Fenton
Fire Protection District

Financial Statements
~
May 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 May 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
June 16, 2025

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

MAY 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	13.17	(3.53)	13.98	(2.72)
March	25.00	18.86	(6.14)	23.15	(1.85)
April	33.30	24.15	(9.15)	29.48	(3.82)
May	41.70	30.09	(11.61)	36.52	(5.18)
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
($1,831,338)	1%	$135,094	($1,568,436)	$50,753	($262,902)

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	91.46	(8.55)	83.66	(16.34)
($1,984,417)	1%	$135,094	($1,154,971)	$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

GENERAL + AMBULANCE FUND COMBINED ACTUAL Y-T-D 2025 - COMPARED TO 2025 BUDGET	ACTUAL Y-T-D 2025	BUDGET 2025	MAY 31, 2025 OVER (UNDER) BUDGET	PAGE 3 % OF BUDGET
REVENUES:				
Tax collections	$9,558,540	$15,688,497	($6,129,957)	60.93%
Building and other permits	73,831	125,000	(51,169)	59.06%
Ambulance fees, net	541,720	725,000	(183,280)	74.72%
Interest	687,864	400,000	287,864	171.97%
Miscellaneous revenue, includes grant income	101,471	1,500	99,971	6764.73%
GEMT revenue	0	400,000	(400,000)	0.00%
TOTAL REVENUES	$10,963,426	$17,339,997	($6,376,571)	63.23%
EXPENDITURES				
Bank service charges	$461	$2,000	($1,539)	23.05%
Building maintenance	30,379	114,340	(83,961)	26.57%
Depreciated assets - capital assets	334,822	1,190,000	(855,178)	28.14%
Doctors fees & medical exams	3,266	85,000	(81,734)	3.84%
Dues and subscriptions	19,284	46,233	(26,949)	41.71%
Election expenses	6	10,000	(9,994)	0.06%
Equipment maintenance & expensed	93,670	294,000	(200,330)	31.86%
Equipment maintenance & expensed - IT	63,470	284,950	(221,480)	22.27%
Equipment purchases and replacement	200,691	1,265,000	(1,064,309)	15.86%
Gasoline and oil	34,029	108,500	(74,471)	31.36%
Insurance - employee - medical & dental	776,932	2,430,200	(1,653,268)	31.97%
Insurance - general	16,223	782,500	(766,277)	2.07%
Miscellaneous expenses	3,184	19,250	(16,066)	16.54%
Office supplies and expenses	16,128	46,200	(30,072)	34.91%
Payroll taxes	282,014	760,000	(477,986)	37.11%
Professional fees & services	62,420	203,000	(140,580)	30.75%
Professional fees & services - GEMT	64,498	230,000	(165,502)	28.04%
Salaries	3,721,211	9,929,000	(6,207,789)	37.48%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	7,706	33,000	(25,294)	23.35%
Training and education	51,860	225,650	(173,790)	22.98%
Uniforms	46,694	173,750	(127,056)	26.87%
Utilities	64,768	170,000	(105,232)	38.10%
Vehicle maintenance & repairs	23,985	177,100	(153,115)	13.54%
Work Comp Claims	0	5,000	(5,000)	0.00%
TOTAL EXPENDITURES	$5,917,701	$18,584,673	($12,666,972)	31.84%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$5,045,725	($1,244,676)	$6,290,401	-405.38%
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)	$5,045,725	$0	$4,195,725	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 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	$9,558,540	$8,968,036	$590,504	6.58%
Building and other permits	73,831	118,882	(45,051)	-37.90%
Ambulance fees, net	541,720	486,608	55,112	11.33%
Interest	687,864	716,005	(28,141)	-3.93%
Miscellaneous revenue, includes grant income	101,471	22,363	79,108	353.75%
GEMT revenue	0	0	0	
TOTAL REVENUES	$10,963,426	$10,311,894	$651,532	6.32%
EXPENDITURES				
Bank service charges	$461	$606	($145)	-23.93%
Building maintenance	30,379	23,050	7,329	31.80%
Depreciated assets - capital assets	334,822	546,323	(211,501)	-38.71%
Doctors fees & medical exams	3,266	646	2,620	405.57%
Dues and subscriptions	19,284	7,865	11,419	145.19%
Election expenses	6	0	6	
Equipment maintenance & expensed	93,670	58,811	34,859	59.27%
Equipment maintenance & expensed - IT	63,470	63,012	458	0.73%
Equipment purchases and replacement	200,691	27,999	172,692	616.78%
Gasoline and oil	34,029	33,173	856	2.58%
Insurance - employee - medical & dental	776,932	739,437	37,495	5.07%
Insurance - general	16,223	25,611	(9,388)	-36.66%
Miscellaneous expenses	3,184	4,181	(997)	-23.85%
Office supplies and expenses	16,128	8,094	8,034	99.26%
Payroll taxes	282,014	261,729	20,285	7.75%
Professional fees & services	62,420	89,322	(26,902)	-30.12%
Professional fees & services - GEMT	64,498	191,414	(126,916)	-66.30%
Salaries	3,721,211	3,455,091	266,120	7.70%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	7,706	9,410	(1,704)	-18.11%
Training and education	51,860	58,151	(6,291)	-10.82%
Uniforms	46,694	37,403	9,291	24.84%
Utilities	64,768	56,149	8,619	15.35%
Vehicle maintenance & repairs	23,985	81,106	(57,121)	-70.43%
Work Comp Claims	0	599	(599)	-100.00%
TOTAL EXPENDITURES	$5,917,701	$5,779,182	$138,519	2.40%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$5,045,725	$4,532,712	$513,013	11.32%
General/Ambulance/Pension Overhead Transfer	$0	$0	$0	
USE OF DISTRICT RESERVES	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$5,045,725	$4,532,712	$513,013	11.32%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

BUDGET - ALL FUNDS	BUDGET - ALL FUNDS		BUDGET	BUDGET	MAY 31, 2025	BUDGET	BUDGET	PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	$12,082,000	$3,606,497	$15,688,497	$803,769	$1,203,100	$2,490,867		$19,986,233
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	$813,769	$1,208,100	$2,500,867	$500	$21,863,233
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	75,950	32,550	108,500					108,500
Insurance - employees 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				813,769				813,769
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	$813,769	$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)	($2,890,834)
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	$3,064,176
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	ACTUAL - ALL FUNDS		ACTUAL	ACTUAL	MAY 31, 2025	ACTUAL	ACTUAL	PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	$7,381,181	$2,197,359	$9,558,540	$388,053	$732,453	$1,569,685		$12,228,731
Building and other permits	73,831		73,831					73,831
Ambulance fees, net		541,720	541,720					541,720
Interest	482,538	205,326	687,864	21,539	17,502	4,459	78	731,442
Miscellaneous revenue	41,165	60,306	101,471				0	101,471
GEMT revenue	0	0	0					0
TOTAL REVENUES	$7,958,715	$3,004,711	$10,963,426	$389,592	$749,955	$1,574,144	$78	$13,677,195
EXPENDITURES								
Bank service charges	$88	$378	$461					$461
Building maintenance	21,593	8,786	30,379					30,379
Depreciated assets - capital assets	153,393	181,429	334,822				0	334,822
Doctors fees & medical exams	2,256	980	3,286					3,286
Dues and subscriptions	13,521	5,763	19,284					19,284
Election expenses	4	2	6					6
Equipment maintenance & expensed	16,901	76,769	93,670					93,670
Equipment maintenance & expensed - IT	83,470		83,470					83,470
Equipment purchases and replacement	200,691	0	200,691				941,632	1,142,323
Gasoline and oil	23,820	10,209	34,029					34,029
Insurance - employee medical & dental	543,192	233,740	776,932					776,932
Insurance - general	11,356	4,867	16,223					16,223
Miscellaneous expenses	2,056	1,128	3,184					3,184
Office supplies and expenses	11,290	4,838	16,128					16,128
Payroll taxes	199,476	82,538	282,014					282,014
Professional fees & services	35,005	27,415	62,420				434	62,854
Professional fees & services - GEMT		64,498	64,498					64,498
Salaries	2,631,864	1,089,347	3,721,211					3,721,211
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	5,394	2,312	7,706					7,706
Training and education	31,539	20,321	51,860					51,860
Uniforms	32,686	14,008	46,694					46,694
Utilities	45,338	19,430	64,768	0				64,768
Vehicle maintenance & repairs	19,363	4,622	23,985					23,985
Work Comp Claims	0	0	0					0
Dispatch - CCE-911			0	256,602				256,602
Pension Contribution					$0			0
Debt Service payments - principal + interest						1,762,317		1,762,317
TOTAL EXPENDITURES	$4,064,324	$1,853,377	5,917,701	$256,602	$0	$1,762,317	$942,066	$8,878,686
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$3,894,391	$1,151,334	$5,045,725	$132,990	$749,955	($188,173)	($941,988)	$4,798,509
General/Ambulance/Pension Overhead Transfer	$0	$0	$0	$0	$0	$0		$0
USE OF DISTRICT RESERVES	$0	$0	$0	$0		$0	$0	$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$3,894,391	$1,151,334	$5,045,725	$132,990	$749,955	$0	($941,988)	$4,986,682

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

BUDGET TO ACTUAL - ALL FUNDS OVER (UNDER) BUDGET	BUDGET TO ACTUAL - ALL FUNDS OVER (UNDER) BUDGET				MAY 31, 2025			PAGE 7
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	($4,720,819)	($1,409,138)	($6,129,957)	($235,716)	($470,647)		$0	($7,757,502)
Building and other permits	(51,169)	0	(51,169)	0	0		0	(51,169)
Ambulance fees, net	0	(183,280)	(183,280)	0	0		0	(183,280)
Interest	182,538	105,326	287,864	11,539	12,502		(422)	305,942
Miscellaneous revenue	39,665	60,306	99,971	0	0		0	99,971
GEMT revenue	0	(400,000)	(400,000)	0	0		0	(400,000)
TOTAL REVENUES	($4,549,785)	($1,826,766)	($6,376,571)	($224,177)	($458,145)	$0	($422)	($7,986,038)
EXPENDITURES								
Bank service charges	($414)	($1,125)	($1,539)	$0	$0		$0	($1,539)
Building maintenance	(58,445)	(25,516)	(83,961)	0	0		0	(83,961)
Depreciated assets - capital assets	(846,607)	(8,571)	(855,178)	0	0		0	(855,178)
Doctors fees & medical exams	(57,214)	(24,520)	(81,734)	0	0		0	(81,734)
Dues and subscriptions	(19,490)	(7,459)	(26,949)	0	0		0	(26,949)
Election expenses	(6,996)	(2,998)	(9,994)	0	0		0	(9,994)
Equipment maintenance & expensed	(145,349)	(54,981)	(200,330)	0	0		0	(200,330)
Equipment maintenance & expensed - IT	(221,480)	0	(221,480)	0	0		0	(221,480)
Equipment purchases and replacement	(1,064,309)	0	(1,064,309)	0	0		(27,368)	(1,091,677)
Gasoline and oil	(52,130)	(22,341)	(74,471)	0	0		0	(74,471)
Insurance - employee - medical & dental	(1,157,948)	(495,320)	(1,653,268)	0	0		0	(1,653,268)
Insurance - general	(538,394)	(228,883)	(766,277)	0	0		0	(766,277)
Miscellaneous expenses	(10,219)	(5,847)	(16,066)	0	0		0	(16,066)
Office supplies and expenses	(21,050)	(9,022)	(30,072)	0	0		0	(30,072)
Payroll taxes	(332,524)	(145,462)	(477,986)	0	0		0	(477,986)
Professional fees & services	(100,095)	(40,485)	(140,580)	0	0		(566)	(142,146)
Professional fees & services - GEMT	0	(165,502)	(165,502)	0	0		0	(165,502)
Salaries	(4,398,536)	(1,809,253)	(6,207,789)	0	0		0	(6,207,789)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(17,706)	(7,588)	(25,294)	0	0		0	(25,294)
Training and education	(100,286)	(73,504)	(173,790)	0	0		0	(173,790)
Uniforms	(90,439)	(36,617)	(127,056)	0	0		0	(127,056)
Utilities	(73,662)	(31,570)	(105,232)	0	0		0	(105,232)
Vehicle maintenance & repairs	(130,237)	(22,878)	(153,115)	0	0		0	(153,115)
Work Comp Claims	(3,500)	(1,500)	(5,000)	0	0		0	(5,000)
Dispatch - CCE-911	0	0	0	(357,167)	0		0	(357,167)
Pension Contribution	0	0	0	0	(2,058,100)		0	(2,058,100)
Debt Service payments - principal + interest						(364,208)		(364,208)
TOTAL EXPENDITURES	($9,445,030)	($3,221,942)	($12,666,972)	($357,167)	($2,058,100)	($364,208)	($27,934)	($15,475,381)
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$4,895,245	$1,395,156	$6,290,401	$132,990	$1,599,955	$364,208	$27,512	$7,489,343

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

BUDGET TO ACTUAL - ALL FUNDS PERCENT OF BUDGET USED	BUDGET TO ACTUAL - ALL FUNDS PERCENT OF BUDGET USED				MAY 31, 2025			PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	60.93%	60.93%	60.93%	60.96%	60.88%			61.19%
Building and other permits	59.08%		59.08%					59.08%
Ambulance fees, net		74.72%	74.72%					74.72%
Interest	160.86%	205.33%	171.97%	216.39%			16.60%	171.90%
Miscellaneous revenue	2744.33%		6764.73%					6764.73%
GEMT revenue		0.00%	0.00%					0.00%
TOTAL REVENUES	63.63%	62.19%	63.23%	63.48%	62.08%		16.60%	63.14%
EXPENDITURES								
Bank service charges	17.20%		23.05%					23.05%
Building maintenance	26.98%	25.61%	26.57%					26.57%
Depreciated assets - capital assets								
Doctors fees & medical exams	3.84%	3.84%	3.84%					3.84%
Dues and subscriptions	40.98%	43.69%	41.71%					41.71%
Election expenses								
Equipment maintenance & expensed	10.42%	58.27%	31.86%					31.86%
Equipment maintenance & expensed - IT	22.27%		22.27%					22.27%
Equipment purchases and replacement							97.16%	51.13%
Gasoline and oil	31.36%	31.36%	31.36%					31.36%
Insurance - employee - medical & dental	31.83%	32.06%	31.97%					31.97%
Insurance - general	2.07%	2.07%	2.07%					2.07%
Miscellaneous expenses	16.75%	16.17%	16.64%					16.54%
Office supplies and expenses	34.91%	34.91%	34.91%					34.91%
Payroll taxes	37.50%	36.20%	37.11%					37.11%
Professional fees & services	25.91%	40.38%	30.75%					30.66%
Professional fees & services - GEMT		28.04%	28.04%					28.04%
Salaries	37.44%	37.58%	37.48%					37.46%
Salaries - OT								
Supplies - cleaning & laundry	23.35%	23.35%	23.35%					23.35%
Training and education	23.92%	21.66%	22.98%					22.98%
Uniforms	26.55%	27.67%	26.87%					26.87%
Utilities	38.10%	38.10%	38.10%					38.10%
Vehicle maintenance & repairs	12.94%	16.81%	13.54%					13.54%
Work Comp Claims	0.00%	0.00%	0.00%					0.00%
Dispatch - CCE-911				41.81%				41.81%
Pension Contribution					0.00%			0.00%
Debt Service payments - principal + interest						82.87%		82.87%
TOTAL EXPENDITURES	30.09%	36.52%	31.84%	41.81%	0.00%	82.13%	97.12%	36.46%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND	GENERAL FUND	GENERAL FUND	MAY 31, 2025	PAGE 9
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$7,361,181	$12,082,000	($4,720,819)	60.93%
Building and other permits	73,831	125,000	(51,169)	59.06%
Interest	482,538	300,000	182,538	160.85%
Miscellaneous revenue, includes grant income	41,165	1,500	39,665	2744.33%
TOTAL REVENUES	$7,958,715	$12,508,500	($4,549,785)	63.63%
EXPENDITURES				
Bank service charges	$86	$500	($414)	17.20%
Building maintenance	21,593	80,038	(58,445)	26.98%
Depreciated assets - capital assets	153,393	1,000,000	(846,607)	15.34%
Doctors fees & medical exams	2,286	59,500	(57,214)	3.84%
Dues and subscriptions	13,521	33,011	(19,490)	40.96%
Election expenses	4	7,000	(6,996)	0.06%
Equipment maintenance & expensed	16,901	162,250	(145,349)	10.42%
Equipment maintenance & expensed - IT	63,470	284,950	(221,480)	22.27%
Equipment purchases and replacement	200,691	1,265,000	(1,064,309)	15.86%
Gasoline and oil	23,820	75,950	(52,130)	31.36%
Insurance - employee - medical & dental	543,192	1,701,140	(1,157,948)	31.93%
Insurance - general	11,356	547,750	(536,394)	2.07%
Miscellaneous expenses	2,056	12,275	(10,219)	16.75%
Office supplies and expenses	11,290	32,340	(21,050)	34.91%
Payroll taxes	199,476	532,000	(332,524)	37.50%
Professional fees & services	35,005	135,100	(100,095)	25.91%
Salaries	2,631,864	7,030,400	(4,398,536)	37.44%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	5,394	23,100	(17,706)	23.35%
Training and education	31,539	131,825	(100,286)	23.92%
Uniforms	32,686	123,125	(90,439)	26.55%
Utilities	45,338	119,000	(73,662)	38.10%
Vehicle maintenance & repairs	19,363	149,600	(130,237)	12.94%
Work Comp Claims	0	3,500	(3,500)	0.00%
TOTAL EXPENDITURES	$4,064,324	$13,509,354	($9,445,030)	30.09%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$3,894,391	($1,000,854)	$4,895,245	-389.11%
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)	$3,894,391	$0		

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND	AMBULANCE FUND	AMBULANCE FUND	MAY 31, 2025	PAGE 10
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$2,197,359	$3,606,497	($1,409,138)	60.93%
Ambulance fees, net	541,720	725,000	(183,280)	74.72%
Interest	205,326	100,000	105,326	205.33%
Miscellaneous revenue	60,306	0	60,306	
GEMT revenue	0	400,000	(400,000)	0.00%
TOTAL REVENUES	$3,004,711	$4,831,497	($1,826,786)	62.19%
EXPENDITURES				
Bank service charges	$375	$1,500	($1,125)	25.00%
Building maintenance	8,786	34,302	(25,516)	25.61%
Depreciated assets - capital assets	181,429	190,000	(8,571)	95.49%
Doctors fees & medical exams	980	25,500	(24,520)	3.84%
Dues and subscriptions	5,763	13,222	(7,459)	43.59%
Election expenses	2	3,000	(2,998)	
Equipment maintenance & expensed	76,769	131,750	(54,981)	58.27%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	10,209	32,550	(22,341)	31.36%
Insurance - employee - medical & dental	233,740	729,060	(495,320)	32.06%
Insurance - general	4,867	234,750	(229,883)	2.07%
Miscellaneous expenses	1,128	6,975	(5,847)	16.17%
Office supplies and expenses	4,838	13,860	(9,022)	34.91%
Payroll taxes	82,538	228,000	(145,462)	36.20%
Professional fees & services	27,415	67,900	(40,485)	40.38%
Professional fees & services - GEMT	64,498	230,000	(165,502)	28.04%
Salaries	1,089,347	2,898,600	(1,809,253)	37.58%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	2,312	9,900	(7,588)	23.35%
Training and education	20,321	93,825	(73,504)	21.66%
Uniforms	14,008	50,625	(36,617)	27.67%
Utilities	19,430	51,000	(31,570)	38.10%
Vehicle maintenance & repairs	4,622	27,500	(22,878)	16.81%
Work Comp Claims	0	1,500	(1,500)	0.00%
TOTAL EXPENDITURES	$1,853,377	$5,075,319	($3,221,942)	36.52%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,151,334	($243,822)	$1,395,156	0.00%
General/Ambulance Overhead Transfer		$0	0	
USE OF DISTRICT RESERVES	0	$243,822		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,151,334	$0	$1,395,156	$0

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND	PENSION FUND	PENSION FUND	MAY 31, 2025	PAGE 11
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$732,453	$1,203,100	($470,647)	60.88%
Interest	17,502	5,000	12,502	350.04%
TOTAL REVENUES	$749,955	$1,208,100	($458,145)	62.08%
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)	$749,955	($850,000)	$1,599,955	-88.23%
TRANSFER FROM GENERAL FUND	$0	$850,000	($850,000)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$749,955	$0	$749,955	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND	DISPATCH FUND	DISPATCH FUND	MAY 31, 2025	PAGE 12
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$368,053	$603,769	($235,716)	60.96%
Interest	21,539	10,000	11,539	215.39%
TOTAL REVENUES	$389,592	$613,769	($224,177)	63.48%
EXPENDITURES				
Dispatching fees	$256,602	$613,769	($357,167)	41.81%
Telephone	0	0	0	
Communication expenses	0	0	0	
TOTAL EXPENDITURES	$256,602	$613,769	($357,167)	41.81%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$132,990	$0	$132,990	
USE OF DISTRICT RESERVES/TRANSFERS	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$132,990	$0	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	MAY 31, 2025	PAGE 13
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	$1,569,685	$2,490,867	($921,182)	63.02%
Interest	4,459	10,000	(5,541)	44.59%
TOTAL REVENUES	$1,574,144	$2,500,867	($926,723)	62.94%
EXPENDITURES				
Debt Service	$1,762,317	$2,126,525	($364,208)	82.87%
Professional fees	618	1,000	(382)	61.80%
TOTAL EXPENDITURES	$1,762,935	$2,127,525	($364,590)	82.86%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($188,791)	$373,342	($562,133)	-50.57%
USE OF DISTRICT RESERVES	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	($188,791)	$373,342	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND.	MAY 31, 2025	PAGE 14
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	$0	$0	$0	
Interest	78	500	($422)	15.60%
TOTAL REVENUES	$78	$500	($422)	15.60%
EXPENDITURES				
Depreciated Assets	$0	$0	$0	
Equipment & Vehicles	0	0	0	
Professional Fees	434	1,000	(566)	
Buildings	941,632	969,000	(27,368)	97.18%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	$942,066	$970,000	($27,934)	97.12%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($941,988)	($969,500)	$27,512	97.16%
USE OF DISTRICT RESERVES/TRANSFERS	$0	$969,500	($969,500)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($941,988)	$0	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND	GENERAL FUND	GENERAL FUND	MAY 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	$7,361,181	$6,902,727	$458,454	6.64%
Building and other permits	73,831	118,882	(45,051)	-37.90%
Interest	482,538	508,901	(26,363)	-5.18%
Miscellaneous revenue	41,165	22,363	18,802	84.08%
TOTAL REVENUES	$7,958,715	$7,552,873	$405,842	5.37%
EXPENDITURES				
Bank service charges	$86	$141	($55)	-39.01%
Building maintenance	21,593	16,135	5,458	33.83%
Depreciated assets - capital assets	153,393	546,323	(392,930)	-71.92%
Doctors fees & medical exams	2,286	452	1,834	405.75%
Dues and subscriptions	13,521	5,513	8,008	145.26%
Election expenses	4	0	4	
Equipment maintenance & expensed	16,901	16,565	336	2.03%
Equipment maintenance & expensed - IT	63,470	63,012	458	0.73%
Equipment purchases and replacement	200,691	27,999	172,692	616.78%
Gasoline and oil	23,820	23,221	599	2.58%
Insurance - employee - medical & dental	543,192	510,533	32,659	6.40%
Insurance - general	11,356	17,928	(6,572)	-36.66%
Miscellaneous expenses	2,056	3,735	(1,679)	-44.95%
Office supplies and expenses	11,290	5,666	5,624	99.26%
Payroll taxes	199,476	185,441	14,035	7.57%
Professional fees & services	35,005	47,186	(12,181)	-25.81%
Salaries	2,147,541	2,447,021	(299,480)	-12.24%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	5,394	6,587	(1,193)	-18.11%
Training and education	31,539	44,453	(12,914)	-29.05%
Uniforms	32,686	25,914	6,772	26.13%
Utilities	45,338	39,304	6,034	15.35%
Vehicle maintenance & repairs	19,363	75,163	(55,800)	-74.24%
Work Comp Claims	0	419	(419)	-100.00%
TOTAL EXPENDITURES	$3,580,001	$4,108,711	($528,710)	-12.87%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$4,378,714	$3,444,162	$934,552	27.13%
General/Ambulance/Dispatch/Pension OH Transfer	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$4,378,714	$3,444,162	$934,552	27.13%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND	AMBULANCE FUND	AMBULANCE FUND	MAY 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	$2,197,359	$2,065,309	$132,050	6.39%
Ambulance fees, net	541,720	486,608	55,112	11.33%
Interest	205,326	207,104	(1,778)	-0.86%
Miscellaneous revenue	60,306	0	60,306	
GEMT revenue	0	0	0	
TOTAL REVENUES	$3,004,711	$2,759,021	$245,690	8.90%
EXPENDITURES				
Bank service charges	$375	$465	($90)	-19.35%
Building maintenance	8,786	6,915	1,871	27.06%
Depreciated assets = capital assets	181,429	0	181,429	
Doctors fees & medical exams	980	194	786	405.15%
Dues and subscriptions	5,763	2,352	3,411	145.03%
Election expenses	2	0	2	
Equipment maintenance & expensed	76,769	42,246	34,523	81.72%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	10,209	9,952	257	2.58%
Insurance - employee - medical & dental	233,740	228,904	4,836	2.11%
Insurance - general	4,867	7,683	(2,816)	-36.65%
Miscellaneous expenses	1,128	446	682	152.91%
Office supplies and expenses	4,838	2,428	2,410	99.26%
Payroll taxes	82,538	76,288	6,250	8.19%
Professional fees & services	27,415	42,136	(14,721)	-34.94%
Professional fees & services - GEMT	64,498	191,414	(126,916)	-66.30%
Salaries	888,992	1,008,070	(119,078)	-11.81%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	2,312	2,823	(511)	-18.10%
Training and education	20,321	13,698	6,623	48.35%
Uniforms	14,008	11,489	2,519	21.93%
Utilities	19,430	16,845	2,585	15.35%
Vehicle maintenance & repairs	4,622	5,943	(1,321)	-22.23%
Work Comp Claims	0	180	(180)	-100.00%
TOTAL EXPENDITURES	$1,853,377	$1,670,471	($17,449)	-1.04%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,151,334	$1,088,550	$263,139	24.17%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,151,334	$1,088,550	$62,784	5.77%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	CASH BALANCES	CASH BALANCES	MAY 31, 2025	PAGE 17
CASH BALANCES AS OF MAY 31, 2025	MAY 31, 2025 ACTUAL Y-T-D	MAY 31, 2024 ACTUAL Y-T-D	2025 - 2024 $ OVER (UNDER)	2025 - 2024 % OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account - ac#3207	$25,993,222.85	$21,921,876.81	$4,071,346.04	18.57%
Simmons Bank - Flexible Spending Account - ac#2969	33,194.27	27,693.41	5,500.86	19.86%
Simmons Bank - Health Reimbursement Account - ac#3363	4,536.12	3,574.87	961.25	26.89%
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	$27,499,568.32	$24,838,826.82	$2,660,741.50	10.71%
AMBULANCE FUND:				
Simmons Bank - ac#3181	$11,456,052.68	$9,412,449.82	$2,043,602.86	21.71%
Investment account	599,770.81	801,491.30	(201,720.49)	-25.17%
TOTAL AMBULANCE FUND CASH BALANCES	$12,055,823.49	$10,213,941.12	$1,841,882.37	18.03%
TOTAL OPERATING FUND CASH BALANCES	$39,555,391.81	$35,052,767.94	$4,502,623.87	12.85%
LESS: REMAINING 2025 BUDGET EXPENSES, net	($12,666,972)	($10,817,131)	($1,849,841.00)	17.10%
ESTIMATED CASH RESERVE	$26,888,420	$24,235,637	$2,652,782.87	10.95%
# of Months - Estimated Reserve	17.36	15.65	1.71	10.95%
Estimated Reserve - %	144.68%	130.41%	14.27%	
Cash Balances, before reserves - committed funds	$26,888,420	$24,235,637		
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	$6,888,420	$4,235,637		
Monthly Expenses	1,548,723	1,548,723		
Months Cash on Hand, after reserves	4.45	2.73		

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
3/31/2025	*****	*****	*****	*****	Not Avail.
12/31/2024	*****	*****	*****	*****	Not Avail.
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.

DepositAccounts.com *Period Ending:*	Commerce Bank	Simmons Bank	Alliance Credit Union	Academy Bank	Meramec Valley Bank
3/31/2025					
Institution Health	B+	B+	B+	A+	Not Avail.
Texas Ratio	A+	A+	A	A+	Not Avail.
12/31/2024					
Institution Health	B+	B+	B+	A+	Not Avail.
Texas Ratio	A+	A+	A	A+	Not Avail.
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.

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