Fenton
Fire Protection District

Financial Statements
~
January 2025

Rognan & Associates

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Accountant's Compilation Report

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

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

Management is responsible for the accompanying general purpose financial statements of Fenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of January 31, 2025, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2025, in accordance with the modified accrual basis of accounting, and for determining that the modified accrual basis of accounting is an acceptable financial reporting framework. 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.

The general purpose financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO
February 25, 2025

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

JAN 31, 2025 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	7.69	(0.61)	8.13	(0.17)
February	16.70				
March	25.00				
April	33.30				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
($91,035)	1%	$135,094	($82,407)	$50,753	($8,626)

2024	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	5.96	(2.34)	6.28	(2.02)
February	16.70	13.60	(3.10)	13.37	(3.33)
March	25.00	19.72	(5.28)	18.97	(6.03)
April	33.30	26.99	(6.31)	24.71	(8.59)
May	41.70	35.08	(6.62)	34.21	(7.49)
June	50.00	50.32	0.32	46.48	(3.52)
July	58.30	59.86	1.56	51.24	(7.06)
August	66.60	67.48	0.88	58.72	(7.88)
September	75.00	73.01	(1.99)	64.30	(10.70)
October	83.30	78.62	(4.68)	70.13	(13.17)
November	91.60	85.34	(6.26)	76.83	(14.77)
December	100.00	91.45	(8.55)	83.66	(16.34)
($1,984,417)	1%	$135,094	($1,164,971)	$50,753	($829,446)

2023	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.83	(1.47)	6.65	(1.65)
February	16.70	13.37	(3.33)	12.80	(3.90)
March	25.00	20.35	(4.65)	25.94	0.94
April	33.30	25.95	(7.35)	32.59	(0.71)
May	41.70	32.08	(9.62)	39.47	(2.23)
June	50.00	44.06	(5.94)	49.72	(0.28)
July	58.30	46.90	(11.40)	56.57	(1.73)
August	66.60	53.39	(13.21)	65.24	(1.36)
September	75.00	58.39	(16.61)	71.34	(3.66)
October	83.30	64.04	(19.26)	78.12	(5.18)
November	91.60	72.30	(19.30)	84.96	(6.64)
December	100.00	80.02	(19.98)	93.94	(6.06)
($3,006,105)	1%	$135,094	($2,698,526)	$50,753	($307,578)

2022	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	4.91	(3.39)	7.17	(1.13)
February	16.70	9.53	(7.17)	13.69	(3.01)
March	25.00	15.81	(9.19)	27.45	2.45
April	33.30	20.15	(13.15)	33.44	0.14
May	41.70	29.78	(11.92)	39.70	(2.00)
June	50.00	37.12	(12.88)	50.73	0.73
July	58.30	42.33	(15.97)	57.84	(0.46)
August	66.60	47.33	(19.27)	64.87	(1.73)
September	75.00	58.13	(16.87)	77.63	2.63
October	83.30	63.03	(20.27)	84.29	0.99
November	91.60	68.28	(23.32)	91.73	0.13
December	100.00	78.29	(21.71)	99.38	(0.62)
($2,964,422)	1%	$135,094	($2,932,789)	$50,753	($31,633)

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JAN 31, 2025	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2025 - COMPARED TO 2025 BUDGET	**ACTUAL Y-T-D 2025**	**BUDGET 2025**	**OVER (UNDER) BUDGET**	**% OF BUDGET**
REVENUES				
Tax collections	$1,490,814	$15,688,497	($14,197,683)	9.50%
Building and other permits	9,568	125,000	(115,432)	7.65%
Ambulance fees, net	32,437	725,000	(692,563)	4.47%
Interest	149,991	400,000	(250,009)	37.50%
Miscellaneous revenue, includes grant income	100,060	1,500	98,560	6670.67%
GEMT revenue	0	400,000	(400,000)	0.00%
TOTAL REVENUES	$1,782,870	$17,339,997	($15,557,127)	10.28%
EXPENDITURES				
Bank service charges	$89	$2,000	($1,911)	4.45%
Building maintenance	3,349	114,340	(110,991)	2.93%
Depreciated assets - capital assets	40,856	1,190,000	(1,149,144)	3.43%
Doctors fees & medical exams	0	85,000	(85,000)	0.00%
Dues and subscriptions	13,009	46,233	(33,224)	28.14%
Election expenses	0	10,000	(10,000)	0.00%
Equipment maintenance & expensed	18,165	294,000	(275,835)	6.18%
Equipment maintenance & expensed - IT	12,274	284,950	(272,676)	4.31%
Equipment purchases and replacement	51,664	1,265,000	(1,213,336)	4.08%
Gasoline and oil	6,137	108,500	(102,363)	5.66%
Insurance - employee - medical & dental	152,100	2,430,200	(2,278,100)	6.26%
Insurance - general	(2,254)	782,500	(784,754)	-0.29%
Miscellaneous expenses	778	19,250	(18,472)	4.04%
Office supplies and expenses	2,481	46,200	(43,719)	5.37%
Payroll taxes	76,406	760,000	(683,594)	10.06%
Professional fees & services	10,756	203,000	(192,244)	5.30%
Professional fees & services - GEMT	0	230,000	(230,000)	0.00%
Salaries	990,612	9,929,000	(8,938,388)	9.98%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	2,090	33,000	(30,910)	6.33%
Training and education	17,098	225,650	(208,552)	7.58%
Uniforms	27,590	173,750	(146,160)	15.88%
Utilities	16,374	170,000	(153,626)	9.63%
Vehicle maintenance & repairs	11,422	177,100	(165,678)	6.45%
Work Comp Claims	0	5,000	(5,000)	0.00%
TOTAL EXPENDITURES	$1,450,996	$18,584,673	($17,133,677)	7.81%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$331,874	($1,244,676)	$1,576,550	-26.66%
General/Ambulance/Pension Overhead Transfer	$0	($850,000)	$0	-0.00%
USE OF DISTRICT RESERVES	$0	$2,094,676	($2,094,676)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$331,874	$0	($518,126)	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JAN 31, 2025	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2025 - COMPARED TO ACTUAL 2024 Y-T-D	ACTUAL Y-T-D 2025	ACTUAL Y-T-D 2024	2025 - 2024 $ OVER (UNDER)	2025 - 2024 % OVER (UNDER)
REVENUES				
Tax collections	$1,490,814	$5,076,964	($3,586,150)	-70.64%
Building and other permits	9,568	9,638	(70)	-0.73%
Ambulance fees, net	32,437	104,209	(71,772)	-68.87%
Interest	149,991	147,353	2,638	1.79%
Miscellaneous revenue, includes grant income	100,060	5,500	94,560	1719.27%
GEMT revenue	0	0	0	
TOTAL REVENUES	$1,782,870	$5,343,664	($3,560,794)	-66.64%
EXPENDITURES				
Bank service charges	$89	$144	($55)	-38.19%
Building maintenance	3,349	3,610	(261)	-7.23%
Depreciated assets - capital assets	40,856	52,922	(12,066)	-22.80%
Doctors fees & medical exams	0	0	0	
Dues and subscriptions	13,009	6,097	6,912	113.37%
Election expenses	0	0	0	
Equipment maintenance & expensed	18,165	6,643	11,522	173.45%
Equipment maintenance & expensed - IT	12,274	14,445	(2,171)	-15.03%
Equipment purchases and replacement	51,664	62	51,602	83229.03%
Gasoline and oil	6,137	4,131	2,006	48.56%
Insurance - employee - medical & dental	152,100	136,813	15,287	11.17%
Insurance - general	(2,254)	5,129	(7,383)	-143.95%
Miscellaneous expenses	778	306	472	154.25%
Office supplies and expenses	2,481	1,963	518	26.39%
Payroll taxes	76,406	48,263	28,143	58.31%
Professional fees & services	10,756	14,245	(3,489)	-24.49%
Professional fees & services - GEMT	0	0	0	
Salaries	990,612	600,353	390,259	65.00%
Salaries - OT	0	14,277	(14,277)	-100.00%
Supplies - EMS - cleaning	2,090	2,820	(730)	-25.89%
Training and education	17,098	19,986	(2,888)	-14.45%
Uniforms	27,590	26,753	837	3.13%
Utilities	16,374	11,956	4,418	36.95%
Vehicle maintenance & repairs	11,422	4,247	7,175	168.94%
Work Comp Claims	0	123	(123)	-100.00%
TOTAL EXPENDITURES	$1,450,996	$975,288	$475,708	48.78%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$331,874	$4,368,376	($4,036,502)	-92.40%
General/Ambulance/Pension Overhead Transfer	$0	$0	$0	
USE OF DISTRICT RESERVES	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$331,874	$4,368,376	($4,036,502)	-92.40%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			JAN 31, 2025			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	$12,082,000	$3,806,497	$15,888,497	$603,769	$1,203,100	$2,490,887		$19,966,233
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	500	425,500
Miscellaneous revenue	1,500	0	1,500		0		0	1,500
GEMT revenue		400,000	400,000					400,000
TOTAL REVENUES	$12,508,500	$4,831,497	$17,339,997	$613,769	$1,208,100	$2,500,887	$500	$21,663,233
EXPENDITURES								
Bank service charges	$500	$1,500	$2,000					$2,000
Building maintenance	80,038	34,302	114,340					114,340
Depreciated assets - capital assets	1,000,000	190,000	1,190,000				$0	1,190,000
Doctors fees & medical exams	59,500	25,500	85,000					85,000
Dues and subscriptions	33,011	13,222	46,233					46,233
Election expenses	7,000	3,000	10,000					10,000
Equipment maintenance & expensed	162,250	131,750	294,000					294,000
Equipment maintenance & expensed - IT	284,950		284,950					284,950
Equipment purchases and replacement	1,265,000	0	1,265,000				969,000	2,234,000
Gasoline and oil	76,950	32,550	109,500					109,500
Insurance - employee - medical & dental	1,701,140	729,060	2,430,200					2,430,200
Insurance - general	547,750	234,750	782,500					782,500
Miscellaneous expenses	12,275	6,975	19,250					19,250
Office supplies and expenses	32,340	13,860	46,200					46,200
Payroll taxes	532,000	228,000	760,000					760,000
Professional fees & services	135,100	67,900	203,000			1,000	1,000	205,000
Professional fees & services - GEMT		230,000	230,000					230,000
Salaries	7,030,400	2,898,600	9,929,000					9,929,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	23,100	9,900	33,000					33,000
Training and education	131,825	93,825	225,650					225,650
Uniforms	123,125	50,625	173,750					173,750
Utilities	119,000	51,000	170,000	0				170,000
Vehicle maintenance & repairs	149,600	27,500	177,100					177,100
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				613,769				613,769
Pension Contribution					2,058,100			2,058,100
Debt Service payments - principal + interest						2,126,525		2,126,525
TOTAL EXPENDITURES	$13,509,354	$5,075,319	$18,584,673	$613,769	$2,058,100	$2,127,525	$970,000	$24,354,067
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($1,000,854)	($243,822)	($1,244,676)	$0	($850,000)	$373,342	($969,500)	($2,690,834)
General/Ambulance/Pension Overhead Transfer	($850,000)		($850,000)		$850,000	$0	$0	$0
USE OF DISTRICT RESERVES	$1,850,854	$243,822	$2,094,676	$0	$0	$0	$969,500	$3,084,176
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$0	$0	$0	$0	$0	$0	$0	$0

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				JAN 31, 2025			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	$1,148,100	$342,714	$1,490,814	$57,404	$114,238	$244,690		$1,907,146
Building and other permits	9,568		9,568					9,568
Ambulance fees, net		32,437	32,437					32,437
Interest	108,133	41,858	149,991	4,459	2,374	1,132	40	157,996
Miscellaneous revenue	39,979	60,081	100,060				0	100,060
GEMT revenue	0	0	0					0
TOTAL REVENUES	$1,305,780	$477,090	$1,782,870	$61,863	$116,612	$245,822	$40	$2,207,207
EXPENDITURES								
Bank service charges	$6	$83	$89					$89
Building maintenance	2,344	1,005	3,349					3,349
Depreciated assets - capital assets	40,856	0	40,856				0	40,856
Doctors fees & medical exams	0	0	0					0
Dues and subscriptions	9,129	3,880	13,009					13,009
Election expenses	0	0	0					0
Equipment maintenance & expensed	2,038	16,127	18,165					18,165
Equipment maintenance & expensed - IT	12,274		12,274					12,274
Equipment purchases and replacement	51,664	0	51,664				238,176	289,840
Gasoline and oil	4,296	1,841	6,137					6,137
Insurance - employee - medical & dental	106,251	45,849	152,100					152,100
Insurance - general	(1,578)	(676)	(2,254)					(2,254)
Miscellaneous expenses	546	232	778					778
Office supplies and expenses	1,737	744	2,481					2,481
Payroll taxes	54,029	22,377	76,406					76,406
Professional fees & services	7,529	3,227	10,756				93	10,849
Professional fees & services - GEMT		0	0					0
Salaries	700,309	290,303	990,612					990,612
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	1,463	627	2,090					2,090
Training and education	4,021	13,077	17,098					17,098
Uniforms	19,313	8,277	27,590					27,590
Utilities	11,461	4,913	16,374	0				16,374
Vehicle maintenance & repairs	10,805	617	11,422					11,422
Work Comp Claims	0	0	0					0
Dispatch - CCE-911			0	0				0
Pension Contribution					$0			0
Debt Service payments - principal + interest						0		0
TOTAL EXPENDITURES	$1,038,493	$412,503	1,450,996	$0	$0	$0	$238,269	$1,889,265
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$267,287	$64,587	$331,874	$61,863	$116,612	$245,822	($238,229)	$517,942
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)	$267,287	$64,587	$331,874	$61,863	$116,612	$0	($238,229)	$272,120

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	OVER (UNDER) BUDGET				JAN 31, 2025			PAGE 7
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	($10,933,900)	($3,263,783)	($14,197,683)	($546,365)	($1,068,862)		$0	($18,079,087)
Building and other permits	(116,432)	0	(116,432)	0	0		0	(115,432)
Ambulance fees, net	0	(692,583)	(692,583)	0	0		0	(692,583)
Interest	(191,867)	(68,142)	(260,009)	(6,641)	(2,626)		(460)	(267,504)
Miscellaneous revenue .	38,479	60,081	98,560	0	0		0	98,560
GEMT revenue	0	(400,000)	(400,000)	0	0		0	(400,000)
TOTAL REVENUES	($11,202,720)	($4,354,407)	($15,557,127)	($551,906)	($1,091,488)	$0	($460)	($19,468,026)
EXPENDITURES								
Bank service charges	($494)	($1,417)	($1,911)	$0	$0		$0	($1,911)
Building maintenance	(77,694)	(33,297)	(110,991)	0	0		0	(110,991)
Depreciated assets - capital assets	(959,144)	(190,000)	(1,149,144)	0	0		0	(1,149,144)
Doctors fees & medical exams	(59,500)	(25,500)	(85,000)	0	0		0	(85,000)
Dues and subscriptions	(23,882)	(9,342)	(33,224)	0	0		0	(33,224)
Election expenses	(7,000)	(3,000)	(10,000)	0	0		0	(10,000)
Equipment maintenance & expensed	(160,212)	(115,623)	(275,835)	0	0		0	(275,835)
Equipment maintenance & expensed - IT	(272,678)	0	(272,678)	0	0		0	(272,678)
Equipment purchases and replacement	(1,213,336)	0	(1,213,336)	0	0		(730,824)	(1,944,160)
Gasoline and oil	(71,654)	(30,709)	(102,363)	0	0		0	(102,363)
Insurance - employee - medical & dental	(1,594,889)	(683,211)	(2,278,100)	0	0		0	(2,278,100)
Insurance - general	(549,328)	(235,426)	(784,754)	0	0		0	(784,754)
Miscellaneous expenses	(11,729)	(6,743)	(18,472)	0	0		0	(18,472)
Office supplies and expenses	(30,603)	(13,116)	(43,719)	0	0		0	(43,719)
Payroll taxes	(477,971)	(206,623)	(683,594)	0	0		0	(683,594)
Professional fees & services	(127,571)	(64,673)	(192,244)	0	0		(907)	(194,161)
Professional fees & services - GEMT	0	(230,000)	(230,000)	0	0		0	(230,000)
Salaries	(6,330,091)	(2,608,297)	(8,938,388)	0	0		0	(8,938,388)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(21,637)	(9,273)	(30,910)	0	0		0	(30,910)
Training and education	(127,804)	(80,748)	(208,552)	0	0		0	(208,552)
Uniforms	(103,812)	(42,348)	(146,160)	0	0		0	(146,160)
Utilities	(107,538)	(46,087)	(153,626)	0	0		0	(153,626)
Vehicle maintenance & repairs	(138,795)	(26,883)	(165,678)	0	0		0	(166,678)
Work Comp Claims	(3,500)	(1,500)	(5,000)	0	0		0	(5,000)
Dispatch - CCE-911	0	0	0	(613,769)	0		0	(613,769)
Pension Contribution	0	0	0	0	(2,058,100)		0	(2,058,100)
Debt Service payments - principal + interest						(2,126,525)		(2,126,525)
TOTAL EXPENDITURES	($12,470,061)	($4,662,816)	($17,133,677)	($613,769)	($2,058,100)	($2,126,525)	($731,731)	($22,664,802)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	$1,268,141	$308,409	$1,576,550	$61,863	$966,612	$2,126,525	$731,271	$3,208,776

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	PERCENT OF BUDGET USED				JAN 31, 2025			PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	9.50%	9.50%	9.50%	9.61%	9.50%			9.54%
Building and other permits	7.66%		7.66%					7.65%
Ambulance fees, net		4.47%	4.47%					4.47%
Interest	36.04%	41.56%	37.60%	44.59%			8.00%	37.13%
Miscellaneous revenue	2666.27%		6870.67%					6870.67%
GEMT revenue		0.00%	0.00%					0.00%
TOTAL REVENUES	10.44%	9.67%	10.28%	10.08%	9.66%		8.00%	10.19%
EXPENDITURES								
Bank service charges	1.20%		4.45%					4.46%
Building maintenance	2.93%	2.93%	2.93%					2.93%
Depreciated assets - capital assets								
Doctors fees & medical exams	0.00%	0.00%	0.00%					0.00%
Dues and subscriptions	27.65%	29.35%	28.14%					28.14%
Election expenses								
Equipment maintenance & expensed	1.26%	12.24%	6.16%					6.16%
Equipment maintenance & expensed - IT	4.31%		4.31%					4.31%
Equipment purchases and replacement							24.68%	12.97%
Gasoline and oil	5.66%	5.66%	5.66%					5.66%
Insurance - employee - medical & dental	6.25%	6.29%	6.26%					6.26%
Insurance - general	-0.29%	-0.29%	-0.29%					-0.29%
Miscellaneous expenses	4.45%	3.33%	4.04%					4.04%
Office supplies and expenses	5.37%	5.37%	5.37%					5.37%
Payroll taxes	10.16%	9.81%	10.05%					10.05%
Professional fees & services	5.57%	4.75%	5.30%					5.29%
Professional fees & services - GEMT		0.00%	0.00%					0.00%
Salaries	9.96%	10.02%	9.98%					9.98%
Salaries - OT								
Supplies - cleaning & laundry	6.33%	6.33%	6.33%					6.33%
Training and education	3.05%	13.94%	7.58%					7.58%
Uniforms	15.69%	16.35%	15.86%					15.86%
Utilities	9.63%	9.63%	9.63%					9.63%
Vehicle maintenance & repairs	7.22%	2.24%	6.45%					6.45%
Work Comp Claims	0.00%	0.00%	0.00%					0.00%
Dispatch - CCE-911				0.00%				0.00%
Pension Contribution					0.00%			0.00%
Debt Service payments - principal + interest						0.00%		0.00%
TOTAL EXPENDITURES	7.69%	8.13%	7.81%	0.00%	0.00%	0.00%	24.56%	6.94%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
			JAN 31, 2025	PAGE 9
REVENUES				
Tax collections	$1,148,100	$12,082,000	($10,933,900)	9.50%
Building and other permits	9,568	125,000	(115,432)	7.65%
Interest	108,133	300,000	(191,867)	36.04%
Miscellaneous revenue, includes grant income	39,979	1,500	38,479	2665.27%
TOTAL REVENUES	$1,305,780	$12,508,500	($11,202,720)	10.44%
EXPENDITURES				
Bank service charges	$6	$500	($494)	
Building maintenance	2,344	80,038	(77,694)	2.93%
Depreciated assets - capital assets	40,856	1,000,000	(959,144)	4.09%
Doctors fees & medical exams	0	59,500	(59,500)	0.00%
Dues and subscriptions	9,129	33,011	(23,882)	27.65%
Election expenses	0	7,000	(7,000)	0.00%
Equipment maintenance & expensed	2,038	162,250	(160,212)	1.26%
Equipment maintenance & expensed - IT	12,274	284,950	(272,676)	4.31%
Equipment purchases and replacement	51,664	1,265,000	(1,213,336)	4.08%
Gasoline and oil	4,296	75,950	(71,654)	5.66%
Insurance - employee - medical & dental	106,251	1,701,140	(1,594,889)	6.25%
Insurance - general	(1,578)	547,750	(549,328)	-0.29%
Miscellaneous expenses	546	12,275	(11,729)	4.45%
Office supplies and expenses	1,737	32,340	(30,603)	5.37%
Payroll taxes	54,029	532,000	(477,971)	10.16%
Professional fees & services	7,529	135,100	(127,571)	5.57%
Salaries	700,309	7,030,400	(6,330,091)	9.96%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	1,463	23,100	(21,637)	6.33%
Training and education	4,021	131,825	(127,804)	3.05%
Uniforms	19,313	123,125	(103,812)	15.69%
Utilities	11,461	119,000	(107,539)	9.63%
Vehicle maintenance & repairs	10,805	149,600	(138,795)	7.22%
Work Comp Claims	0	3,500	(3,500)	0.00%
TOTAL EXPENDITURES	$1,038,493	$13,509,354	($12,470,861)	7.69%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$267,287	($1,000,854)	$1,268,141	-26.71%
General/Ambulance/Pension Overhead Transfer	$0	($850,000)	$850,000	-0.00%
TOTAL OVERHEAD TRANSFERS	$0	($850,000)	$850,000	-0.00%
USE OF DISTRICT RESERVES	·0	$1,850,854	$0	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$267,287	$0		

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			JAN 31, 2025	PAGE 10
	ACTUAL Y-T-D. 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$342,714	$3,606,497	($3,263,783)	9.50%
Ambulance fees, net	32,437	725,000	(692,563)	4.47%
Interest	41,858	100,000	(58,142)	41.86%
Miscellaneous revenue	60,081	0	60,081	
GEMT revenue	0	400,000	(400,000)	0.00%
TOTAL REVENUES	$477,090	$4,831,497	($4,354,407)	9.87%
EXPENDITURES				
Bank service charges	$83	$1,500	($1,417)	5.53%
Building maintenance	1,005	34,302	(33,297)	2.93%
Depreciated assets - capital assets		190,000	(190,000)	0.00%
Doctors fees & medical exams		25,500	(25,500)	0.00%
Dues and subscriptions	3,880	13,222	(9,342)	29.35%
Election expenses		3,000	(3,000)	
Equipment maintenance & expensed	16,127	131,750	(115,623)	12.24%
Equipment purchases and replacement		0	0	
Gasoline and oil	1,841	32,550	(30,709)	5.66%
Insurance - employee - medical & dental	45,849	729,060	(683,211)	6.29%
Insurance - general	(676)	234,750	(235,426)	-0.29%
Miscellaneous expenses	232	6,975	(6,743)	3.33%
Office supplies and expenses	744	13,860	(13,116)	5.37%
Payroll taxes	22,377	228,000	(205,623)	9.81%
Professional fees & services	3,227	67,900	(64,673)	4.75%
Professional fees & services - GEMT		230,000	(230,000)	0.00%
Salaries	290,303	2,898,600	(2,608,297)	10.02%
Salaries - OT		0	0	
Supplies - EMS - cleaning	627	9,900	(9,273)	6.33%
Training and education	13,077	93,825	(80,748)	13.94%
Uniforms	8,277	50,625	(42,348)	16.35%
Utilities	4,913	51,000	(46,087)	9.63%
Vehicle maintenance & repairs	617	27,500	(26,883)	2.24%
Work Comp Claims		1,500	(1,500)	0.00%
TOTAL EXPENDITURES	$412,503	$5,075,319	($4,662,816)	8.13%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$64,587	($243,822)	$308,409	0.00%
General/Ambulance Overhead Transfer		$0	0	
USE OF DISTRICT RESERVES	0	$243,822		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$64,587	$0	$308,409	$0

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			JAN 31, 2025	PAGE 11
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$114,238	$1,203,100	($1,088,862)	9.50%
Interest	2,374	5,000	(2,626)	47.48%
TOTAL REVENUES	$116,612	$1,208,100	($1,091,488)	9.65%
EXPENDITURES				
Pension Fund	$0	$2,058,100	($2,058,100)	0.00%
TOTAL EXPENDITURES	$0	$2,058,100	($2,058,100)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$116,612	($850,000)	$966,612	-13.72%
TRANSFER FROM GENERAL FUND	$0	$850,000	($850,000)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$116,612	$0	$116,612	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			JAN 31, 2025	PAGE 12
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$57,404	$603,769	($546,365)	9.51%
Interest	4,459	10,000	(5,541)	44.59%
TOTAL REVENUES	$61,863	$613,769	($551,906)	10.08%
EXPENDITURES				
Dispatching fees	$0	$613,769	($613,769)	0.00%
Telephone	0	0	0	
Communication expenses	0	0	0	
TOTAL EXPENDITURES	$0	$613,769	($613,769)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$61,863	$0	$61,863	
USE OF DISTRICT RESERVES/TRANSFERS	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$61,863	$0	$0	

DEBT SERVICE FUND			JAN 31, 2025	PAGE 13
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	$244,690	$2,490,867	($2,246,177)	9.82%
Interest	1,132	10,000	(8,868)	11.32%
TOTAL REVENUES	$245,822	$2,500,867	($2,255,045)	9.83%
EXPENDITURES				
Debt Service	$0	$2,126,525	($2,126,525)	0.00%
Professional fees	0	1,000	(1,000)	0.00%
TOTAL EXPENDITURES	$0	$2,127,525	($2,127,525)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$245,822	$373,342	($127,520)	65.84%
USE OF DISTRICT RESERVES	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	$245,822	$373,342	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			JAN 31, 2025	PAGE 14
	ACTUAL Y-T-D. 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	$0	$0	$0	
Interest	40	500	($460)	8.00%
TOTAL REVENUES	$40	$500	($460)	8.00%
EXPENDITURES				
Depreciated Assets	$0	$0	$0	
Equipment & Vehicles	0	0	0	
Professional Fees	93	1,000	(907)	
Buildings	238,176	969,000	(730,824)	24.58%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	$238,269	$970,000	($731,731)	24.56%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($238,229)	($969,500)	$731,271	24.57%
USE OF DISTRICT RESERVES/TRANSFERS	$0	$969,500	($969,500)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($238,229)	$0	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JAN 31, 2025	PAGE 15
	ACTUAL Y-T-D 2025	ACTUAL Y-T-D 2024	2025 - 2024 $ OVER (UNDER)	2025 - 2024 % OVER (UNDER)
REVENUES				
Tax collections	$1,148,100	$3,909,242	($2,761,142)	-70.63%
Building and other permits	9,568	9,638	(70)	-0.73%
Interest	108,133	107,635	498	0.46%
Miscellaneous revenue	39,979	5,500	34,479	626.89%
TOTAL REVENUES	$1,305,780	$4,032,015	($2,726,235)	-67.61%
EXPENDITURES				
Bank service charges	$6	$65	($59)	-90.77%
Building maintenance	2,344	2,527	(183)	-7.24%
Depreciated assets - capital assets	40,856	52,922	(12,066)	-22.80%
Doctors fees & medical exams	0		0	
Dues and subscriptions	9,129	4,268	4,861	113.89%
Election expenses	0		0	
Equipment maintenance & expensed	2,038	1,170	868	74.19%
Equipment maintenance & expensed - IT	12,274	14,445	(2,171)	-15.03%
Equipment purchases and replacement	51,664	62	51,602	83229.03%
Gasoline and oil	4,296	2,892	1,404	48.55%
Insurance - employee - medical & dental	106,251	89,038	17,213	19.33%
Insurance - general	(1,578)	3,590	(5,168)	-143.96%
Miscellaneous expenses	546	214	332	155.14%
Office supplies and expenses	1,737	1,374	363	26.42%
Payroll taxes	54,029	34,202	19,827	57.97%
Professional fees & services	7,529	6,675	854	12.79%
Salaries	700,309	424,745	275,564	64.88%
Salaries - OT	0	9,994	(9,994)	-100.00%
Supplies - cleaning & laundry	1,463	1,974	(511)	-25.89%
Training and education	4,021	16,165	(12,144)	-75.13%
Uniforms	19,313	18,727	586	3.13%
Utilities	11,461	8,369	3,092	36.95%
Vehicle maintenance & repairs	10,805	4,013	6,792	169.25%
Work Comp Claims	0	86	(86)	-100.00%
TOTAL EXPENDITURES	$1,038,493	$697,517	$340,976	48.88%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$267,287	$3,334,498	($3,067,211)	-91.98%
General/Ambulance/Dispatch/Pension OH Transfer	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$267,287	$3,334,498	($3,067,211)	-91.98%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JAN 31, 2025	PAGE 16
	ACTUAL Y-T-D 2025	ACTUAL Y-T-D 2024	2025 - 2024 $ OVER (UNDER)	2025 - 2024 % OVER (UNDER)
REVENUES				
Tax collections	$342,714	$1,167,722	($825,008)	-70.65%
Ambulance fees, net	32,437	104,209	(71,772)	-68.87%
Interest	41,858	39,718	2,140	5.39%
Miscellaneous revenue	60,081	0	60,081	
GEMT revenue	0	0	0	
TOTAL REVENUES	$477,090	$1,311,649	($834,559)	-63.63%
EXPENDITURES				
Bank service charges	$83	$79	$4	5.06%
Building maintenance	1,005	1,083	(78)	-7.20%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	0		0	
Dues and subscriptions	3,880	1,829	2,051	112.14%
Election expenses	0		0	
Equipment maintenance & expensed	16,127	5,473	10,654	194.66%
Equipment purchases and replacement	0		0	
Gasoline and oil	1,841	1,239	602	48.59%
Insurance - employee - medical & dental	45,849	47,775	(1,926)	-4.03%
Insurance - general	(676)	1,539	(2,215)	-143.92%
Miscellaneous expenses	232	92	140	152.17%
Office supplies and expenses	744	589	155	26.32%
Payroll taxes	22,377	14,061	8,316	59.14%
Professional fees & services	3,227	7,570	(4,343)	-57.37%
Professional fees & services - GEMT	0		0	
Salaries	290,303	175,608	114,695	65.31%
Salaries - OT	0	4,283	(4,283)	-100.00%
Supplies - EMS - cleaning	627	846	(219)	-25.89%
Training and education	13,077	3,821	9,256	242.24%
Uniforms	8,277	8,026	251	3.13%
Utilities	4,913	3,587	1,326	36.97%
Vehicle maintenance & repairs	617	234	383	163.68%
Work Comp Claims	0	37	(37)	-100.00%
TOTAL EXPENDITURES	$412,503	$277,771	$134,732	48.50%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$64,587	$1,033,878	($969,291)	-93.75%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$64,587	$1,033,878	($969,291)	-93.75%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JAN 31, 2025	PAGE 17
CASH RESERVES AS OF JAN 31, 2025	JAN 31, 2025 ACTUAL Y-T-D	JAN 31, 2024 ACTUAL Y-T-D	2025 - 2024 $ OVER (UNDER)	2025 - 2024 % OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account - ac#3207	$22,437,690.31	$21,902,986.95	$534,703.36	2.44%
Simmons Bank - Flexible Spending Account - ac#2969	18,160.97	13,266.58	4,894.39	36.89%
Simmons Bank - Health Reimbursement Account - ac#3383	5,992.37	5,103.18	889.19	17.42%
Investment account - various	1,468,430.08	2,885,496.73	(1,417,066.65)	-49.11%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	$23,930,458.73	$24,807,038.44	($876,579.71)	-3.53%
AMBULANCE FUND:				
Simmons Bank - ac#3181	$10,309,387.99	$9,261,164.69	$1,048,223.30	11.32%
Investment account	599,757.81	801,491.30	(201,733.49)	-25.17%
TOTAL AMBULANCE FUND CASH BALANCES	$10,909,145.80	$10,062,655.99	$846,489.81	8.41%
TOTAL OPERATING FUND CASH BALANCES	$34,839,604.53	$34,869,694.43	($30,089.90)	-0.09%
LESS: REMAINING 2025 BUDGET EXPENSES, net	($17,133,677)	($15,621,643)	($1,512,034.00)	9.68%
ESTIMATED CASH RESERVE	$17,705,928	$19,248,051	($1,542,123.90)	-8.01%
# of Months - Estimated Reserve	11.43	12.43	-1.00	-8.01%
Estimated Reserve - %	95.27%	103.57%	-8.30%	

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

BauerFinancial.com *Period Ending:*	Commerce Bank	Simmons Bank	Alliance Credit Union	Academy Bank	Meramec Valley Bank
9/30/2024	*****	*****	*****	*****	Not Avail.
6/30/2024	*****	*****	*****	*****	Not Avail.
3/31/2024	*****	*****	*****	*****	Not Avail.
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.

DepositAccounts.com *Period Ending:*					
9/30/2024					
Institution Health	A	A	A	A+	Not Avail.
Texas Ratio	A+	A+	A	A+	Not Avail.
6/30/2024					
Institution Health	B+	A	A	A+	Not Avail.
Texas Ratio	A+	A+	A	A	Not Avail.
3/31/2024					
Institution Health	B+	A	A	A+	Not Avail.
Texas Ratio	A+	A+	A	A	Not Avail.
12/31/2023					
Institution Health	B+	A	A	A	Not Avail.
Texas Ratio	A+	A+	A	A	Not Avail.

Ratings Key:		
BauerFinancial.com	*****	Superior
	****	Excellent
	*** 1/2	Good
	***	Adequate
	**	Problematic
	*	Troubled

2/7/2025