99.82	0.00
Fraud Expense	2,655.92	2.32	2,655.92	0.06
Lowe's	29.00	0.03	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
Total - Misc. Expenses	3,047.04	2.66	3,669.09	0.09
VISA	1,612.62	1.41	7,474.55	0.17
Tri-County Training Consortium	0.00	0.00	4,961.25	0.12
Dave Wynne	0.00	0.00	38.34	0.00
Gina Anderson	137.90	0.12	643.44	0.01
Across The Street Productions	0.00	0.00	(105.17)	0.00
Lowe's	161.26	0.14	161.26	0.00
West County EMS & Fire	0.00	0.00	400.00	0.01
Brad Jokerst	0.00	0.00	312.65	0.01
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkel	129.00	0.11	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	(0.02)
Blue Card	3,150.00	2.75	3,150.00	0.07
Ryan Fently	0.00	0.00	13.68	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
Convention Data Services	0.00	0.00	8,580.00	0.20
Jefferson Cty Train	0.00	0.00	200.00	0.00
Paul Seemayer	0.00	0.00	58.08	0.00
Dan Odenwald	71.98	0.06	166.01	0.00
Steve Clark	67.39	0.06	67.39	0.00
Total - Training & Education	<u>5,330.15</u>	<u>4.65</u>	<u>25,671.57</u>	<u>0.60</u>
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	67.20	0.06	117.60	0.00
Sentinel Emergency Solutions	4,889.36	4.26	5,700.39	0.13
Weber Fire & Safety	0.00	0.00	57.40	0.00
Uniforms - Payroll	0.00	0.00	26,094.50	0.61
Emblem Authority	1,078.00	0.94	1,078.00	0.03
Uniform Reimbursements	(388.03)	(0.34)	(388.03)	(0.01)
Uniforms - Undefined	0.00	0.00	(7,858.40)	(0.18)
Total - Uniforms	<u>5,646.53</u>	<u>4.92</u>	<u>24,898.76</u>	<u>0.58</u>
Lowes	505.01	0.44	505.01	0.01
Sam's Club	0.00	0.00	493.16	0.01
VISA	0.00	0.00	81.53	0.00
Dutch Hollow	288.88	0.25	3,171.67	0.07
Supplies-Clean & Maint-Undefin	(111.41)	(0.10)	(111.41)	0.00
Total - Supplies/ Cleaning & Maintenan	<u>682.48</u>	<u>0.60</u>	<u>4,139.96</u>	<u>0.10</u>
Missouri-American Water	562.66	0.49	1,732.72	0.04
AmerenUE	4,242.95	3.70	14,107.39	0.33
MSD	141.03	0.12	722.24	0.02
Aspen Waste Systems	512.92	0.45	1,593.33	0.04
Spire	2,501.89	2.18	9,088.05	0.21
Utilities - Undefined	(126.67)	(0.11)	(126.65)	0.00
Total - Utilities	<u>7,834.78</u>	<u>6.83</u>	<u>27,117.08</u>	<u>0.63</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>716,660.36</u>	<u>624.90</u>	<u>2,309,218.36</u>	<u>53.72</u>
Excess Revenue over (under) Expenditur	<u>\$ (601,976.93)</u>	<u>(524.90)</u>	<u>\$ 1,989,370.18</u>	<u>46.28</u>

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 11,271.70	54,758.16	\$ 3,920,513.77	4,936,938.00
Interest Income	99,724.33	79,054.29	303,473.42	217,876.31
Miscellaneous Revenue	51.40	125.00	737.35	225.00
Permit Revenue	3,636.00	6,263.00	68,364.00	21,469.00
Sale of Fixed Assets	0.00	0.00	5,500.00	0.00
Total Revenues	114,683.43	140,200.45	4,298,588.54	5,176,508.31
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,683.43	140,200.45	4,298,588.54	5,176,508.31
Expenditures				
Salaries-Firefighters	333,220.01	496,077.17	1,202,255.66	1,158,398.48
Salaries-Fire Chief	8,308.16	12,077.14	29,078.56	28,180.00
Salaries-Deputy Chiefs	44,074.02	63,484.95	153,690.69	148,866.24
Salaries-Admin Assistants	6,444.91	8,913.40	45,146.96	20,797.94
Salaries-Office Manager	4,743.61	6,885.77	16,602.62	16,066.81
Salaries-Fire Marshall	17,929.00	21,099.20	59,025.00	49,260.30
Salaries-Inspectors	300.00	325.00	690.00	637.50
Total - Salaries	415,019.71	608,862.63	1,506,489.49	1,422,207.27
Salaries OT	14,765.05	50,259.68	38,582.83	104,480.69
Total - OT Salaries	14,765.05	50,259.68	38,582.83	104,480.69
Total - Election Expenses	0.00	0.00	0.00	0.00
Honeywell	24,744.00	0.00	24,744.00	0.00
Commerce Bank-VISA	0.00	0.00	0.00	354.55
Mid American Truck Tops	0.00	0.00	0.00	5,300.00
MacQueen Emergency	0.00	0.00	52,921.70	0.00
VISA	3,596.12	0.00	4,000.11	0.00
Liard Plastics	10,336.00	0.00	10,336.00	0.00
Lowes	964.40	0.00	964.40	0.00
Total - Depreciated Assets	39,640.52	0.00	92,966.21	5,654.55
FICA/ Medicare	32,281.60	49,311.71	117,642.29	115,654.08
Total - Payroll Taxes	32,281.60	49,311.71	117,642.29	115,654.08
VISA	411.59	0.00	1,543.95	0.00
Marco	106.75	156.10	215.95	328.34
Office Source	459.36	280.44	539.99	2,272.32
St. Louis County Treasurer	0.00	17.50	0.00	17.50
Commerce Bank-VISA	0.00	47.70	0.00	903.69
ADP Screening Services	502.83	785.55	502.83	785.55
Rejis Commission	10.85	10.85	54.25	32.55
Sumner One	58.37	50.71	488.92	525.63
Speed-E-Way Printing	0.00	0.00	0.00	347.36
Office Supplies Reimbursements	0.00	0.00	29.22	0.00
Total - Office Supplies	1,549.75	1,348.85	3,375.11	5,212.94
Image Trend	27,237.89	0.00	27,237.89	5,150.00
First Watch	575.50	575.50	1,726.50	1,726.50
Miken Technologies	0.00	0.00	7,567.34	4,519.38

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Commerce Bank-VISA	0.00	0.00	0.00	11.59
Scantron	0.00	0.00	805.00	0.00
Zoom	0.00	0.00	0.00	359.84
Conference Technologies	0.00	0.00	13,129.89	0.00
CE Solutions	0.00	0.00	0.00	7,616.00
Topcon Solutions	0.00	0.00	740.00	0.00
Flow MSP	4,000.00	0.00	4,000.00	0.00
Total - IT Expenses	31,813.39	575.50	55,206.62	19,383.31
Sieveking	0.00	1,393.60	0.00	9,285.52
Commerce Bank-VISA	0.00	35.00	0.00	493.33
Energy Petroleum	5,626.04	0.00	13,159.92	0.00
VISA	0.00	0.00	38.50	0.00
Wex Bank	1,167.77	892.19	2,704.04	1,952.74
Gas & Oil-Fuel - Undefined	(1,687.81)	0.00	(1,687.81)	0.00
Total - Gas & Oil/ Fuel	5,106.00	2,320.79	14,214.65	11,731.59
Bank Charges	47.40	9.80	121.20	53.80
Total - Bank Charges	47.40	9.80	121.20	53.80
Sentinel Emergency Solutions	0.00	0.00	5,111.05	0.00
Commerce Bank-VISA	0.00	1,184.94	0.00	15,167.02
Lowes	0.00	0.00	62.39	1,504.75
Sam's Club	0.00	0.00	0.00	335.87
K&K Supply	0.00	0.00	0.00	616.32
VISA	440.03	0.00	1,237.16	0.00
GME Supply	0.00	0.00	0.00	10,979.42
Lawlor	0.00	0.00	0.00	177,997.42
Mo Vocational Enterprises	0.00	0.00	0.00	179,545.76
ArchImages	0.00	0.00	0.00	26.58
Century Laundry	0.00	0.00	0.00	7,126.83
Midwest Window Tinting	0.00	0.00	0.00	321.00
Shannon & Wilson	0.00	0.00	0.00	1,945.75
Capital One	0.00	0.00	0.00	859.59
Mattress Firm	0.00	0.00	0.00	8,784.87
Bound Tree	0.00	0.00	0.00	15,798.04
MJL Enterprises	0.00	0.00	0.00	5,000.00
Zumwalt	0.00	0.00	0.00	1,357.00
Automotive Technology	0.00	27,450.00	0.00	27,450.00
Backdraft Woodworking	0.00	3,850.00	0.00	3,850.00
Pirossigns	0.00	27,628.50	0.00	27,628.50
Professional Furniture Install	0.00	3,384.00	0.00	3,384.00
CompX Fort	0.00	0.00	1,730.61	0.00
AC Systems	1,253.00	0.00	1,253.00	0.00
Jurgiel	9,274.70	0.00	9,274.70	0.00
Total - Equipment Purchases	10,967.73	63,497.44	18,668.91	489,678.72
MACFPD	0.00	0.00	2,450.00	2,450.00
Backstoppers	0.00	0.00	0.00	105.00
Center for Public Safety	0.00	0.00	978.60	959.00
Commerce Bank-VISA	0.00	0.00	0.00	160.30
STL County Special Ops	0.00	0.00	0.00	700.00
MABOI	0.00	0.00	0.00	105.00
Across the Street Productions	0.00	0.00	1,705.73	1,022.78
St. Louis Area Fire Administra	0.00	0.00	70.00	70.00
Metro Fire District Alliance	0.00	1,750.00	0.00	1,750.00
VISA	0.00	0.00	171.32	0.00
FF Assoc of MO	0.00	0.00	42.00	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Dues & Subscriptions	0.00	1,750.00	5,417.65	7,322.08
Lakenan	0.00	0.00	52.50	157.50
Standard Insurance	3,457.41	3,457.13	10,380.17	10,377.92
MO FF Critical Illness Pool	0.00	0.00	0.00	5,821.20
Total - Insurance/ General	3,457.41	3,457.13	10,432.67	16,356.62
Delta Dental	5,797.94	6,126.69	17,178.58	18,380.07
United Healthcare	118,044.59	110,514.10	357,510.61	332,412.82
Quality Benefits	2,161.43	2,147.78	4,646.97	9,504.03
PAS	3,288.26	0.00	3,288.26	0.00
Insurance Reimbursements	(23,094.19)	(20,550.78)	(88,641.27)	(57,708.86)
Marsh & McLennan	460.53	0.00	1,493.79	1,491.49
Delta Vision	478.49	455.16	1,409.63	1,365.48
Total - Insurance/ Employee	107,137.05	98,692.95	296,886.57	305,445.03
Rognan & Associates	1,400.00	1,400.00	4,200.00	4,200.00
Darla Sansoucie	0.00	0.00	182.00	826.00
Paylocity	939.82	1,085.75	2,830.72	2,783.53
Lockton	0.00	0.00	0.00	3,500.00
Commerce Bank-VISA	0.00	1,481.67	0.00	5,658.46
CMA	14,000.00	0.00	14,000.00	0.00
One America	840.00	0.00	840.00	7,000.00
Hammond & Shriner	2,279.20	943.25	4,878.30	2,437.75
Creative Planning	0.00	0.00	3,500.00	0.00
Professional Fees Reimbursemen	0.00	894.48	0.00	894.48
Total - Professional Fees	19,459.02	5,805.15	30,431.02	27,300.22
Blue Chip Exterminating	0.00	106.75	0.00	242.55
Buildingstars	0.00	175.00	0.00	453.75
B&B Distributors	0.00	0.00	219.80	1,016.86
Zumwalt	0.00	0.00	1,144.50	0.00
Commerce Bank-VISA	0.00	289.38	0.00	392.92
BRDA Electric	0.00	483.00	0.00	1,162.00
Lawn Systems	0.00	0.00	0.00	91.00
Crest Industries	0.00	0.00	0.00	78.62
Pfzinger Graphics	0.00	0.00	0.00	92.40
Merlo Plumbing	0.00	0.00	208.60	0.00
Lowe's	0.00	0.00	0.00	182.20
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	2,272.74	0.00	3,144.24	493.50
Overhead Door Co	0.00	0.00	81.34	0.00
New System	0.00	0.00	0.00	135.10
Pyramid Electric	0.00	0.00	0.00	152.60
Pyrotech	314.91	0.00	314.91	0.00
Fabick	1,789.25	0.00	1,789.25	0.00
Kiefers Lawn	759.50	0.00	759.50	0.00
Corvus of St. Louis	364.00	0.00	1,092.00	0.00
Bugout	161.63	0.00	314.58	0.00
Total - Building Maintenance	5,662.03	1,054.13	9,463.52	5,290.56
Sentinel Emergency Solutions	0.00	0.00	735.00	3,145.00
K&K Supply	3.79	0.00	3.79	86.74
Banner Fire Equipment	1,161.84	0.00	1,161.84	0.00
Lowe's	0.00	0.00	79.63	0.00
VISA	0.00	287.74	32.52	413.03

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
MacQueen Emergency	791.00	230.74	791.00	230.74
Public Safety Upfitters	0.00	0.00	0.00	84.00
Total - Equipment Maintenance	<u>1,956.63</u>	<u>518.48</u>	<u>2,803.78</u>	<u>3,959.51</u>
Sentinel Emergency Solutions	4,584.88	229.06	6,713.81	10,691.53
CIT Trucks	0.00	0.00	8,455.56	768.78
Fabick	0.00	2,434.20	0.00	3,651.30
Commerce Bank-VISA	0.00	0.00	0.00	131.40
Public Safety Outfitters	0.00	312.20	0.00	312.20
Don's Automotive	0.00	0.00	290.71	0.00
Purcell Tire Company	48.68	0.00	3,349.96	0.00
Dobb's Tire	85.24	0.00	85.24	0.00
American Test Center	0.00	0.00	0.00	48.00
Pfizinger Graphics	0.00	0.00	437.50	220.00
MO River Auto Parts	0.00	0.00	0.00	320.87
Crest Industries	0.00	0.00	138.48	44.21
Miner's Towing	0.00	0.00	202.87	0.00
VISA	6.80	0.00	90.90	0.00
Curtis Aytes	0.00	0.00	0.00	23.95
NAPA Auto Parts	0.00	0.00	212.84	0.00
Jumper's Auto Service	0.00	0.00	425.31	0.00
Dutch Hollow	78.99	0.00	78.99	0.00
Total - Vehicle Maintenance	<u>4,804.59</u>	<u>2,975.46</u>	<u>20,482.17</u>	<u>16,212.24</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>
SSM Health	381.50	0.00	381.50	556.50
Athletico LTD	70.00	70.00	70.00	70.00
Total - Doctors Fees	<u>451.50</u>	<u>70.00</u>	<u>451.50</u>	<u>626.50</u>
Total - Rental Repair	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
VISA	262.30	0.00	813.11	0.00
Commerce Bank-VISA	0.00	110.65	0.00	684.31
Petty Cash	0.00	0.00	33.55	0.00
Flag Loft	99.82	0.00	99.82	0.00
Fraud Expense	2,655.92	0.00	2,655.92	0.00
Lowes	29.00	0.00	29.00	0.00
Capital One	0.00	0.00	37.69	0.00
Total - Misc. Expenses	<u>3,047.04</u>	<u>110.65</u>	<u>3,669.09</u>	<u>684.31</u>
VISA	1,612.62	0.00	7,474.55	0.00
Tri-County Training Consortium	0.00	0.00	4,961.25	4,961.25
Commerce Bank-VISA	0.00	3,613.84	0.00	9,569.62
Dave Wynne	0.00	0.00	38.34	47.80
Gina Anderson	137.90	0.00	643.44	0.00
Across The Street Productions	0.00	0.00	(105.17)	0.00
Lowes	161.26	0.00	161.26	0.00
West County EMS & Fire	0.00	0.00	400.00	0.00
Jefferson Cty Fire Marshall	0.00	0.00	0.00	225.00
Brad Jokerst	0.00	0.00	312.65	0.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Steve Clark	0.00	0.00	82.99	0.00
Chris Konkel	129.00	0.00	129.00	0.00
Training Reimbursements	0.00	0.00	(661.90)	0.00
Clarion	0.00	0.00	0.00	6,494.00
Blue Card	3,150.00	0.00	3,150.00	13,500.00
Ryan Fently	0.00	0.00	13.68	30.37
Jake Nichols	0.00	0.00	0.00	28.51
STL Fire Academy	0.00	0.00	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	0.00	0.00	58.08	0.00
Dan Odenwald	71.98	0.00	166.01	0.00
Steve Clark	67.39	0.00	67.39	0.00
Total - Training & Education	<u>5,330.15</u>	<u>3,613.84</u>	<u>25,671.57</u>	<u>35,041.55</u>
Treetop Enterprises, Inc.	0.00	0.00	97.30	0.00
Leon Uniform Company	67.20	493.50	117.60	493.50
Sentinel Emergency Solutions	4,889.36	4,930.10	5,700.39	5,170.38
Weber Fire & Safety	0.00	0.00	57.40	66.50
Uniforms - Payroll	0.00	0.00	26,094.50	0.00
Emblem Authority	1,078.00	0.00	1,078.00	0.00
Uniforms-Payroll	0.00	0.00	0.00	18,342.22
Uniform Reimbursements	(388.03)	0.00	(388.03)	0.00
Uniforms - Undefined	0.00	0.00	(7,858.40)	0.00
Total - Uniforms	<u>5,646.53</u>	<u>5,423.60</u>	<u>24,898.76</u>	<u>24,072.60</u>
Grainger	0.00	0.00	0.00	107.04
Lowes	505.01	422.93	505.01	422.93
Sam's Club	0.00	703.90	493.16	3,292.00
Commerce Bank-VISA	0.00	0.00	0.00	278.39
Batteries Plus Bulbs	0.00	351.83	0.00	351.83
VISA	0.00	0.00	81.53	0.00
Capital One	0.00	166.60	0.00	680.63
Dutch Hollow	288.88	0.00	3,171.67	0.00
Supplies-Clean & Maint-Undefin	(111.41)	0.00	(111.41)	0.00
Total - Supplies/ Cleaning & Maintenanc	<u>682.48</u>	<u>1,645.26</u>	<u>4,139.96</u>	<u>5,132.82</u>
Missouri-American Water	562.66	473.31	1,732.72	1,453.35
AmerenUE	4,242.95	3,272.77	14,107.39	12,010.46
MSD	141.03	0.00	722.24	876.24
Aspen Waste Systems	512.92	513.59	1,593.33	1,991.13
Spire	2,501.89	2,386.45	9,088.05	8,959.29
Utilities - Undefined	(126.67)	0.00	(126.65)	0.00
Total - Utilities	<u>7,834.78</u>	<u>6,646.12</u>	<u>27,117.08</u>	<u>25,290.47</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>716,660.36</u>	<u>907,949.17</u>	<u>2,309,218.36</u>	<u>2,646,791.46</u>
Excess Revenue over (under) Expenditur	<u>\$ (601,976.93)</u>	<u>\$ (767,748.72)</u>	<u>\$ 1,989,370.18</u>	<u>\$ 2,529,716.85</u>

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

ASSETS

Current Assets		
Simmons Bank - 3181	\$	8,972,024.42
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		12,668,192.55
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>12,668,192.55</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General	\$	96,686.94
Wages Payable		53,468.85
		<hr/>
Total Current Liabilities		150,155.79
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		1,454,565.79
Fund Balance		
Fund Balance - Restricted		10,561,864.64
Excess Revenue over (under) Ex		651,762.12
		<hr/>
Total Fund Balance		11,213,626.76
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>12,668,192.55</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,364.83	2.48	\$ 1,171,086.60	74.19
Ambulance Service Charge	90,425.43	66.60	285,786.61	18.10
Interest Income	41,991.61	30.93	121,701.13	7.71
	<hr/>		<hr/>	
Total Revenues	135,781.87	100.00	1,578,574.34	100.00
	<hr/>		<hr/>	
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	135,781.87	100.00	1,578,574.34	100.00
	<hr/>		<hr/>	
Expenditures				
Salaries	170,053.15	125.24	620,046.20	39.28
Salaries OT	6,327.88	4.66	16,535.50	1.05
Payroll Taxes	13,243.78	9.75	48,370.86	3.06
Office Supplies	664.17	0.49	1,446.46	0.09
Gas & Oil-Fuel	2,188.28	1.61	6,091.99	0.39
Bank Charges	121.00	0.09	288.00	0.02
Dues & Subscriptions	0.00	0.00	2,321.86	0.15
Insurance - General	1,481.75	1.09	4,471.16	0.28
Insurance - Employee	46,317.75	34.11	137,267.01	8.70
Professional Fee	13,557.03	9.98	29,381.73	1.86
Building Maintenance	2,426.58	1.79	4,055.79	0.26
Equipment Maintenance	8,748.39	6.44	20,162.53	1.28
Vehicle Maintenance	577.90	0.43	4,206.91	0.27
Workers Comp Claims	0.00	0.00	36.74	0.00
Doctors Fees	193.50	0.14	193.50	0.01
Misc. Expenses	155.19	0.11	417.52	0.03
Training & Education	1,883.59	1.39	7,242.43	0.46
Uniforms	2,586.24	1.90	10,880.13	0.69
Supplies-Cleaning & Maint.	292.48	0.22	1,774.25	0.11
Utilities	3,357.75	2.47	11,621.65	0.74
	<hr/>		<hr/>	
Total Expenditures	274,176.41	201.92	926,812.22	58.71
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (138,394.54)	(101.92)	\$ 651,762.12	41.29
	<hr/>		<hr/>	

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 3,364.83	2.48	\$ 1,171,086.60	74.19
Ambulance Service Charge	90,425.43	66.60	285,786.61	18.10
Simmons Bank Interest	41,991.61	30.93	121,701.13	7.71
Total Revenues	135,781.87	100.00	1,578,574.34	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	135,781.87	100.00	1,578,574.34	100.00
Expenditures				
Salaries-Fire Chief	3,560.64	2.62	12,462.24	0.79
Salaries-Deputy Chiefs	18,888.86	13.91	65,867.43	4.17
Salaries-Admin Assistants	2,762.11	2.03	19,348.71	1.23
Salaries-Office Manager	2,032.97	1.50	7,115.41	0.45
Salaries-EMT/Paramedic	142,808.57	105.17	515,252.41	32.64
Salaries OT	0.00	0.00	(486.36)	(0.03)
Payroll OT-Ambulance	5,132.86	3.78	14,711.26	0.93
Payroll OT - Deputy Chiefs	1,195.02	0.88	2,310.60	0.15
PR Taxes - FICA/ Medicare	13,243.78	9.75	48,370.86	3.06
Ambulance Exp Transfer	664.17	0.49	1,446.46	0.09
Ambulance Exp Transfer	2,188.28	1.61	6,091.99	0.39
Simmons Bank	121.00	0.09	288.00	0.02
Ambulance Transfer	0.00	0.00	2,321.86	0.15
Ambulance Exp Transfer	1,481.75	1.09	4,471.16	0.28
Ambulance Exp Transfer	46,317.75	34.11	137,267.01	8.70
Rognan & Associates	600.00	0.44	1,800.00	0.11
Darla Sansoucie	0.00	0.00	78.00	0.00
Paylocity	402.78	0.30	1,213.18	0.08
EMS/MC C/C Fees	5,217.45	3.84	16,339.85	1.04
CMA	6,000.00	4.42	6,000.00	0.38
One America	360.00	0.27	360.00	0.02
Hammond & Shriner	976.80	0.72	2,090.70	0.13
Creative Planning	0.00	0.00	1,500.00	0.10
Ambulance Transfer	2,426.58	1.79	4,055.79	0.26
Airgas	996.43	0.73	3,397.06	0.22
SSM Health	746.94	0.55	3,018.88	0.19
Boundtree	5,283.52	3.89	8,889.22	0.56
Teleflex	1,345.50	0.99	2,691.00	0.17
Preferred Waste Concepts	0.00	0.00	375.00	0.02
VISA	35.38	0.03	131.78	0.01
Tacmed Solutions	0.00	0.00	1,270.90	0.08
Ambulance Transfer	340.62	0.25	388.69	0.02
Sunset Auto	354.17	0.26	354.17	0.02
American Response Vehicles	129.57	0.10	1,113.27	0.07
VISA	0.00	0.00	1,958.36	0.12
Ambulance Expl Transfer	94.16	0.07	781.11	0.05
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Ambulance Exp Transfer	193.50	0.14	193.50	0.01
Ambulance Transfer	155.19	0.11	417.52	0.03
JVR Enterprises	0.00	0.00	332.50	0.02
Ambulance Exp Transfer	1,883.59	1.39	6,959.93	0.44
Training Reimbursements	0.00	0.00	(50.00)	0.00
Ambulance Exp Transfer	2,586.24	1.90	10,880.13	0.69
Ambulance Transfer	292.48	0.22	1,774.25	0.11

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
Ambulance Exp Transfer	<u>3,357.75</u>	2.47	<u>11,621.65</u>	0.74
Total Expenditures	<u>274,176.41</u>	201.92	<u>926,812.22</u>	58.71
Excess Revenue over (under) Expenditur	<u>\$ (138,394.54)</u>	(101.92)	<u>\$ 651,762.12</u>	41.29

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,364.83	\$ 16,357.88	\$ 1,171,086.60	\$ 1,474,009.14
Ambulance Service Charge	90,425.43	109,357.03	285,786.61	260,412.82
Interest Income	41,991.61	32,033.72	121,701.13	86,311.11
Total Revenues	<u>135,781.87</u>	<u>157,748.63</u>	<u>1,578,574.34</u>	<u>1,820,733.07</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>135,781.87</u>	<u>157,748.63</u>	<u>1,578,574.34</u>	<u>1,820,733.07</u>
Expenditures				
Salaries	170,053.15	251,759.34	620,046.20	588,132.63
Salaries OT	6,327.88	21,539.86	16,535.50	44,777.44
Payroll Taxes	13,243.78	20,440.81	48,370.86	47,916.81
Office Supplies	664.17	578.09	1,446.46	2,234.14
Gas & Oil-Fuel	2,188.28	994.63	6,091.99	5,027.84
Bank Charges	121.00	66.00	288.00	244.50
Dues & Subscriptions	0.00	750.00	2,321.86	3,093.03
Insurance - General	1,481.75	1,481.62	4,471.16	7,009.96
Insurance - Employee	46,317.75	42,334.25	137,267.01	93,584.60
Professional Fee	13,557.03	2,220.05	29,381.73	20,793.19
GEMT Fees	0.00	196,298.61	0.00	196,298.61
Building Maintenance	2,426.58	451.77	4,055.79	2,267.37
Equipment Maintenance	8,748.39	8,748.96	20,162.53	16,372.59
Vehicle Maintenance	577.90	1,408.80	4,206.91	2,418.33
Workers Comp Claims	0.00	0.00	36.74	0.00
Doctors Fees	193.50	30.00	193.50	268.50
Misc. Expenses	155.19	47.43	417.52	981.28
Training & Education	1,883.59	1,804.63	7,242.43	7,107.33
Uniforms	2,586.24	2,324.40	10,880.13	10,316.83
Supplies-Cleaning & Maint.	292.48	705.11	1,774.25	2,199.79
Utilities	3,357.75	2,848.36	11,621.65	10,838.76
Total Expenditures	<u>274,176.41</u>	<u>556,832.72</u>	<u>926,812.22</u>	<u>1,061,883.53</u>
Excess Revenue over (under) Expenditur	<u>\$ (138,394.54)</u>	<u>\$ (399,084.09)</u>	<u>\$ 651,762.12</u>	<u>\$ 758,849.54</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 3,364.83	\$ 16,357.88	\$ 1,171,086.60	\$ 1,474,009.14
Ambulance Service Charge	90,425.43	109,357.03	285,786.61	263,328.23
Ambulance Refunds	0.00	0.00	0.00	(2,915.41)
Simmons Bank Interest	41,991.61	32,033.72	121,701.13	85,358.99
Investement Interest	0.00	0.00	0.00	952.12
Total Revenues	135,781.87	157,748.63	1,578,574.34	1,820,733.07
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	135,781.87	157,748.63	1,578,574.34	1,820,733.07
Expenditures				
Salaries-Fire Chief	3,560.64	5,175.92	12,462.24	12,077.14
Salaries-Deputy Chiefs	18,888.86	27,207.84	65,867.43	63,799.82
Salaries-Admin Assistants	2,762.11	3,820.03	19,348.71	8,913.41
Salaries-Office Manager	2,032.97	2,951.05	7,115.41	6,885.77
Salaries-EMT/Paramedic	142,808.57	212,604.50	515,252.41	496,456.49
Salaries OT	0.00	0.00	(486.36)	0.00
Payroll OT-Ambulance	5,132.86	19,965.78	14,711.26	40,110.32
Payroll OT - Deputy Chiefs	1,195.02	1,574.08	2,310.60	4,667.12
PR Taxes - FICA/ Medicare	13,243.78	20,440.81	48,370.86	47,916.81
Ambulance Exp Transfer	664.17	578.09	1,446.46	2,234.14
Ambulance Exp Transfer	2,188.28	994.63	6,091.99	5,027.84
Simmons Bank	121.00	66.00	288.00	244.50
Ambulance Transfer	0.00	750.00	2,321.86	3,093.03
Insurance - General	0.00	(0.01)	0.00	(0.01)
Ambulance Exp Transfer	1,481.75	1,481.63	4,471.16	7,009.97
Insurance - Employee	0.00	0.00	0.00	(37,432.23)
Ambulance Exp Transfer	46,317.75	42,334.25	137,267.01	131,016.83
Rognan & Associates	600.00	600.00	1,800.00	1,800.00
Darla Sansoucie	0.00	0.00	78.00	354.00
Paylocity	402.78	197.46	1,213.18	925.08
Lockton	0.00	0.00	0.00	1,500.00
EMS/MC C/C Fees	5,217.45	0.00	16,339.85	9,360.97
CMA	6,000.00	0.00	6,000.00	0.00
One America	360.00	0.00	360.00	3,000.00
Hammond & Shriner	976.80	404.25	2,090.70	1,044.75
VISA	0.00	635.00	0.00	2,425.05
Chris McCarthy	0.00	22.42	0.00	22.42
Alan Butsch	0.00	360.92	0.00	360.92
Creative Planning	0.00	0.00	1,500.00	0.00
GEMT Fees	0.00	196,298.61	0.00	196,298.61
Ambulance Transfer	2,426.58	451.77	4,055.79	2,267.37
Stryker	0.00	2,129.41	0.00	3,291.61
Airgas	996.43	803.43	3,397.06	2,135.17
SSM Health	746.94	814.30	3,018.88	840.40
Boundtree	5,283.52	4,779.61	8,889.22	8,929.64
St. Clare Hospital	0.00	0.00	0.00	587.11
Teleflex	1,345.50	0.00	2,691.00	0.00
Preferred Waste Concepts	0.00	0.00	375.00	200.00
VISA	35.38	0.00	131.78	0.00
American Response	0.00	0.00	0.00	39.58

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Tacmed Solutions	0.00	0.00	1,270.90	0.00
Ambulance Transfer	340.62	222.21	388.69	349.08
Sunset Auto	354.17	0.00	354.17	0.00
Commerce Bank - VISA	0.00	0.00	0.00	61.68
MO River Auto Parts	0.00	0.00	0.00	19.99
American Response Vehicles	129.57	0.00	1,113.27	758.75
VISA	0.00	0.00	1,958.36	0.00
Pro Fusion Fab	0.00	1,275.00	0.00	1,275.00
Ambulance Expl Transfer	94.16	133.80	781.11	302.91
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Ambulance Exp Transfer	193.50	30.00	193.50	268.50
Misc. Expenses	0.00	0.00	0.00	688.00
Ambulance Transfer	155.19	47.43	417.52	293.28
VISA	0.00	240.56	0.00	951.53
JVR Enterprises	0.00	0.00	332.50	300.00
Boundtree	0.00	15.28	0.00	15.28
Ambulance Exp Transfer	1,883.59	1,548.79	6,959.93	5,920.52
Training Reimbursements	0.00	0.00	(50.00)	(80.00)
Ambulance Exp Transfer	2,586.24	2,324.40	10,880.13	2,455.88
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Ambulance Transfer	292.48	705.11	1,774.25	2,199.79
Ambulance Exp Transfer	3,357.75	2,848.36	11,621.65	10,838.76
Total Expenditures	<u>274,176.41</u>	<u>556,832.72</u>	<u>926,812.22</u>	<u>1,061,883.53</u>
Excess Revenues over (under) Expenditu	<u>\$ (138,394.54)</u>	<u>\$ (399,084.09)</u>	<u>\$ 651,762.12</u>	<u>\$ 758,849.54</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,364.83	2.48	\$ 1,171,086.60	74.19
Ambulance Service Charge	90,425.43	66.60	285,786.61	18.10
Interest Income	41,991.61	30.93	121,701.13	7.71
Total Revenues	<u>135,781.87</u>	100.00	<u>1,578,574.34</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>135,781.87</u>	100.00	<u>1,578,574.34</u>	100.00
Expenditures				
Salaries-Fire Chief	3,560.64	2.62	12,462.24	0.79
Salaries-Deputy Chiefs	18,888.86	13.91	65,867.43	4.17
Salaries-Admin Assistants	2,762.11	2.03	19,348.71	1.23
Salaries-Office Manager	2,032.97	1.50	7,115.41	0.45
Salaries-EMT/Paramedic	142,808.57	105.17	515,252.41	32.64
Total - Salaries	<u>170,053.15</u>	125.24	<u>620,046.20</u>	39.28
Salaries OT	6,327.88	4.66	16,535.50	1.05
Total - OT Salaries	<u>6,327.88</u>	4.66	<u>16,535.50</u>	1.05
Total - Election Expenses	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total - Depreciated Assets	<u>0.00</u>	0.00	<u>0.00</u>	0.00
PR Taxes - FICA/ Medicare	13,243.78	9.75	48,370.86	3.06
Total - Payroll Taxes	<u>13,243.78</u>	9.75	<u>48,370.86</u>	3.06
Ambulance Exp Transfer	664.17	0.49	1,446.46	0.09
Total - Office Supplies	<u>664.17</u>	0.49	<u>1,446.46</u>	0.09
Total - IT Expenses	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Exp Transfer	2,188.28	1.61	6,091.99	0.39
Total - Gas & Oil/ Fuel	<u>2,188.28</u>	1.61	<u>6,091.99</u>	0.39
Bank Charges	121.00	0.09	288.00	0.02
Total - Bank Charges	<u>121.00</u>	0.09	<u>288.00</u>	0.02
Total - Equipment Purchases	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	0.00	0.00	2,321.86	0.15
Total - Dues & Subscriptions	<u>0.00</u>	0.00	<u>2,321.86</u>	0.15
Ambulance Exp Transfer	1,481.75	1.09	4,471.16	0.28
Total - Insurance/ General	<u>1,481.75</u>	1.09	<u>4,471.16</u>	0.28
Ambulance Exp Transfer	46,317.75	34.11	137,267.01	8.70
Total - Insurance/ Employee	<u>46,317.75</u>	34.11	<u>137,267.01</u>	8.70
Rognan & Associates	600.00	0.44	1,800.00	0.11
Darla Sansoucie	0.00	0.00	78.00	0.00
Paylocity	402.78	0.30	1,213.18	0.08
EMS/MC C/C Fees	5,217.45	3.84	16,339.85	1.04
CMA	6,000.00	4.42	6,000.00	0.38

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month		Year to Date	
One America	360.00	0.27	360.00	0.02
Hammond & Shriner	976.80	0.72	2,090.70	0.13
Creative Planning	0.00	0.00	1,500.00	0.10
Total - Professional Fees	<u>13,557.03</u>	9.98	<u>29,381.73</u>	1.86
Total - GEMT Fees	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	2,426.58	1.79	4,055.79	0.26
Total - Building Maintenance	<u>2,426.58</u>	1.79	<u>4,055.79</u>	0.26
Airgas	996.43	0.73	3,397.06	0.22
SSM Health	746.94	0.55	3,018.88	0.19
Boundtree	5,283.52	3.89	8,889.22	0.56
Teleflex	1,345.50	0.99	2,691.00	0.17
Preferred Waste Concepts	0.00	0.00	375.00	0.02
VISA	35.38	0.03	131.78	0.01
Tacmed Solutions	0.00	0.00	1,270.90	0.08
Ambulance Transfer	340.62	0.25	388.69	0.02
Total - Equipment Maintenance	<u>8,748.39</u>	6.44	<u>20,162.53</u>	1.28
Sunset Auto	354.17	0.26	354.17	0.02
American Response Vehicles	129.57	0.10	1,113.27	0.07
VISA	0.00	0.00	1,958.36	0.12
Ambulance Expl Transfer	94.16	0.07	781.11	0.05
Total - Vehicle Maintenance	<u>577.90</u>	0.43	<u>4,206.91</u>	0.27
Total - Lease Expense	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Total - Worker's Comp Claims	<u>0.00</u>	0.00	<u>36.74</u>	0.00
Total - Rental Management Fee	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total - Mortgage Payments	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Exp Transfer	193.50	0.14	193.50	0.01
Total - Doctors Fees	<u>193.50</u>	0.14	<u>193.50</u>	0.01
Total - Rental Repair	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	155.19	0.11	417.52	0.03
Total - Misc. Expenses	<u>155.19</u>	0.11	<u>417.52</u>	0.03
JVR Enterprises	0.00	0.00	332.50	0.02
Ambulance Exp Transfer	1,883.59	1.39	6,959.93	0.44
Training Reimbursements	0.00	0.00	(50.00)	0.00
Total - Training & Education	<u>1,883.59</u>	1.39	<u>7,242.43</u>	0.46
Ambulance Exp Transfer	2,586.24	1.90	10,880.13	0.69
Total - Uniforms	<u>2,586.24</u>	1.90	<u>10,880.13</u>	0.69
Total - Ambulance Supplies	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Ambulance Transfer	292.48	0.22	1,774.25	0.11
Total - Supplies/ Cleaning & Maintenan	<u>292.48</u>	0.22	<u>1,774.25</u>	0.11
Ambulance Exp Transfer	3,357.75	2.47	11,621.65	0.74
Total - Utilities	<u>3,357.75</u>	2.47	<u>11,621.65</u>	0.74

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

	Current Month		Year to Date	
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	274,176.41	201.92	926,812.22	58.71
Excess Revenue over (under) Expenditur	\$ (138,394.54)	(101.92)	\$ 651,762.12	41.29

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 3,364.83	16,357.88	\$ 1,171,086.60	1,474,009.14
Ambulance Service Charge	90,425.43	109,357.03	285,786.61	260,412.82
Interest Income	41,991.61	32,033.72	121,701.13	86,311.11
Total Revenues	135,781.87	157,748.63	1,578,574.34	1,820,733.07
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	135,781.87	157,748.63	1,578,574.34	1,820,733.07
Expenditures				
Salaries-Fire Chief	3,560.64	5,175.92	12,462.24	12,077.14
Salaries-Deputy Chiefs	18,888.86	27,207.84	65,867.43	63,799.82
Salaries-Admin Assistants	2,762.11	3,820.03	19,348.71	8,913.41
Salaries-Office Manager	2,032.97	2,951.05	7,115.41	6,885.77
Salaries-EMT/Paramedic	142,808.57	212,604.50	515,252.41	496,456.49
Total - Salaries	170,053.15	251,759.34	620,046.20	588,132.63
Salaries OT	6,327.88	21,539.86	16,535.50	44,777.44
Total - OT Salaries	6,327.88	21,539.86	16,535.50	44,777.44
Total - Election Expenses	0.00	0.00	0.00	0.00
Total - Depreciated Assets	0.00	0.00	0.00	0.00
PR Taxes - FICA/ Medicare	13,243.78	20,440.81	48,370.86	47,916.81
Total - Payroll Taxes	13,243.78	20,440.81	48,370.86	47,916.81
Ambulance Exp Transfer	664.17	578.09	1,446.46	2,234.14
Total - Office Supplies	664.17	578.09	1,446.46	2,234.14
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	2,188.28	994.63	6,091.99	5,027.84
Total - Gas & Oil/ Fuel	2,188.28	994.63	6,091.99	5,027.84
Bank Charges	121.00	66.00	288.00	244.50
Total - Bank Charges	121.00	66.00	288.00	244.50
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	0.00	750.00	2,321.86	3,093.03
Total - Dues & Subscriptions	0.00	750.00	2,321.86	3,093.03
Insurance - General	0.00	(0.01)	0.00	(0.01)
Ambulance Exp Transfer	1,481.75	1,481.63	4,471.16	7,009.97
Total - Insurance/ General	1,481.75	1,481.62	4,471.16	7,009.96
Insurance - Employee	0.00	0.00	0.00	(37,432.23)
Ambulance Exp Transfer	46,317.75	42,334.25	137,267.01	131,016.83
Total - Insurance/ Employee	46,317.75	42,334.25	137,267.01	93,584.60
Rognan & Associates	600.00	600.00	1,800.00	1,800.00
Darla Sansoucie	0.00	0.00	78.00	354.00

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Paylocity	402.78	197.46	1,213.18	925.08
Lockton	0.00	0.00	0.00	1,500.00
EMS/MC C/C Fees	5,217.45	0.00	16,339.85	9,360.97
CMA	6,000.00	0.00	6,000.00	0.00
One America	360.00	0.00	360.00	3,000.00
Hammond & Shriner	976.80	404.25	2,090.70	1,044.75
VISA	0.00	635.00	0.00	2,425.05
Chris McCarthy	0.00	22.42	0.00	22.42
Alan Butsch	0.00	360.92	0.00	360.92
Creative Planning	0.00	0.00	1,500.00	0.00
Total - Professional Fees	13,557.03	2,220.05	29,381.73	20,793.19
GEMT Fees	0.00	196,298.61	0.00	196,298.61
Total - GEMT Fees	0.00	196,298.61	0.00	196,298.61
Ambulance Transfer	2,426.58	451.77	4,055.79	2,267.37
Total - Building Maintenance	2,426.58	451.77	4,055.79	2,267.37
Stryker	0.00	2,129.41	0.00	3,291.61
Airgas	996.43	803.43	3,397.06	2,135.17
SSM Health	746.94	814.30	3,018.88	840.40
Boundtree	5,283.52	4,779.61	8,889.22	8,929.64
St. Clare Hospital	0.00	0.00	0.00	587.11
Teleflex	1,345.50	0.00	2,691.00	0.00
Preferred Waste Concepts	0.00	0.00	375.00	200.00
VISA	35.38	0.00	131.78	0.00
American Response	0.00	0.00	0.00	39.58
Tacmed Solutions	0.00	0.00	1,270.90	0.00
Ambulance Transfer	340.62	222.21	388.69	349.08
Total - Equipment Maintenance	8,748.39	8,748.96	20,162.53	16,372.59
Sunset Auto	354.17	0.00	354.17	0.00
Commerce Bank - VISA	0.00	0.00	0.00	61.68
MO River Auto Parts	0.00	0.00	0.00	19.99
American Response Vehicles	129.57	0.00	1,113.27	758.75
VISA	0.00	0.00	1,958.36	0.00
Pro Fusion Fab	0.00	1,275.00	0.00	1,275.00
Ambulance Expl Transfer	94.16	133.80	781.11	302.91
Total - Vehicle Maintenance	577.90	1,408.80	4,206.91	2,418.33
Total - Lease Expense	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	0.00	0.00	36.74	0.00
Total - Worker's Comp Claims	0.00	0.00	36.74	0.00
Total - Rental Management Fee	0.00	0.00	0.00	0.00
Total - Mortgage Payments	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	193.50	30.00	193.50	268.50
Total - Doctors Fees	193.50	30.00	193.50	268.50
Total - Rental Repair	0.00	0.00	0.00	0.00
Misc. Expenses	0.00	0.00	0.00	688.00
Ambulance Transfer	155.19	47.43	417.52	293.28
Total - Misc. Expenses	155.19	47.43	417.52	981.28
VISA	0.00	240.56	0.00	951.53

See Accountant's Compilation Report - Modified Accrual Basis

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

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
JVR Enterprises	0.00	0.00	332.50	300.00
Boundtree	0.00	15.28	0.00	15.28
Ambulance Exp Transfer	1,883.59	1,548.79	6,959.93	5,920.52
Training Reimbursements	0.00	0.00	(50.00)	(80.00)
Total - Training & Education	<u>1,883.59</u>	<u>1,804.63</u>	<u>7,242.43</u>	<u>7,107.33</u>
Ambulance Exp Transfer	2,586.24	2,324.40	10,880.13	2,455.88
Uniforms - Payroll	0.00	0.00	0.00	7,860.95
Total - Uniforms	<u>2,586.24</u>	<u>2,324.40</u>	<u>10,880.13</u>	<u>10,316.83</u>
Total - Ambulance Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Ambulance Transfer	292.48	705.11	1,774.25	2,199.79
Total - Supplies/ Cleaning & Maintenanc	<u>292.48</u>	<u>705.11</u>	<u>1,774.25</u>	<u>2,199.79</u>
Ambulance Exp Transfer	3,357.75	2,848.36	11,621.65	10,838.76
Total - Utilities	<u>3,357.75</u>	<u>2,848.36</u>	<u>11,621.65</u>	<u>10,838.76</u>
Total - Overhead Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>274,176.41</u>	<u>556,832.72</u>	<u>926,812.22</u>	<u>1,061,883.53</u>
Excess Revenue over (under) Expenditur	<u>\$ (138,394.54)</u>	<u>\$ (399,084.09)</u>	<u>\$ 651,762.12</u>	<u>\$ 758,849.54</u>

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

ASSETS

Current Assets		
Simmons Bank	\$	931,758.70
Taxes Receivable - Current		362,692.21
		<u>1,294,450.91</u>
Total Current Assets		1,294,450.91
Property and Equipment		
		<u>0.00</u>
Total Property and Equipment		0.00
Other Assets		
		<u>0.00</u>
Total Other Assets		0.00
Total Assets	\$	<u><u>1,294,450.91</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<u>0.00</u>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	121,383.00
		<u>121,383.00</u>
Total Deferred Inflows of Resources		121,383.00
Total Liabilities		121,383.00
Fund Balance		
Fund Balance - Restricted		1,229,988.87
Excess Revenue over (under) Ex		(56,920.96)
		<u>1,173,067.91</u>
Total Fund Balance		1,173,067.91
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,294,450.91</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 558.62	11.40	\$ 194,421.71	93.66
Interest Income	4,341.91	88.60	13,171.23	6.34
Total Revenues	<u>4,900.53</u>	100.00	<u>207,592.94</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>4,900.53</u>	100.00	<u>207,592.94</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	244,383.31	117.72
Telephone Expenses	4,230.05	86.32	8,229.21	3.96
Communication Expense	4,643.36	94.75	11,901.38	5.73
Total Expenditures	<u>8,873.41</u>	181.07	<u>264,513.90</u>	127.42
Excess Revenue over (under) Expenditur	<u>\$ (3,972.88)</u>	(81.07)	<u>\$ (56,920.96)</u>	(27.42)

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 558.62	11.40	\$ 194,421.71	93.66
Simmons Bank Interest	4,341.91	88.60	13,171.23	6.34
	<hr/>		<hr/>	
Total Revenues	4,900.53	100.00	207,592.94	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	4,900.53	100.00	207,592.94	100.00
	<hr/>		<hr/>	
Expenditures				
Central County Emergency 911	0.00	0.00	244,383.31	117.72
Charter Communications	0.00	0.00	557.20	0.27
AT&T	4,230.05	86.32	7,274.46	3.50
VISA	0.00	0.00	397.55	0.19
Miken Technologies	2,113.67	43.13	6,311.51	3.04
Sikich	182.25	3.72	182.25	0.09
AT&T	1,355.57	27.66	4,066.71	1.96
VISA	270.87	5.53	619.91	0.30
Knox Company	721.00	14.71	721.00	0.35
	<hr/>		<hr/>	
Total Expenditures	8,873.41	181.07	264,513.90	127.42
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (3,972.88)	(81.07)	\$ (56,920.96)	(27.42)
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Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2024

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 558.62	\$ 2,718.76	\$ 194,421.71	\$ 244,987.62
Interest Income	4,341.91	2,964.85	13,171.23	8,315.75
Total Revenues	<u>4,900.53</u>	<u>5,683.61</u>	<u>207,592.94</u>	<u>253,303.37</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>4,900.53</u>	<u>5,683.61</u>	<u>207,592.94</u>	<u>253,303.37</u>
Expenditures				
Dispatching Services	0.00	0.00	244,383.31	232,746.01
Telephone Expenses	4,230.05	2,933.44	8,229.21	8,443.93
Communication Expense	4,643.36	3,690.41	11,901.38	15,916.33
Total Expenditures	<u>8,873.41</u>	<u>6,623.85</u>	<u>264,513.90</u>	<u>257,106.27</u>
Excess Revenue over (under) Expenditur	<u>\$ (3,972.88)</u>	<u>\$ (940.24)</u>	<u>\$ (56,920.96)</u>	<u>\$ (3,802.90)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 558.62	\$ 2,718.76	\$ 194,421.71	\$ 244,987.62
Simmons Bank Interest	4,341.91	2,964.85	13,171.23	8,315.75
Total Revenues	<u>4,900.53</u>	<u>5,683.61</u>	<u>207,592.94</u>	<u>253,303.37</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>4,900.53</u>	<u>5,683.61</u>	<u>207,592.94</u>	<u>253,303.37</u>
Expenditures				
Central County Emergency 911	0.00	0.00	244,383.31	232,746.01
Charter Communications	0.00	583.75	557.20	2,126.45
Commerce Bank Visa	0.00	0.00	0.00	79.99
AT&T	4,230.05	2,488.89	7,274.46	6,477.20
VISA	0.00	89.99	397.55	169.98
Telephone Reimbursements	0.00	(229.19)	0.00	(409.69)
Charter Communications	0.00	0.00	0.00	1,438.77
Miken Technologies	2,113.67	2,107.26	6,311.51	6,161.78
Sikich	182.25	115.50	182.25	115.50
AT&T	1,355.57	1,355.57	4,066.71	7,408.24
VISA	270.87	112.08	619.91	216.04
Knox Company	721.00	0.00	721.00	576.00
Total Expenditures	<u>8,873.41</u>	<u>6,623.85</u>	<u>264,513.90</u>	<u>257,106.27</u>
Excess Revenues over (under) Expenditu	<u>\$ (3,972.88)</u>	<u>\$ (940.24)</u>	<u>\$ (56,920.96)</u>	<u>\$ (3,802.90)</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,120.99	21.48	\$ 390,147.25	97.33
Interest Income	4,098.08	78.52	10,722.02	2.67
Total Revenues	<u>5,219.07</u>	100.00	<u>400,869.27</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>5,219.07</u>	100.00	<u>400,869.27</u>	100.00
Expenditures				
Total Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Excess Revenue over (under) Expenditur	<u>\$ 5,219.07</u>	100.00	<u>\$ 400,869.27</u>	100.00

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

	Current Month		Year to Date	
Revenues				
Tax Collection Current	\$ 1,120.99	21.48	\$ 390,147.25	97.33
Simmons Bank Interest	4,098.08	78.52	10,722.02	2.67
	<u>5,219.07</u>	<u>100.00</u>	<u>400,869.27</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>5,219.07</u>	<u>100.00</u>	<u>400,869.27</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>\$ 5,219.07</u>	<u>100.00</u>	<u>\$ 400,869.27</u>	<u>100.00</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,120.99	\$ 5,455.57	\$ 390,147.25	\$ 491,606.03
Interest Income	4,098.08	5,010.99	10,722.02	12,301.32
Total Revenues	<u>5,219.07</u>	<u>10,466.56</u>	<u>400,869.27</u>	<u>503,907.35</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>5,219.07</u>	<u>10,466.56</u>	<u>400,869.27</u>	<u>503,907.35</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>\$ 5,219.07</u>	<u>\$ 10,466.56</u>	<u>\$ 400,869.27</u>	<u>\$ 503,907.35</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	\$ 1,120.99	\$ 5,455.57	\$ 390,147.25	\$ 491,606.03
Simmons Bank Interest	4,098.08	5,010.99	10,722.02	12,301.32
Total Revenues	<u>5,219.07</u>	<u>10,466.56</u>	<u>400,869.27</u>	<u>503,907.35</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>5,219.07</u>	<u>10,466.56</u>	<u>400,869.27</u>	<u>503,907.35</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenues over (under) Expenditu	<u>\$ 5,219.07</u>	<u>\$ 10,466.56</u>	<u>\$ 400,869.27</u>	<u>\$ 503,907.35</u>

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

ASSETS

Current Assets		
Simmons Bank	\$	2,021,297.94
Taxes Receivable		<u>1,461,883.00</u>
Total Current Assets		3,483,180.94
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>3,483,180.94</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>(890,898.42)</u>
Total Fund Balance		<u>2,993,733.94</u>
Total Liab, Def Infls & Fund Balance	\$	<u><u>3,483,180.94</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	\$ 2,429.43	73.97	\$ 844,180.22	99.57
Simmons Bank	855.11	26.03	3,614.36	0.43
	<hr/>		<hr/>	
Total Revenues	3,284.54	100.00	847,794.58	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	3,284.54	100.00	847,794.58	100.00
	<hr/>		<hr/>	
Expenditures				
UMB Bank	318.00	9.68	318.00	0.04
Bond Interest	0.00	0.00	428,375.00	50.53
Bond Principal	0.00	0.00	1,310,000.00	154.52
	<hr/>		<hr/>	
Total Expenditures	318.00	9.68	1,738,693.00	205.08
	<hr/>		<hr/>	
Excess of Revenue over (under) Expend	\$ 2,966.54	90.32	\$ (890,898.42)	(105.08)
	<hr/> <hr/>		<hr/> <hr/>	

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	\$ 2,429.43	\$ 10,992.96	\$ 844,180.22	\$ 988,831.53
Simmons Bank	855.11	835.95	3,614.36	3,589.24
Total Revenues	<u>3,284.54</u>	<u>11,828.91</u>	<u>847,794.58</u>	<u>992,420.77</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,284.54</u>	<u>11,828.91</u>	<u>847,794.58</u>	<u>992,420.77</u>
Expenditures				
UMB Bank	318.00	318.00	318.00	318.00
Bond Interest	0.00	0.00	428,375.00	456,600.00
Bond Principal	0.00	0.00	1,310,000.00	1,615,000.00
Total Expenditures	<u>318.00</u>	<u>318.00</u>	<u>1,738,693.00</u>	<u>2,071,918.00</u>
Excess Revenue over (under) Expend	<u>\$ 2,966.54</u>	<u>\$ 11,510.91</u>	<u>\$ (890,898.42)</u>	<u>\$ (1,079,497.23)</u>

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

ASSETS

Current Assets		
Bond Proceeds - 2022	\$	<u>4,815,090.97</u>
Total Current Assets		4,815,090.97
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>4,815,090.97</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>(186,174.60)</u>
Total Fund Balance		<u>4,815,090.97</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>4,815,090.97</u></u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest	\$ 206.91	100.00	\$ 615.02	100.00
Total Revenues	<u>206.91</u>	<u>100.00</u>	<u>615.02</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>206.91</u>	<u>100.00</u>	<u>615.02</u>	<u>100.00</u>
Expenditures				
Station 1 Construction	114,976.13	5,568.18	117,522.08	9,108.66
Station 4 Construction	5,769.21	2,788.27	68,702.75	1,170.82
Bank Charges	<u>181.72</u>	<u>87.83</u>	<u>564.79</u>	<u>91.83</u>
Total Expenditures	<u>120,927.06</u>	<u>58,444.28</u>	<u>186,789.62</u>	<u>10,371.31</u>
Excess Revenue over (under) Expenditur	<u>\$ (120,720.15)</u>	<u>(58,344.2)</u>	<u>\$ (186,174.60)</u>	<u>(30,271.3)</u>

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

	Current Month		Year to Date	
Revenues				
Simmons Bank Interest - 5766	\$ 206.91	100.00	\$ 615.02	100.00
	<u>206.91</u>	<u>100.00</u>	<u>615.02</u>	<u>100.00</u>
Total Revenues				
	<u>206.91</u>	<u>100.00</u>	<u>615.02</u>	<u>100.00</u>
Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>206.91</u>	<u>100.00</u>	<u>615.02</u>	<u>100.00</u>
Expenditures				
VISA	0.00	0.00	2,545.95	413.96
Lawlor Corp	114,976.13	5,568.18	114,976.13	8,694.70
Hallmark Stone	229.23	110.79	229.23	37.27
VISA	0.00	0.00	2,609.25	424.25
Professional Furniture	0.00	0.00	1,190.00	193.49
Landco Construction	1,939.98	937.60	35,577.70	5,784.80
Space Form Architect	0.00	0.00	2,925.24	475.63
RFC Richardet Floor	0.00	0.00	15,091.00	2,453.74
Merlo Plumbing	0.00	0.00	2,521.00	409.91
Advanced Exercise	0.00	0.00	4,959.33	806.37
Backdraft Woodworking	3,600.00	1,739.89	3,600.00	585.35
Simmons Bank	181.72	87.83	564.79	91.83
	<u>120,927.06</u>	<u>5,844.28</u>	<u>186,789.62</u>	<u>10,371.31</u>
Total Expenditures				
	<u>120,927.06</u>	<u>5,844.28</u>	<u>186,789.62</u>	<u>10,371.31</u>
Excess Revenue over (under) Expenditur	\$ <u>(120,720.15)</u>	<u>(58,344.2</u>	\$ <u>(186,174.60)</u>	<u>(30,271.3</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 206.91	240.15	\$ 615.02	1,152.05
Total Revenues	<u>206.91</u>	<u>240.15</u>	<u>615.02</u>	<u>1,152.05</u>
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<u>206.91</u>	<u>240.15</u>	<u>615.02</u>	<u>1,152.05</u>
Expenditures				
Bld Construction House2	0.00	4,300.00	0.00	6,434.52
Station 1 Construction	114,976.13	2,168.04	117,522.08	17,102.71
Station 4 Construction	5,769.21	0.00	68,702.75	0.00
Bank Charges	181.72	184.18	564.79	579.54
Total Expenditures	<u>120,927.06</u>	<u>6,652.22</u>	<u>186,789.62</u>	<u>24,116.77</u>
Excess Revenue over (under) Expenditur	<u>\$ (120,720.15)</u>	<u>(6,412.07)</u>	<u>\$ (186,174.60)</u>	<u>(22,964.72)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Simmons Bank Interest	\$ 0.00	2.85	\$ 0.00	489.06
Simmons Bank Interest - 5766	206.91	237.30	615.02	662.99
Total Revenues	<u>206.91</u>	<u>240.15</u>	<u>615.02</u>	<u>1,152.05</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>206.91</u>	<u>240.15</u>	<u>615.02</u>	<u>1,152.05</u>
Expenditures				
City of Fenton	0.00	4,300.00	0.00	4,300.00
VISA	0.00	0.00	0.00	415.52
TSI Global	0.00	0.00	0.00	1,719.00
ArchImages	0.00	0.00	0.00	14,934.67
Holt Electrical Supply	0.00	2,168.04	0.00	2,168.04
VISA	0.00	0.00	2,545.95	0.00
Lawlor Corp	114,976.13	0.00	114,976.13	0.00
Hallmark Stone	229.23	0.00	229.23	0.00
VISA	0.00	0.00	2,609.25	0.00
Professional Furniture	0.00	0.00	1,190.00	0.00
Landco Construction	1,939.98	0.00	35,577.70	0.00
Space Form Architect	0.00	0.00	2,925.24	0.00
RFC Richardet Floor	0.00	0.00	15,091.00	0.00
Merlo Plumbing	0.00	0.00	2,521.00	0.00
Advanced Exercise	0.00	0.00	4,959.33	0.00
Backdraft Woodworking	3,600.00	0.00	3,600.00	0.00
Simmons Bank	181.72	184.18	564.79	579.54
Total Expenditures	<u>120,927.06</u>	<u>6,652.22</u>	<u>186,789.62</u>	<u>24,116.77</u>
Excess Revenue over (under) Expenditur	<u>\$ (120,720.15)</u>	<u>(6,412.07)</u>	<u>\$ (186,174.60)</u>	<u>(22,964.72)</u>