Fenton
Fire Protection District

Financial Statements
~
May 2023

Rognan & Associates

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Accountant's Compilation Report

Board of Directors
Fenton Fire Protection District
845 Gregory Lane
Fenton, MO 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, 2023, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2023. 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

June 20, 2023

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

MAY 31, 2023 PAGE 2	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				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	**100.00**				
($1,345,876)	**1%**	**$130,076**	**($1,251,334)**	**$42,395**	**($94,542)**

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)**
($2,850,316)	**1%**	**$130,076**	**($2,823,865)**	**$42,395**	**($26,451)**

2021	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (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)**
($1,780,647)	**1%**	**$130,076**	**($1,548,775)**	**$42,395**	**($231,872)**

2020	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	6.87	(1.43)	6.65	(1.65)
February	16.70	13.02	(3.68)	13.00	(3.70)
March	25.00	19.56	(5.44)	19.61	(5.39)
April	33.30	28.03	(5.27)	30.63	(2.67)
May	**41.70**	**34.49**	**(7.21)**	**36.87**	**(4.83)**
June	50.00	43.91	(6.09)	46.39	(3.61)
July	58.30	52.50	(5.80)	54.90	(3.40)
August	66.60	58.65	(7.95)	61.11	(5.49)
September	75.00	64.76	(10.24)	67.34	(7.66)
October	83.30	75.87	(7.43)	75.74	(7.56)
November	91.60	82.82	(8.78)	82.68	(8.92)
December	**100.00**	**88.60**	**(11.40)**	**89.00**	**(11.00)**
($1,948,992)	**1%**	**$130,076**	**($1,482,651)**	**$42,395**	**($466,341)**

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2023	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2023 - COMPARED TO 2023 BUDGET	2023 ACTUAL Y-T-D	2023 BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$9,304,798	$14,460,292	($5,155,494)	**64.35%**
Building and other permits	51,143	175,000	(123,857)	29.22%
Ambulance fees, net	434,042	725,000	(290,958)	**59.87%**
Interest	525,979	275,000	**250,979**	**191.27%**
Miscellaneous revenue	350	2,000	(1,650)	17.50%
Rental income	0	0	0	
COVID-19 Stimulus	0	0	0	
GEMT revenue	575,833	120,000	**455,833**	**479.86%**
TOTAL REVENUES	$10,892,145	$15,757,292	($4,865,147)	**69.12%**
EXPENDITURES				
Bank service charges	$483	$2,000	($1,517)	24.15%
Building maintenance	17,702	83,100	(65,398)	21.30%
Depreciated assets - capital assets	59,780	581,632	(521,852)	10.28%
Doctors fees & medical exams	3,226	36,000	(32,774)	8.96%
Dues and subscriptions	15,330	32,358	(17,028)	**47.38%**
Election expenses	0	0	0	
Equipment maintenance & expensed	36,721	249,272	(212,551)	14.73%
Equipment maintenance & expensed - IT	24,355	197,300	(172,945)	12.34%
Equipment purchases and replacement	638,835	2,500,000	(1,861,165)	25.55%
Gasoline and oil	32,487	108,500	(76,013)	29.94%
Insurance - employee - medical & dental	737,226	2,210,600	(1,473,374)	33.35%
Insurance - general	45,474	636,500	(591,026)	7.14%
Miscellaneous expenses	2,509	14,250	(11,741)	17.61%
Office supplies and expenses	10,739	45,800	(35,061)	23.45%
Payroll taxes	261,760	605,000	(343,240)	**43.27%**
Professional fees & services	78,925	246,000	(167,075)	32.08%
Professional fees & services - GEMT	196,299	55,000	**141,299**	**356.91%**
Rental Management Fee/repairs	0	0	0	
Salaries	3,470,072	8,963,000	(5,492,928)	38.72%
Salaries - OT	0	0	0	
Supplies - EMS - cleaning	9,712	28,500	(18,788)	34.08%
Training and education	61,319	197,400	(136,081)	31.06%
Uniforms	37,900	143,950	(106,050)	26.33%
Utilities	52,630	139,500	(86,870)	37.73%
Vehicle maintenance & repairs	52,240	166,500	(114,260)	31.38%
Work Comp Claims	0	5,000	(5,000)	0.00%
TOTAL EXPENDITURES	$5,845,724	$17,247,162	($11,401,438)	**33.89%**
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$5,046,421	($1,489,870)	$6,536,291	-338.72%
General/Ambulance/Pension Overhead Transfer	($750,000)	($750,000)	$0	100.00%
USE OF DISTRICT RESERVES	$0	$2,243,700	($2,243,700)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	**$4,296,421**	**$3,830**	$4,292,591	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2023	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL Y-T-D 2023 - COMPARED TO ACTUAL 2022 Y-T-D	2023 ACTUAL Y-T-D	2022 ACTUAL Y-T-D	2023 - 2022 $ OVER (UNDER)	2023 - 2022 % OVER (UNDER)
REVENUES				
Tax collections	$9,304,798	$7,085,410	**$2,219,388**	31.32%
Building and other permits	51,143	89,733	**(38,590)**	-43.01%
Ambulance fees, net	434,042	378,974	**55,068**	14.53%
Interest	525,979	50,393	**475,586**	943.75%
Miscellaneous revenue	350	4,424	(4,074)	-92.09%
Rental income	0	0	0	
COVID-19 Stimulus	0		0	
GEMT revenue	575,833	589,529	**(13,696)**	-2.32%
TOTAL REVENUES	$10,892,145	$8,198,463	**$2,693,682**	**32.86%**
EXPENDITURES				
Bank service charges	$483	$644	($161)	-25.00%
Building maintenance	17,702	11,851	5,851	49.37%
Depreciated assets - capital assets	59,780	603,841	**(544,061)**	-90.10%
Doctors fees & medical exams	3,226	884	2,342	264.93%
Dues and subscriptions	15,330	11,100	4,230	38.11%
Election expenses	0	0	0	
Equipment maintenance & expensed	36,721	53,519	**(16,798)**	-31.39%
Equipment maintenance & expensed - IT	24,355	20,309	4,046	19.92%
Equipment purchases and replacement	638,835	21,853	**616,982**	2823.33%
Gasoline and oil	32,487	31,630	857	2.71%
Insurance - employee - medical & dental	737,226	711,760	**25,466**	3.58%
Insurance - general	45,474	23,089	**22,385**	96.95%
Miscellaneous expenses	2,509	1,574	935	59.40%
Office supplies and expenses	10,739	7,541	3,198	42.41%
Payroll taxes	261,760	237,374	**24,386**	10.27%
Professional fees & services	78,925	31,343	**47,582**	151.81%
Professional fees & services - GEMT	196,299	207,376	**(11,077)**	-5.34%
Rental Management Fee/repairs	0	0	0	
Salaries	3,204,256	2,924,956	**279,300**	9.55%
Salaries - OT	265,816	219,937	**45,879**	20.86%
Supplies - cleaning & laundry	9,712	6,707	3,005	44.80%
Training and education	61,319	33,323	**27,996**	84.01%
Uniforms	37,900	32,050	5,850	18.25%
Utilities	52,630	29,106	**23,524**	80.82%
Vehicle maintenance & repairs	52,240	26,446	**25,794**	97.53%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	$5,845,724	$5,248,213	**$597,511**	11.39%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$5,046,421	$2,950,250	$2,096,171	71.05%
General/Ambulance/Pension Overhead Transfer	($750,000)	$0	($750,000)	
USE OF DISTRICT RESERVES	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$4,296,421	$2,950,250	$1,346,171	45.63%

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				MAY 31, 2023			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	$11,136,932	$3,323,360	$14,460,292	$553,150	$1,108,530	$2,141,322		$18,263,294
Building and other permits	175,000		175,000					175,000
Ambulance fees, net		725,000	725,000					725,000
Interest	200,000	75,000	275,000	7,000	5,000	11,000	10,000	308,000
Miscellaneous revenue	2,000	0	2,000		0		0	2,000
Rental income	0	0	0					0
COVID-19 Stimulus		0	0					0
GEMT revenue		120,000	120,000					120,000
TOTAL REVENUES	$11,513,932	$4,243,360	$15,757,292	$560,150	$1,113,530	$2,152,322	$10,000	$19,593,294
EXPENDITURES								
Bank service charges	$500	$1,500	$2,000					$2,000
Building maintenance	58,170	24,930	83,100					83,100
Depreciated assets - capital assets	581,632	0	581,632	0			$0	581,632
Doctors fees & medical exams	25,200	10,800	36,000					36,000
Dues and subscriptions	23,813	8,545	32,358					32,358
Election expenses	0	0	0					0
Equipment maintenance & expensed	130,422	118,850	249,272					249,272
Equipment maintenance & expensed - IT.	197,300		197,300					197,300
Equipment purchases and replacement	2,500,000	0	2,500,000				9,475,047	11,975,047
Gasoline and oil	75,950	32,550	108,500					108,500
Insurance - employee - medical & dental	1,547,420	663,180	2,210,600					2,210,600
Insurance - general	445,550	190,950	636,500					636,500
Miscellaneous expenses	8,775	5,475	14,250					14,250
Office supplies and expenses	32,060	13,740	45,800					45,800
Payroll taxes	423,500	181,500	605,000					605,000
Professional fees & services	114,100	131,900	246,000			0		246,000
Professional fees & services - GEMT		55,000	55,000					55,000
Rental Management Fee/repairs	0	0	0					0
Salaries	6,353,600	2,609,400	8,963,000					8,963,000
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	19,950	8,550	28,500					28,500
Training and education	127,275	70,125	197,400					197,400
Uniforms	102,265	41,685	143,950					143,950
Utilities	97,650	41,850	139,500	91,950				231,450
Vehicle maintenance & repairs	139,000	27,500	166,500					166,500
Work Comp Claims	3,500	1,500	5,000					5,000
Dispatch - CCE-911				465,492				465,492
Pension Contribution					1,863,530			1,863,530
Debt Service payments - principal + interest						2,499,975		2,499,975
TOTAL EXPENDITURES	$13,007,632	$4,239,530	$17,247,162	$557,442	$1,863,530	$2,499,975	$9,475,047	$31,643,156
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($1,493,700)	$3,830	($1,489,870)	$2,708	($750,000)	($347,653)	($9,465,047)	($12,049,862)
General/Ambulance/Pension Overhead Transfer	($750,000)		($750,000)		$750,000	$0	$0	$0
USE OF DISTRICT RESERVES	$2,243,700	$0	$2,243,700	$0	$0	$347,653	$9,465,047	$12,056,400
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$0	$3,830	$3,830	$2,708	$0	$0	$0	$6,538

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

ACTUAL - ALL FUNDS	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION (MAY 31, 2023)	DEBT SERVICE	CAPITAL PROJECTS	TOTAL (PAGE 6)
REVENUES								
Tax collections	$7,164,265	$2,140,533	$9,304,798	$355,770	$713,905	$1,433,595		$11,808,068
Building and other permits	51,143		51,143					51,143
Ambulance fees, net		434,042	434,042					434,042
Interest	375,135	150,844	525,979	14,581	22,292	5,358	1,574	569,784
Miscellaneous revenue	350	0	350		0		0	350
Rental income	0		0					0
COVID-19 Stimulus	0	0	0					0
GEMT revenue	0	575,833	575,833					575,833
TOTAL REVENUES	$7,590,893	$3,301,252	$10,892,145	$370,351	$736,197	$1,438,953	$1,574	$13,439,220
EXPENDITURES								
Bank service charges	$68	$415	$483					$483
Building maintenance	12,391	5,311	17,702					17,702
Depreciated assets - capital assets	59,780	0	59,780	0			0	59,780
Doctors fees & medical exams	2,258	968	3,226					3,226
Dues and subscriptions	11,355	3,975	15,330					15,330
Election expenses	0	0	0					0
Equipment maintenance & expensed	5,538	31,183	36,721					36,721
Equipment maintenance & expensed - IT	24,355		24,355					24,355
Equipment purchases and replacement	638,327	508	638,835				71,101	709,936
Gasoline and oil	22,741	9,746	32,487					32,487
Insurance - employee - medical & dental	514,892	222,334	737,226					737,226
Insurance - general	31,832	13,642	45,474					45,474
Miscellaneous expenses	1,149	1,360	2,509					2,509
Office supplies and expenses	7,517	3,222	10,739					10,739
Payroll taxes	185,074	76,686	261,760					261,760
Professional fees & services	38,586	40,339	78,925				969	79,894
Professional fees & services - GEMT		196,299	196,299					196,299
Rental Management Fee/repairs	0	0	0					0
Salaries	2,453,140	1,016,932	3,470,072					3,470,072
Salaries - OT	0	0	0					0
Supplies - cleaning & laundry	6,798	2,914	9,712					9,712
Training and education	50,405	10,914	61,319					61,319
Uniforms	26,530	11,370	37,900					37,900
Utilities	36,842	15,788	52,630	40,803				93,433
Vehicle maintenance & repairs	42,865	9,375	52,240					52,240
Work Comp Claims	0	0	0					0
Dispatch - CCE-911			0	232,746				232,746
Pension Contribution					$2,129,005			2,129,005
Debt Service payments - principal + interest						2,071,600		2,071,600
TOTAL EXPENDITURES	$4,172,443	$1,673,281	5,845,724	$273,549	$2,129,005	$2,071,600	$72,070	$10,391,948
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$3,418,450	$1,627,971	$5,046,421	$96,802	($1,392,808)	($632,647)	($70,496)	$3,047,272
General/Ambulance/Pension Overhead Transfer	($750,000)	$0	($750,000)	$0	$750,000	$0		$0
USE OF DISTRICT RESERVES	$0	$0	$0	$0		$0	$0	$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$2,668,450	$1,627,971	$4,296,421	$96,802	($642,808)	$0	($70,496)	$3,679,919

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	OVER (UNDER) BUDGET				MAY 31, 2023			PAGE 7
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	($3,972,667)	($1,182,827)	($5,155,494)	($197,380)	($394,625)		$0	($6,455,226)
Building and other permits	(123,857)	0	(123,857)	0	0		0	(123,857)
Ambulance fees, net	0	(290,958)	(290,958)	0	0		0	(290,958)
Interest	175,135	75,844	250,979	7,581	17,292		(8,426)	261,784
Miscellaneous revenue	(1,650)	0	(1,650)	0	0		0	(1,650)
Rental Income	0	0	0	0	0		0	0
COVID-19 Stimulus	0	0	0	0	0		0	0
GEMT revenue	0	455,833	455,833	0	0		0	455,833
TOTAL REVENUES	($3,923,039)	($942,108)	($4,865,147)	($189,799)	($377,333)	$0	($8,426)	($6,154,074)
EXPENDITURES								
Bank service charges	($432)	($1,085)	($1,517)	$0	$0		$0	($1,517)
Building maintenance	(45,779)	(19,619)	(65,398)	0	0		0	(65,398)
Depreciated assets - capital assets	(521,852)	0	(521,852)	0	0		0	(521,852)
Doctors fees & medical exams	(22,942)	(9,832)	(32,774)	0	0		0	(32,774)
Dues and subscriptions	(12,458)	(4,570)	(17,028)	0	0		0	(17,028)
Election expenses	0	0	0	0	0		0	0
Equipment maintenance & expensed	(124,884)	(87,667)	(212,551)	0	0		0	(212,551)
Equipment maintenance & expensed - IT	(172,945)	0	(172,945)	0	0		0	(172,945)
Equipment purchases and replacement	(1,861,673)	508	(1,861,165)	0	0		(9,403,946)	(11,265,111)
Gasoline and oil	(53,209)	(22,804)	(76,013)	0	0		0	(76,013)
Insurance - employee - medical & dental	(1,032,528)	(440,846)	(1,473,374)	0	0		0	(1,473,374)
Insurance - general	(413,718)	(177,308)	(591,026)	0	0		0	(591,026)
Miscellaneous expenses	(7,626)	(4,115)	(11,741)	0	0		0	(11,741)
Office supplies and expenses	(24,543)	(10,518)	(35,061)	0	0		0	(35,061)
Payroll taxes	(238,426)	(104,814)	(343,240)	0	0		0	(343,240)
Professional fees & services	(75,514)	(91,561)	(167,075)	0	0		969	(166,106)
Professional fees & services - GEMT	0	141,299	141,299	0	0		0	141,299
Rental Management Fee/repairs	0	0	0	0	0		0	0
Salaries	(3,900,460)	(1,592,468)	(5,492,928)	0	0		0	(5,492,928)
Salaries - OT	0	0	0	0	0		0	0
Supplies - cleaning & laundry	(13,152)	(5,636)	(18,788)	0	0		0	(18,788)
Training and education	(76,870)	(59,211)	(136,081)	0	0		0	(136,081)
Uniforms	(75,735)	(30,315)	(106,050)	0	0		0	(106,050)
Utilities	(60,808)	(26,062)	(86,870)	(51,147)	0		0	(138,017)
Vehicle maintenance & repairs	(96,135)	(18,125)	(114,260)	0	0		0	(114,260)
Work Comp Claims	(3,500)	(1,500)	(5,000)	0	0		0	(5,000)
Dispatch - CCE-911	0	0	0	(232,746)	0		0	(232,746)
Pension Contribution	0	0	0	0	265,475		0	265,475
Debt Service payments - principal + interest						(428,375)		(428,375)
TOTAL EXPENDITURES	($8,835,189)	($2,566,249)	($11,401,438)	($283,893)	$265,475	($428,375)	($9,402,977)	($21,251,208)
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$4,912,150	$1,624,141	$6,536,291	$94,094	($642,808)	$428,375	$9,394,551	$15,097,134

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS							
	PERCENT OF BUDGET USED				MAY 31, 2023			PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Tax collections	64.33%	64.41%	64.35%	64.32%	64.40%			64.65%
Building and other permits	29.22%		29.22%					29.22%
Ambulance fees, net		59.87%	59.87%					59.87%
Interest	187.67%	201.13%	191.27%	208.30%			15.74%	184.99%
Miscellaneous revenue	17.50%		17.50%					17.50%
Rental income								
COVID-19 Stimulus								
GEMT revenue		479.86%	479.86%					479.86%
TOTAL REVENUES	65.93%	77.80%	69.12%	66.12%	66.11%		15.74%	68.59%
EXPENDITURES								
Bank service charges	13.60%		24.15%					24.15%
Building maintenance	21.30%	21.30%	21.30%					21.30%
Depreciated assets - capital assets								
Doctors fees & medical exams	8.96%	8.96%	8.96%					8.96%
Dues and subscriptions	47.68%	46.52%	47.38%					47.38%
Election expenses								
Equipment maintenance & expensed	4.25%	26.24%	14.73%					14.73%
Equipment maintenance & expensed - IT	12.34%		12.34%					12.34%
Equipment purchases and replacement							0.75%	5.93%
Gasoline and oil	29.94%	29.94%	29.94%					29.94%
Insurance - employee - medical & dental	33.27%	33.53%	33.35%					33.35%
Insurance - general	7.14%	7.14%	7.14%					7.14%
Miscellaneous expenses	13.09%	24.84%	17.61%					17.61%
Office supplies and expenses	23.45%	23.45%	23.45%					23.45%
Payroll taxes	43.70%	42.26%	43.27%					43.27%
Professional fees & services	33.82%	30.58%	32.08%					32.48%
Professional fees & services - GEMT		356.91%	356.91%					356.91%
Rental Management Fee/repairs								
Salaries	38.61%	38.97%	38.72%					38.72%
Salaries - OT								
Supplies - cleaning & laundry	34.08%	34.08%	34.08%					34.08%
Training and education	39.60%	15.56%	31.06%					31.06%
Uniforms	25.94%	27.28%	26.33%					26.33%
Utilities	37.73%	37.73%	37.73%	44.38%				40.37%
Vehicle maintenance & repairs	30.84%	34.09%	31.38%					31.38%
Work Comp Claims	0.00%	0.00%	0.00%					0.00%
Dispatch - CCE-911				50.00%				50.00%
Pension Contribution					114.25%			114.25%
Debt Service payments - principal + interest						82.86%		82.86%
TOTAL EXPENDITURES	32.08%	39.47%	33.89%	49.07%	114.25%	82.86%	0.76%	32.84%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)								

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			MAY 31, 2023	PAGE 9
	ACTUAL Y-T-D	BUDGET	BUDGET	% OF BUDGET
REVENUES				
Tax collections	$7,164,265	$11,136,932	($3,972,667)	64.33%
Building and other permits	51,143	175,000	(123,857)	29.22%
Interest	375,135	200,000	175,135	187.57%
Miscellaneous revenue	350	2,000	(1,650)	17.50%
Rental income		0	0	
COVID Stimulus revenue			0	
TOTAL REVENUES	$7,590,893	$11,513,932	($3,923,039)	65.93%
EXPENDITURES				
Bank service charges	$68	$500	($432)	13.60%
Building maintenance	12,391	58,170	(45,779)	21.30%
Depreciated assets - capital assets	59,780	581,632	(521,852)	10.28%
Doctors fees & medical exams	2,258	25,200	(22,942)	8.96%
Dues and subscriptions	11,355	23,813	(12,458)	47.68%
Election expenses		0	0	
Equipment maintenance & expensed	5,538	130,422	(124,884)	4.25%
Equipment maintenance & expensed - IT	24,355	197,300	(172,945)	12.34%
Equipment purchases and replacement	638,327	2,500,000	(1,861,673)	25.53%
Gasoline and oil	22,741	75,950	(53,209)	29.94%
Insurance - employee - medical & dental	514,892	1,547,420	(1,032,528)	33.27%
Insurance - general	31,832	445,550	(413,718)	7.14%
Miscellaneous expenses	1,149	8,775	(7,626)	13.09%
Office supplies and expenses	7,517	32,060	(24,543)	23.45%
Payroll taxes	185,074	423,500	(238,426)	43.70%
Professional fees & services	38,586	114,100	(75,514)	33.82%
Rental Management Fee/repairs		0	0	
Salaries	2,453,140	6,353,600	(3,900,460)	38.61%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	6,798	19,950	(13,152)	34.08%
Training and education	50,405	127,275	(76,870)	39.60%
Uniforms	26,530	102,265	(75,735)	25.94%
Utilities	36,842	97,650	(60,808)	37.73%
Vehicle maintenance & repairs	42,865	139,000	(96,135)	30.84%
Work Comp Claims		3,500	(3,500)	0.00%
TOTAL EXPENDITURES	$4,172,443	$13,007,632	($8,835,189)	32.08%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$3,418,450	($1,493,700)	4,912,150	-228.86%
General/Ambulance/Pension Overhead Transfer	($750,000)	($750,000)	$0	
TOTAL OVERHEAD TRANSFERS	($750,000)	($750,000)	$0	
USE OF DISTRICT RESERVES	0	$2,243,700		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$2,668,450	$0	$4,912,150	$0

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			MAY 31, 2023	PAGE 10
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$2,140,533	$3,323,360	($1,182,827)	64.41%
Ambulance fees, net	434,042	725,000	(290,958)	59.87%
Interest	150,844	75,000	**75,844**	**201.13%**
Miscellaneous revenue		0	0	
COVID-19 Stimulus			0	
GEMT revenue	575,833	120,000	**455,833**	**479.86%**
TOTAL REVENUES	$3,301,252	$4,243,360	($942,108)	77.80%
EXPENDITURES				
Bank service charges	$415	$1,500	($1,085)	27.67%
Building maintenance	5,311	24,930	(19,619)	21.30%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	968	10,800	(9,832)	8.96%
Dues and subscriptions	3,975	8,545	(4,570)	46.52%
Election expenses		0	0	
Equipment maintenance & expensed	31,183	118,850	(87,667)	26.24%
Equipment purchases and replacement	508	0	508	
Gasoline and oil	9,746	32,550	(22,804)	29.94%
Insurance - employee - medical & dental	222,334	663,180	(440,846)	33.53%
Insurance - general	13,642	190,950	(177,308)	7.14%
Miscellaneous expenses	1,360	5,475	(4,115)	24.84%
Office supplies and expenses	3,222	13,740	(10,518)	23.45%
Payroll taxes	76,686	181,500	(104,814)	42.25%
Professional fees & services	40,339	131,900	(91,561)	30.58%
Professional fees & services - GEMT	196,299	55,000	**141,299**	**356.91%**
Rental Management Fee/repairs		0	0	
Salaries	1,016,932	2,609,400	(1,592,468)	38.97%
Salaries - OT		0	0	
Supplies - EMS - cleaning	2,914	8,550	(5,636)	34.08%
Training and education	10,914	70,125	(59,211)	15.56%
Uniforms	11,370	41,685	(30,315)	27.28%
Utilities	15,788	41,850	(26,062)	37.73%
Vehicle maintenance & repairs	9,375	27,500	(18,125)	34.09%
Work Comp Claims		1,500	(1,500)	0.00%
TOTAL EXPENDITURES	$1,673,281	$4,239,530	($2,566,249)	39.47%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,627,971	$3,830	$1,624,141	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,627,971	$3,830	$1,624,141	$0

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			MAY 31, 2023	PAGE 11
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$713,905	$1,108,530	($394,625)	64.40%
Interest	22,292	5,000	**17,292**	**445.84%**
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	$736,197	$1,113,530	($377,333)	66.11%
EXPENDITURES				
Pension Fund	$2,129,005	$1,863,530	**$265,475**	**114.25%**
TOTAL EXPENDITURES	$2,129,005	$1,863,530	**$265,475**	**114.25%**
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($1,392,808)	($750,000)	($642,808)	185.71%
TRANSFER FROM GENERAL FUND	$750,000	$750,000	$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($642,808)	$0		

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			MAY 31, 2023	PAGE 12
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	$355,770	$553,150	($197,380)	64.32%
Interest	14,581	7,000	7,581	208.30%
TOTAL REVENUES	$370,351	$560,150	($189,799)	66.12%
EXPENDITURES				
Dispatching fees	$232,746	$465,492	($232,746)	50.00%
Telephone	14,139	20,000	(5,861)	70.70%
Communication expenses	26,664	71,950	(45,286)	37.06%
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	$273,549	$557,442	($283,893)	49.07%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$96,802	$2,708	$94,094	
USE OF DISTRICT RESERVES/TRANSFERS	$0	$0	$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$96,802	$2,708	$0	$0

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEBT SERVICE FUND			MAY 31, 2023	PAGE 13
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	$1,433,595	$2,141,322	($707,727)	66.95%
Interest	5,358	11,000	(5,642)	48.71%
TOTAL REVENUES	$1,438,953	$2,152,322	($713,369)	66.86%
EXPENDITURES				
Debt Service	$2,071,600	$2,499,975	($428,375)	82.86%
Professional fees	618	0	618	
TOTAL EXPENDITURES	$2,072,218	$2,499,975	($427,757)	82.89%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($633,265)	($347,653)	($285,612)	182.15%
USE OF DISTRICT RESERVES	$0	$347,653	($347,653)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES), net after uses	($633,265)	$0	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			MAY 31, 2023	PAGE 14
	ACTUAL Y-T-D	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	$0	$0	$0	
Interest	1,574	10,000	($8,426)	15.74%
TOTAL REVENUES	$1,574	$10,000	($8,426)	15.74%
EXPENDITURES				
Depreciated Assets	$0	$0	$0	
Equipment & Vehicles	0	0	0	
Professional Fees	969	0	969	
Buildings	71,101	9,475,047	(9,403,946)	0.75%
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	$72,070	$9,475,047	($9,402,977)	0.76%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($70,496)	($9,465,047)	$9,394,551	0.74%
USE OF DISTRICT RESERVES/TRANSFERS	$0	$9,465,047	($9,465,047)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	($70,496)	$0	$0	

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MAY 31, 2023	PAGE 15
	2023 ACTUAL Y-T-D	2022 ACTUAL Y-T-D	2023 - 2022 $ OVER (UNDER)	2023 - 2022 % OVER (UNDER)
REVENUES				
Tax collections	$7,164,265	$5,456,664	**$1,707,601**	31.29%
Building and other permits	51,143	89,733	**(38,590)**	-43.01%
Interest	375,135	38,107	**337,028**	884.43%
Miscellaneous revenue	350	775	(425)	
Rental income	0	0	0	
COVID Stimulus revenue	0	0	0	
TOTAL REVENUES	$7,590,893	$5,585,279	**$2,005,614**	**35.91%**
EXPENDITURES				
Bank service charges	$68	$139	($71)	-51.08%
Building maintenance	12,391	8,296	4,095	49.36%
Depreciated assets - capital assets	59,780	603,841	**(544,061)**	-90.10%
Doctors fees & medical exams	2,258	619	1,639	264.78%
Dues and subscriptions	11,355	7,809	3,546	45.41%
Election expenses	0	0	0	
Equipment maintenance & expensed	5,538	14,686	(9,148)	-62.29%
Equipment maintenance & expensed - IT	24,355	20,309	4,046	19.92%
Equipment purchases and replacement	638,327	21,853	**616,474**	2821.00%
Gasoline and oil	22,741	22,141	600	2.71%
Insurance - employee - medical & dental	514,892	497,870	**17,022**	3.42%
Insurance - general	31,832	16,162	**15,670**	96.96%
Miscellaneous expenses	1,149	1,102	47	4.26%
Office supplies and expenses	7,517	5,279	2,238	42.39%
Payroll taxes	185,074	167,927	**17,147**	10.21%
Professional fees & services	38,586	23,865	**14,721**	61.68%
Rental Management Fee/repairs	0	0	0	
Salaries	2,267,069	2,070,772	**196,297**	9.48%
Salaries - OT	186,071	153,866	**32,205**	20.93%
Supplies - cleaning & laundry	6,798	4,695	2,103	44.79%
Training and education	50,405	25,261	**25,144**	99.54%
Uniforms	26,530	22,435	4,095	18.25%
Utilities	36,842	20,373	**16,469**	80.84%
Vehicle maintenance & repairs	42,865	22,100	**20,765**	93.96%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	$4,172,443	$3,731,400	**$441,043**	11.82%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$3,418,450	$1,853,879	$1,564,571	84.39%
General/Ambulance/Dispatch/Pension OH Transfer	($750,000)	$0	($750,000)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$2,668,450	$1,853,879	$814,571	43.94%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MAY 31, 2023	PAGE 16
	2023 ACTUAL Y-T-D	2022 ACTUAL Y-T-D	2023 - 2022 $ OVER (UNDER)	2023 - 2022 % OVER (UNDER)
REVENUES				
Tax collections	$2,140,533	$1,628,746	**$511,787**	31.42%
Ambulance fees, net	434,042	378,974	**55,068**	14.53%
Interest	150,844	12,286	**138,558**	1127.77%
Miscellaneous revenue	0	3,649	(3,649)	-100.00%
COVID-19 Stimulus	0	0	0	
GEMT revenue	575,833	589,529	**(13,696)**	-2.32%
TOTAL REVENUES	$3,301,252	$2,613,184	**$688,068**	26.33%
EXPENDITURES				
Bank service charges	$415	$505	($90)	-17.82%
Building maintenance	5,311	3,555	1,756	49.40%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	968	265	703	265.28%
Dues and subscriptions	3,975	3,291	684	20.78%
Election expenses	0		0	
Equipment maintenance & expensed	31,183	38,833	(7,650)	-19.70%
Equipment purchases and replacement	508		508	
Gasoline and oil	9,746	9,489	257	2.71%
Insurance - employee - medical & dental	222,334	213,890	8,444	3.95%
Insurance - general	13,642	6,927	6,715	96.94%
Miscellaneous expenses	1,360	472	888	188.14%
Office supplies and expenses	3,222	2,262	960	42.44%
Payroll taxes	76,686	69,447	7,239	10.42%
Professional fees & services	40,339	7,478	**32,861**	439.44%
Professional fees & services - GEMT	196,299	207,376	**(11,077)**	-5.34%
Rental Management Fee/repairs	0		0	
Salaries	937,187	854,184	**83,003**	9.72%
Salaries - OT	79,745	66,071	**13,674**	20.70%
Supplies - EMS - cleaning	2,914	2,012	902	44.83%
Training and education	10,914	8,062	2,852	35.38%
Uniforms	11,370	9,615	1,755	18.25%
Utilities	15,788	8,733	7,055	80.79%
Vehicle maintenance & repairs	9,375	4,346	5,029	115.72%
Work Comp Claims	0	0	0	
TOTAL EXPENDITURES	$1,673,281	$1,516,813	**$156,468**	10.32%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,627,971	$1,096,371	$531,600	48.49%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	$1,627,971	$1,096,371	$531,600	48.49%

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2023	PAGE 17
CASH RESERVES AS OF MAY 31, 2023	MAY 31, 2023 ACTUAL Y-T-D	MAY 31, 2022 ACTUAL Y-T-D	2023 - 2022 $ OVER (UNDER)	2023 - 2022 % OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	$17,176,434.23	$18,934,912.55	($1,758,478.32)	-9.29%
Simmons Bank - Flexible Spending Account	25,267.03	4,562.62	20,704.41	453.78%
Simmons Bank - Health Reimbursement Account	1,253.27	6,998.12	(5,744.85)	-82.09%
Investment account - various	4,518,615.87	935,874.57	3,582,741.30	382.82%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	$21,721,755.40	$19,882,532.86	$1,839,222.54	9.25%
AMBULANCE FUND:				
Simmons Bank - 3181	$7,886,362.04	$6,971,861.73	$914,500.31	13.12%
Meramec Valley Bank - Money Market	7,698.38	7,709.91	(11.53)	-0.15%
Investment account	1,037,729.70	549,997.66	487,732.04	88.68%
TOTAL AMBULANCE FUND CASH BALANCES	$8,931,790.12	$7,529,569.30	$1,402,220.82	18.62%
TOTAL OPERATING FUND CASH BALANCES	$30,653,545.52	$27,412,102.16	$3,241,443.36	11.82%
LESS: Remaining 2023 Budget expenses, net	($11,401,438)	($11,135,803)	($265,635.00)	2.39%
ESTIMATED CASH RESERVE	$19,252,108	$16,276,299	$2,975,808.36	18.28%
# of Months - Estimated Reserve	13.39	11.32	2.07	18.28%
Estimated Reserve - %	111.62%	94.37%	17.25%	
Cash Balances, before reserves - committed funds	$19,252,108	$16,276,299		
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	($747,892)	($3,723,701)		
Monthly Expenses	1,437,264	1,437,264		
Months Cash on Hand, after reserves	-0.52	-2.59		

2023

District	Fund	Bank	Account #	Account Descriptio	January	February	March	April	May	June	July	August	September	October	November	December
				Average Rate	3.122%	3.296%	3.356%	4.552%	3.414%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Fenton FPD	Ambulance	Simmons Bank	3181	Ambulance	4.590%	4.850%	4.940%	5.120%	5.350%							
Fenton FPD	General	Simmons Bank	3207	General	4.590%	4.850%	4.940%	5.120%	5.350%							
Fenton FPD	Pension	Simmons Bank	2944	Pension	4.590%	4.850%	4.940%	5.120%	5.350%							
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	4.590%	4.850%	4.940%	5.120%	5.350%							
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	0.010%	0.010%	0.010%	0.010%	0.010%							
Fenton FPD	General	Simmons Bank	2969	Flexible Spending	4.590%	4.850%	4.950%	5.120%	5.350%							
Fenton FPD	Capital Projects	Simmons Bank	798	Capital Projects 2019	4.590%	4.850%	4.930%	5.120%	N/A							
Fenton FPD	Debt Service	Simmons Bank	806	Debt Service	0.500%	0.500%	0.500%	5.120%	0.500%							
Fenton FPD	Capital Projects	Simmons Bank	5766	Capital Projects 2022	0.050%	0.050%	0.050%	5.120%	0.050%							

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
12/31/2022	*****	*****	Not Avail.	*****	Not Avail.
6/30/2022	****	*****	*****	*****	****
3/31/2022	****	*****	*****	*****	****
3/31/2021	*****	*****	*****	*****	****
12/31/2020	*****	*****	*****	*****	****
6/30/2020	*****	*****	*****	*****	****
3/31/2020	*****	*****	*****	*****	****
12/31/2019	*****	*****	*****	*****	****

BankRate.com
Period Ending:

12/31/2017	*****	****	Not Avail.	*****	***
6/30/2017	*****	n/a	Not Avail.	*****	***
3/31/2017	****	n/a	***	*****	***
12/31/2016	****	n/a	Not Avail.	Not Avail.	Not Avail.
9/30/2016	****	n/a	Not Avail.	Not Avail.	Not Avail.
6/30/2016	****	n/a	Not Avail.	Not Avail.	Not Avail.
3/31/2016	Not Avail.	n/a	Not Avail.	Not Avail.	Not Avail.
12/31/2015	Not Avail.	n/a	Not Avail.	Not Avail.	Not Avail.

DepositAccounts.com
Period Ending:

12/31/2022					
Institution Health	B	A+	B+	A	Not Avail.
Texas Ratio	A+	A+	A	A+	Not Avail.
6/30/2022					
Institution Health	B+	A+	B+	B+	A
Texas Ratio	A+	A+	A+	A	A+
3/31/2022					
Institution Health	A	A+	A	A	A
Texas Ratio	A+	A+	A+	A+	A+
3/31/2021					
Institution Health	A	A+	B+	A	A
Texas Ratio	A+	A+	A	A	A+

Ratings Key:

BankRate.com	*****	Superior	BauerFinancial.com	*****	Superior
	****	Sound		****	Excellent
	***	Performing		*** 1/2	Good
	**			***	Adequate
	*	Lowest Rated		**	Problematic
				*	Troubled

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Health

B

Data as of Q4 2022

Learn why bank health matters

Health Grade Components

A+ Texas Ratio ▲ C+ Texas Ratio Trend ▼ F Deposit Growth ▼ C 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, 2022 Commerce Bank had $19.28 million in non-current loans and owned real-estate with $2.16 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.89% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall

FDIC Certificate #	24998
Year Established	1984
Employees	4414
Primary Regulator	FED

Profit Margin

Return on Assets - YTD	1.38%
Return on Equity - YTD	19.9%
Annual Interest Income	$983.4MM

Assets and Liabilities

Assets	Q4 2022	$31.68B
	vs Q4 2021	*$36.52B*
Loans	Q4 2022	$16.16B
	vs Q4 2021	*$15.03B*
Deposits	Q4 2022	$26.43B
	vs Q4 2021	*$30.06B*
Equity Capital	Q4 2022	$2.01B
	vs Q4 2021	*$3.00B*
Loan Loss Allowance	Q4 2022	$150.1MM
	vs Q4 2021	*$150.0MM*
Unbacked Noncurrent Loans	Q4 2022	$18.2MM
	vs Q4 2021	*$17.0MM*
Real Estate Owned	Q4 2022	$1.1MM
	vs Q4 2021	*$2.2MM*

Health

A+

Data as of Q4 2022

Learn why bank health matters

Health Grade Components

A+ Texas Ratio ▲ B+ Texas Ratio Trend ▼ A Deposit Growth ▼ A+ 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, 2022 Simmons Bank had $50.9 million in non-current loans and owned real-estate with $3.63 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 1.40% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall

FDIC Certificate #	3890
Year Established	1903
Employees	3218
Primary Regulator	FED

Profit Margin

Return on Assets - YTD	1.11%
Return on Equity - YTD	8.64%
Annual Interest Income	$861.6MM

Assets and Liabilities

Assets	Q4 2022 *vs Q4 2021*	$27.41B *$24.69B*
Loans	Q4 2022 *vs Q4 2021*	$15.95B *$11.84B*
Deposits	Q4 2022 *vs Q4 2021*	$22.68B *$19.55B*
Equity Capital	Q4 2022 *vs Q4 2021*	$3.43B *$3.42B*
Loan Loss Allowance	Q4 2022 *vs Q4 2021*	$197.0MM *$205.3MM*
Unbacked Noncurrent Loans	Q4 2022 *vs Q4 2021*	$48.5MM *$56.6MM*
Real Estate Owned	Q4 2022 *vs Q4 2021*	$2.4MM *$4.5MM*

Health

B+

Data as of Q4 2022

Learn why bank health matters

Health Grade Components

A Texas Ratio ▲ C+ Texas Ratio Trend ▼ C Deposit Growth ▼ B+ 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, 2022 Alliance Credit Union had $2.34 million in non-current loans and owned real-estate with $39.26 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 5.97% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall

NCUA #	63789
Year Chartered	1948
Employees	74
Primary Regulator	

Profit Margin

Return on Assets - YTD	0.76%
Return on Equity - YTD	7.43%
Annual Interest Income	$12.4MM

Assets and Liabilities

Assets	Q4 2022	$365.6MM
	vs Q4 2021	*$375.1MM*
Loans	Q4 2022	$325.4MM
	vs Q4 2021	*$290.6MM*
Deposits	Q4 2022	$280.4MM
	vs Q4 2021	*$300.9MM*
Equity Capital	Q4 2022	$37.9MM
	vs Q4 2021	*$35.1MM*
Loan Loss Allowance	Q4 2022	$1.4MM
	vs Q4 2021	*$1.5MM*
Unbacked Noncurrent Loans	Q4 2022	$2.3MM
	vs Q4 2021	*$1.9MM*
Real Estate Owned	Q4 2022	$0
	vs Q4 2021	*$0*

Health

A

Data as of Q4 2022

Learn why bank health matters

Health Grade Components

A+ Texas Ratio ▲ C+ Texas Ratio Trend ▼ A+ Deposit Growth ▼ A+ 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, 2022 Academy Bank had $18.56 million in non-current loans and owned real-estate with $404.3 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.59% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overall

FDIC Certificate #	19600
Year Established	1966
Employees	454
Primary Regulator	OCC

Profit Margin

Return on Assets - YTD	1.28%
Return on Equity - YTD	7.98%
Annual Interest Income	$93.4MM

Assets and Liabilities

Assets	Q4 2022	$2.44B
	vs Q4 2021	*$2.31B*
Loans	Q4 2022	$1.87B
	vs Q4 2021	*$1.63B*
Deposits	Q4 2022	$1.99B
	vs Q4 2021	*$1.83B*
Equity Capital	Q4 2022	$376.4MM
	vs Q4 2021	*$387.8MM*
Loan Loss Allowance	Q4 2022	$27.9MM
	vs Q4 2021	*$32.9MM*
Unbacked Noncurrent Loans	Q4 2022	$18.6MM
	vs Q4 2021	*$20.5MM*
Real Estate Owned	Q4 2022	$0
	vs Q4 2021	*$0*

FENTON FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

EMERGENCY CALLS

2023 Calls					2022 Calls			
Fire	EMS	Other	TOTAL		Fire	EMS	Other	TOTAL
76	364	7	447	Jan	80	371	9	460
71	328	5	404	Feb	64	314	7	385
81	361	5	447	Mar	101	339	12	452
111	369	6	486	Apr	76	367	7	450
74	390	7	471	May	102	389	7	498
			-	Jun	100	414	5	519
			-	Jul	90	444	8	542
			-	Aug	86	391	11	488
			-	Sep	81	398	5	484
			-	Oct	82	392	8	482
			-	Nov	73	389	7	469
			-	Dec	109	370	7	486
413	**1,812**	**30**	**2,255**	**TOTAL**	**1,044**	**4,578**	**93**	**5,715**
83	**362**	**6**	**445**	**AVG**	**87**	**382**	**8**	**469**

DIFFERENCE in Calls					DIFFERENCE Percentage			
Fire	EMS	Other	Total		Fire	EMS	Other	Total
↓ -4	↓ -7	↓ -2	↓ -13	Jan	↓ -5%	↓ -2%	↓ -22%	↓ -3%
↑ 7	↑ 14	↓ -2	↑ 19	Feb	↑ 11%	↑ 4%	↓ -29%	↑ 5%
↓ -20	↑ 22	↓ -7	↓ -5	Mar	↓ -20%	↑ 6%	↓ -58%	↓ -1%
↑ 35	↑ 2	↓ -1	↑ 36	Apr	↑ 46%	↑ 1%	↓ -14%	↑ 8%
↓ -28	↑ 1	↑ 0	↓ -27	May	↓ -27%	↑ 0%	↑ 0%	↓ -5%
				Jun				
				Jul				
				Aug				
				Sep				
				Oct				
				Nov				
				Dec				
↓ -10	**↑ 32**	**↓ -12**	**↑ 10**	**TOTAL**	**↓ -1%**	**↑ 1%**	**↓ -13%**	**↑ 0%**
↓ -4	**↓ -19**	**↓ -2**	**↓ -24**	**AVG**	**↓ -5%**	**↓ -5%**	**↓ -23%**	**↓ -5%**

PREPARED FOR FENTON FIRE PROTECTION DISTRICT

By:

EMS|MC
EMS MANAGEMENT & CONSULTANTS
RESULTS | SERVICE | COMMUNITY

12 MONTH DATE OF SERVICE ANALYSIS

Primary Payor Mix
6-12 Month Mature Average

Primary Payor	% of Trips
Medicare	24%
Medicare Advantage	33%
Insurance	18%
Medicaid	4%
Medicaid MCO	7%
Patient	13%
Facility	0%
Other Govt. Payers	0%
TPL	0%

Net Collection Percentages
6-12 Month Mature Average

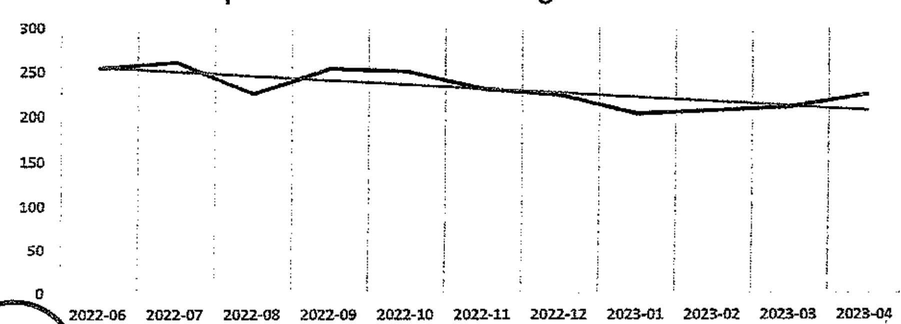
Primary Payor	Coll %
Medicare	99%
Medicare Advantage	98%
Insurance	73%
Medicaid	100%
Medicaid MCO	97%
Patient	5%
Facility	0%
Other Govt. Payers	67%
TPL	57%

Cash Per Trip
6-12 Month Mature Average

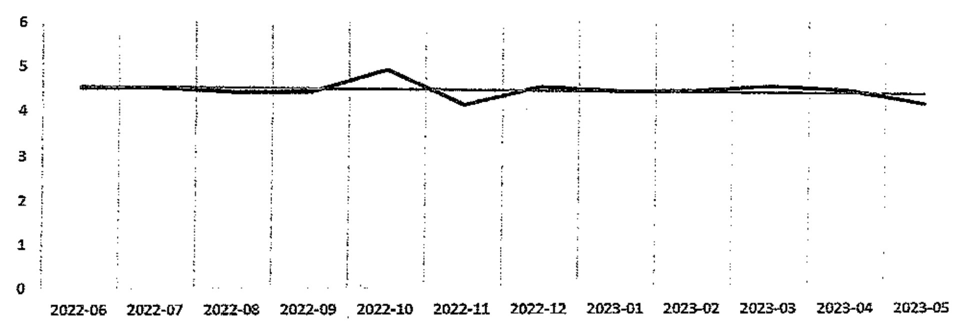
Primary Payor	CPT
Medicare	$ 456.05
Medicare Advantage	$ 360.38
Insurance	$ 467.28
Medicaid	$ 450.34
Medicaid MCO	$ 407.74
Patient	$ 22.21
Facility	$ -
Other Govt. Payers	$ 533.17
TPL	$ 419.42

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	254	207,803.21	89,933.45	117,869.76	(0.63)	87,720.37	28,941.68	178.56	1,386.90	818.12	464.05	344.65	74.3%
2022-07	260	211,350.21	88,263.83	123,086.38	0.64	97,130.15	23,621.59	1,059.00	3,393.00	812.89	473.41	369.50	78.1%
2022-08	225	182,220.26	75,117.61	107,102.65	(12.19)	87,171.69	17,755.21	82.25	2,270.19	809.87	476.01	387.06	81.3%
2022-09	253	204,400.00	89,611.92	114,788.08	-	94,306.79	13,550.54	332.25	7,263.00	807.91	453.71	371.44	81.9%
2022-10	250	202,465.00	84,372.32	118,092.68	3.25	94,459.42	15,804.93	-	7,825.08	809.86	472.37	377.84	80.0%
2022-11	230	186,107.00	81,216.11	104,890.89	-	80,587.55	13,043.21	-	11,260.13	809.16	456.05	350.38	76.8%
2022-12	223	181,444.21	73,752.43	107,691.78	(25.00)	87,521.44	7,271.24	-	12,924.10	813.65	482.92	392.47	81.3%
2023-01	202	164,150.42	70,893.36	93,257.06	(0.02)	73,357.55	893.00	-	19,006.53	812.63	461.67	363.16	78.7%
2023-02	206	167,863.42	63,147.72	104,715.70	3.25	68,925.78	2,218.00	628.00	34,196.67	814.87	508.33	331.54	65.2%
2023-03	210	170,725.21	66,824.46	103,900.75	(0.20)	69,125.15	727.00	-	34,048.80	812.98	494.77	329.17	66.5%
2023-04	224	182,255.00	44,805.27	137,449.73	-	50,835.61	-	-	86,614.12	813.64	613.61	226.94	37.0%
2023-05	197	159,623.00	4,795.67	154,827.33	-	4,549.99	-	-	150,277.34	810.27	785.93	23.10	2.9%
Totals	2,734	2,220,406.94	832,734.15	1,387,672.79	(30.90)	895,691.49	123,826.40	2,280.06	370,465.86	812.15	507.56	326.78	64.4%

Trip Count Trend - Excluding Current Month



Average Loaded Miles



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12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICARE

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	59	48,503.21	20,543.86	27,959.35	-	27,934.55	203.36	178.56	(0.00)	822.09	473.89	470.44	99.3%
2022-07	65	52,507.00	22,559.44	29,947.56	-	28,964.56	-	-	983.00	807.80	460.73	445.61	96.7%
2022-08	57	46,077.21	20,182.22	25,894.99	-	25,977.24	-	82.25	-	808.37	454.30	454.30	100.0%
2022-09	60	47,780.00	20,346.89	27,433.11	-	27,498.76	-	82.25	16.60	796.33	457.22	456.94	99.9%
2022-10	62	49,590.00	21,164.49	28,425.51	-	28,163.41	-	-	262.10	799.84	458.48	454.25	99.1%
2022-11	55	44,200.00	19,033.41	25,166.59	-	25,069.48	-	-	97.11	803.64	457.57	455.81	99.6%
2022-12	53	43,021.00	18,307.62	24,713.38	-	24,074.44	102.24	-	536.70	811.72	466.29	454.23	97.4%
2023-01	55	44,462.21	17,605.81	26,856.40	-	26,277.63	-	-	578.77	808.40	488.30	477.78	97.8%
2023-02	52	42,400.00	15,801.44	26,598.56	-	25,479.21	-	-	1,119.35	815.38	511.51	489.98	95.8%
2023-03	51	41,016.21	16,503.69	24,512.52	(0.20)	23,290.23	-	-	1,222.49	804.24	480.64	456.67	95.0%
2023-04	54	43,883.00	14,917.76	28,965.24	-	20,732.20	-	-	8,233.04	812.65	536.39	383.93	71.6%
2023-05	32	26,470.00	625.62	25,844.38	-	848.04	-	-	24,996.34	827.19	807.64	26.50	3.3%
Totals	655	529,909.84	207,592.25	322,317.59	(0.20)	284,309.75	305.60	343.06	38,045.50	809.02	492.09	433.54	88.1%

MEDICARE ADVANTAGE

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	74	60,258.00	33,833.95	26,424.05	(0.63)	26,013.78	570.00	-	(159.10)	814.30	357.08	351.54	98.4%
2022-07	74	60,174.00	32,349.17	27,824.83	-	27,682.98	383.85	242.00	0.00	813.16	376.01	370.82	98.6%
2022-08	73	59,033.63	32,255.16	26,778.47	(12.19)	26,120.06	670.60	-	(0.00)	808.68	366.83	357.81	97.5%
2022-09	93	75,796.00	43,195.81	32,600.19	-	32,320.19	530.00	250.00	-	815.01	350.54	344.84	98.4%
2022-10	74	60,307.00	31,507.42	28,799.58	-	27,333.84	920.74	-	545.00	814.96	389.18	369.38	94.9%
2022-11	92	74,227.00	39,241.14	34,985.86	-	34,005.86	-	-	980.00	806.82	380.28	369.63	97.2%
2022-12	88	71,870.21	36,086.91	35,783.30	(25.00)	33,434.33	-	-	2,373.97	816.71	406.63	379.94	93.4%
2023-01	72	58,919.21	33,717.30	25,201.91	(0.02)	23,569.45	-	-	1,632.48	818.32	350.03	327.35	93.5%
2023-02	76	62,249.42	32,735.48	29,513.94	-	22,379.94	-	-	7,134.00	819.07	388.34	294.47	75.8%
2023-03	60	49,528.00	26,822.24	22,705.76	-	20,986.39	-	-	1,719.37	825.47	378.43	349.77	92.4%
2023-04	72	58,189.00	19,538.69	38,650.31	-	16,977.29	-	-	21,673.02	808.18	536.81	235.80	43.9%
2023-05	71	57,320.00	4,170.05	53,149.95	-	3,701.95	-	-	49,448.00	807.32	748.59	52.14	7.0%
Totals	919	747,871.47	365,453.32	382,418.15	(37.84)	294,526.06	3,075.19	492.00	85,346.74	813.79	416.12	319.95	76.9%

INSURANCE

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	43	34,646.00	9,846.84	24,799.16	-	20,443.84	4,355.32	-	-	805.72	576.72	475.44	82.4%
2022-07	50	41,057.00	6,941.56	34,115.44	-	26,174.70	7,940.74	817.00	817.00	821.14	682.31	507.15	74.3%
2022-08	52	42,363.42	8,915.33	33,448.09	-	24,656.29	7,346.61	-	1,445.19	814.68	643.23	474.16	73.7%
2022-09	42	35,159.00	7,997.38	27,161.62	-	19,261.68	4,325.54	-	3,574.40	837.12	646.71	458.61	70.9%
2022-10	51	41,553.00	10,089.41	31,463.59	3.25	21,477.17	5,140.19	-	4,842.98	814.76	616.93	421.12	68.3%
2022-11	24	19,596.00	3,377.68	16,218.32	-	11,230.09	3,016.21	-	1,972.02	816.50	675.76	467.92	69.2%
2022-12	30	24,912.00	2,907.37	22,004.63	-	15,219.20	2,498.00	-	4,287.43	830.40	733.49	507.31	69.2%
2023-01	34	28,135.00	6,931.52	21,203.48	-	12,919.20	-	-	8,284.28	827.50	623.63	379.98	60.9%
2023-02	26	20,886.00	2,565.61	18,320.39	3.25	8,972.48	-	628.00	9,972.66	803.31	704.63	320.94	45.5%
2023-03	37	30,281.00	8,175.52	22,105.48	-	9,673.54	727.00	-	11,704.94	818.41	597.45	261.45	43.8%
2023-04	39	31,979.00	2,494.34	29,484.66	-	5,793.60	-	-	23,691.06	819.97	756.02	148.55	19.6%
2023-05	24	19,749.00	-	19,749.00	-	-	-	-	19,749.00	822.88	822.88	-	0.0%
Totals	452	370,316.42	70,242.56	300,073.86	6.50	175,821.79	35,349.61	1,445.00	90,340.96	819.28	663.88	385.79	58.1%

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12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

MEDICAID

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	13	10,349.00	4,470.21	5,878.79	-	5,878.79	-	-	-	796.08	452.21	452.21	100.0%
2022-07	12	9,384.00	3,991.34	5,392.66	-	5,392.66	-	-	-	782.00	449.39	449.39	100.0%
2022-08	6	4,878.00	1,978.81	2,899.19	-	2,899.19	-	-	-	813.00	483.20	483.20	100.0%
2022-09	10	7,855.00	3,325.32	4,529.68	-	4,529.68	-	-	-	785.50	452.97	452.97	100.0%
2022-10	10	7,808.00	3,447.26	4,360.74	-	4,360.74	-	-	-	780.80	436.07	436.07	100.0%
2022-11	9	7,210.00	3,250.77	3,959.23	-	3,959.23	-	-	-	801.11	439.91	439.91	100.0%
2022-12	9	7,196.00	3,110.09	4,085.91	-	4,085.91	-	-	-	799.56	453.99	453.99	100.0%
2023-01	8	6,213.00	2,527.13	3,685.87	-	2,951.87	-	-	734.00	776.63	460.73	368.98	80.1%
2023-02	3	2,411.00	1,058.41	1,352.59	-	1,352.59	-	-	-	803.67	450.86	450.86	100.0%
2023-03	4	3,194.00	1,446.86	1,747.14	-	1,747.14	-	-	-	798.50	436.79	436.79	100.0%
2023-04	3	2,525.00	301.85	2,223.15	-	588.15	-	-	1,635.00	841.67	741.05	196.05	26.5%
2023-05	4	3,147.00	-	3,147.00	-	-	-	-	3,147.00	786.75	786.75	-	0.0%
Totals	91	72,170.00	28,908.05	43,261.95	-	37,745.95	-	-	5,516.00	793.08	475.41	414.79	87.2%

MEDICAID MCO

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	15	12,385.00	6,006.59	6,378.41	-	6,378.41	-	-	-	825.67	425.23	425.23	100.0%
2022-07	15	12,347.00	6,101.11	6,245.89	-	6,245.89	-	-	-	823.13	416.39	416.39	100.0%
2022-08	18	14,593.00	6,984.45	7,608.55	-	6,783.55	-	-	825.00	810.72	422.70	376.86	89.2%
2022-09	20	15,997.00	7,782.60	8,214.40	-	8,214.40	-	-	-	799.85	410.72	410.72	100.0%
2022-10	28	23,164.00	10,810.74	12,353.26	-	11,638.26	-	-	715.00	827.29	441.19	415.65	94.2%
2022-11	11	8,588.00	4,220.71	4,367.29	-	4,367.29	-	-	-	780.73	397.03	397.03	100.0%
2022-12	18	14,179.00	7,105.42	7,073.58	-	7,073.58	-	-	-	787.72	392.98	392.98	100.0%
2023-01	17	13,707.00	6,148.08	7,558.92	-	6,817.92	-	-	741.00	806.29	444.64	401.05	90.2%
2023-02	22	17,711.00	6,979.78	10,731.22	-	8,192.56	-	-	2,538.66	805.05	487.78	372.39	76.3%
2023-03	34	27,428.00	11,731.15	15,696.85	-	12,649.85	-	-	3,047.00	806.71	461.67	372.05	80.6%
2023-04	26	21,025.00	5,902.63	15,122.37	-	5,905.37	-	-	9,217.00	808.65	581.63	227.13	39.1%
2023-05	20	15,738.00	-	15,738.00	-	-	-	-	15,738.00	786.90	786.90	-	0.0%
Totals	244	196,862.00	79,773.26	117,088.74	-	84,267.08	-	-	32,821.66	806.81	479.87	345.36	72.0%

PATIENT

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	49	40,815.00	15,232.00	25,583.00	-	224.00	23,813.00	-	1,546.00	832.96	522.10	4.57	0.9%
2022-07	42	34,029.21	16,321.21	17,708.00	0.64	817.36	15,297.00	-	1,593.00	810.22	421.62	19.46	4.6%
2022-08	18	14,382.00	4,644.00	9,738.00	-	-	9,738.00	-	-	799.00	541.00	-	0.0%
2022-09	23	18,142.00	6,963.92	11,178.08	-	1,042.08	8,695.00	-	1,441.00	788.78	486.00	45.31	9.3%
2022-10	23	18,579.00	7,353.00	11,226.00	-	784.00	8,982.00	-	1,460.00	807.78	488.09	34.09	7.0%
2022-11	37	30,574.00	11,720.00	18,854.00	-	1,397.00	10,027.00	-	7,430.00	826.32	509.57	37.76	7.4%
2022-12	21	16,801.00	6,016.87	10,784.13	-	387.13	4,671.00	-	5,726.00	800.05	513.53	18.43	3.6%
2023-01	13	10,290.00	3,916.00	6,374.00	-	-	893.00	-	5,481.00	791.54	490.31	-	0.0%
2023-02	22	17,797.00	4,007.00	13,790.00	-	860.00	2,218.00	-	10,712.00	808.95	626.82	39.09	6.2%
2023-03	20	15,987.00	2,145.00	13,842.00	-	-	-	-	13,842.00	799.35	692.10	-	0.0%
2023-04	25	20,504.00	1,650.00	18,854.00	-	-	-	-	18,854.00	820.16	754.16	-	0.0%
2023-05	43	34,753.00	-	34,753.00	-	-	-	-	34,753.00	808.21	808.21	-	0.0%
Totals	336	272,653.21	79,969.00	192,684.21	0.64	5,511.57	84,334.00	-	102,838.00	811.47	573.46	16.40	2.9%

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EMS|MC

12 MONTH DATE OF SERVICE ANALYSIS BY PRIMARY PAYOR CATEGORY

FACILITY

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-07	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-09	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-12	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-01	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-02	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-03	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-04	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2023-05	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Totals	-	-	-	-	-	-	-	-	-	-	-	-	0.0%

OTHER GOVT. PAYERS

DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	1	847.00	-	847.00	-	847.00	-	-	-	847.00	847.00	847.00	100.0%
2022-07	1	928.00	-	928.00	-	928.00	-	-	-	928.00	928.00	928.00	100.0%
2022-08	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-09	2	1,537.00	-	1,537.00	-	722.00	-	-	815.00	768.50	768.50	361.00	47.0%
2022-10	2	1,464.00	-	1,464.00	-	702.00	762.00	-	-	732.00	732.00	351.00	48.0%
2022-11	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-12	2	1,664.00	-	1,664.00	-	1,664.00	-	-	-	832.00	832.00	832.00	100.0%
2023-01	1	703.00	-	703.00	-	-	-	-	703.00	703.00	703.00	-	0.0%
2023-02	3	2,643.00	-	2,643.00	-	1,689.00	-	-	954.00	881.00	881.00	563.00	63.9%
2023-03	2	1,635.00	-	1,635.00	-	778.00	-	-	857.00	817.50	817.50	389.00	47.6%
2023-04	3	2,538.00	-	2,538.00	-	839.00	-	-	1,699.00	846.00	846.00	279.67	33.1%
2023-05	2	1,719.00	-	1,719.00	-	-	-	-	1,719.00	859.50	859.50	-	0.0%
Totals	19	15,678.00	-	15,678.00	-	8,169.00	762.00	-	6,747.00	825.16	825.16	429.95	52.1%

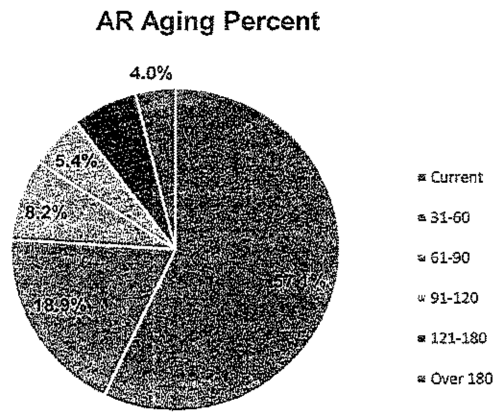
TPL

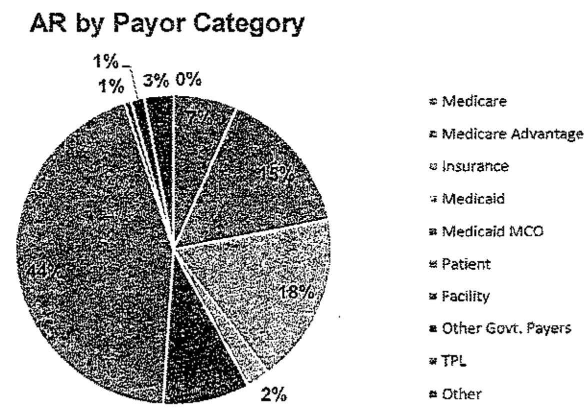
DOS	Trip Count	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Balance Due	Gross Chg/Trip	Net Chg/Trip	Cash/Trip	Net Coll %
2022-06	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-07	1	924.00	-	924.00	-	924.00	-	-	-	924.00	924.00	924.00	100.0%
2022-08	1	893.00	157.64	735.36	-	735.36	-	-	-	893.00	735.36	735.36	100.0%
2022-09	3	2,134.00	-	2,134.00	-	718.00	-	-	1,416.00	711.33	711.33	239.33	33.6%
2022-10	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
2022-11	2	1,712.00	372.40	1,339.60	-	558.60	-	-	781.00	856.00	669.80	279.30	41.7%
2022-12	2	1,801.00	218.15	1,582.85	-	1,582.85	-	-	-	900.50	791.43	791.43	100.0%
2023-01	2	1,721.00	47.52	1,673.48	-	821.48	-	-	852.00	860.50	836.74	410.74	49.1%
2023-02	2	1,766.00	-	1,766.00	-	-	-	-	1,766.00	883.00	883.00	-	0.0%
2023-03	2	1,656.00	-	1,656.00	-	-	-	-	1,656.00	828.00	828.00	-	0.0%
2023-04	2	1,612.00	-	1,612.00	-	-	-	-	1,612.00	806.00	806.00	-	0.0%
2023-05	1	727.00	-	727.00	-	-	-	-	727.00	727.00	727.00	-	0.0%
Totals	18	14,946.00	795.71	14,150.29	-	5,340.29	-	-	8,810.00	830.33	786.13	296.68	37.7%

OUTSTANDING AR AGING BY PAYOR CATEGORY

AGING BY AGING DATE & CURRENT PAYOR

Current Payor	Current	31-60	61-90	91-120	121-180	Over 180	Total
Medicare	24,071.00	724.00	6.44	-	(684.66)	2,534.00	26,650.78
Medicare Advantage	46,846.39	10,310.90	-	4,079.00	739.00	805.00	62,780.29
Insurance	46,122.63	17,857.06	8,788.89	-	(259.80)	453.80	72,962.58
Medicaid	8,109.63	955.79	-	-	742.00	(45.00)	9,762.42
Medicaid MCO	32,015.48	3,163.44	1,500.00	-	-	(436.95)	36,241.97
Patient	67,430.60	33,872.30	22,482.25	17,942.80	25,579.65	12,075.41	179,383.01
Facility	-	2,802.08	-	-	-	-	2,802.08
Other Govt. Payers	3,746.35	1,118.18	857.00	-	-	-	5,721.53
TPL	4,824.00	6,521.00	-	-	-	779.00	12,124.00
Other	-	-	-	-	-	-	-
Total	233,166.08	77,324.75	33,634.58	22,021.80	26,116.19	16,165.26	408,428.66





ACCOUNTS RECEIVABLE RECONCILIATION REPORT

For Account Period Ending: May 31, 2023

Month	Beginning A/R	Gross Charges	Contr Allow	Net Charges	Rev Adj	Payments	Write Offs	Refunds	Ending A/R
2023-01	415,926.33	198,288.00	69,417.47	128,870.53	-	78,607.42	26,012.33	(1,109.44)	441,286.55
2023-02	441,286.55	137,328.84	75,912.80	61,416.04	(21.11)	79,867.83	14,397.03	(1,472.61)	409,931.45
2023-03	409,931.45	185,393.21	90,269.54	95,123.67	(206.85)	105,090.57	28,952.56	(2,532.04)	373,750.88
2023-04	373,750.88	175,683.00	67,287.08	108,395.92	(0.75)	69,248.44	14,709.82	(250.00)	398,439.29
2023-05	398,439.29	205,942.00	88,736.68	117,205.32	(14.71)	95,704.44	12,154.22	(628.00)	408,428.66
FY Total	415,926.33	902,635.05	391,623.57	511,011.48	(243.42)	428,518.70	96,225.96	(5,992.09)	408,428.66

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Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2023

ASSETS

Current Assets		
Simmons Bank-General Account	$ 17,176,434.23	
Simmons Bank-Flexible Spendin	25,267.03	
Simmons Bank-Health Reimburse	1,253.27	
Petty Cash	185.00	
Investment Account	4,518,615.87	
Taxes Receivable - Current	7,292,709.00	
Due From Ambulance	3,496.56	
Interest Receivable	19,323.79	
Prepaid Expenses	815,962.42	
Total Current Assets		29,853,247.17
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 29,853,247.17

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	$ 401,397.18	
FSA Liability	9,372.55	
IRS Payroll Taxes W/H	5,579.74	
Capital Lease Payable	124,760.66	
Total Current Liabilities		541,110.13
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	2,441,643.00	
Total Deferred Inflows of Resources		2,441,643.00
Total Liabilities		2,982,753.13
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	3,386,081.37	
Excess Revenue over (under) Ex	2,668,450.25	
Total Fund Balance		26,870,494.04
Total Liab., Def. Inflows & Fund Balance		$ 29,853,247.17

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Tax Revenues	$	37,399.77	28.32	$	7,164,264.96	94.38
Interest Income		81,497.55	61.71		375,134.54	4.94
Miscellaneous Revenue		100.00	0.08		350.00	0.00
Permit Revenue		13,061.00	9.89		51,143.00	0.67
Total Revenues		132,058.32	100.00		7,590,892.50	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		132,058.32	100.00		7,590,892.50	100.00
Expenditures						
Salaries		407,876.99	308.86		2,267,069.15	29.87
Salaries OT		38,941.35	29.49		186,070.96	2.45
Depreciated Assets		54,125.00	40.99		59,779.55	0.79
Payroll Taxes		33,462.45	25.34		185,073.60	2.44
Office Supplies		718.89	0.54		7,517.19	0.10
IT Expenses		1,858.00	1.41		24,354.81	0.32
Gas & Oil-Fuel		5,210.56	3.95		22,741.36	0.30
Bank Charges		6.60	0.00		67.60	0.00
Equipment Purchases		95,602.26	72.39		638,326.81	8.41
Dues & Subscriptions		1,799.50	1.36		11,355.43	0.15
Insurance - General		3,557.88	2.69		31,832.30	0.42
Insurance - Employee		103,729.01	78.55		514,891.51	6.78
Professional Fees		3,776.27	2.86		38,586.15	0.51
Building Maintenance		3,830.32	2.90		12,391.28	0.16
Equipment Maintenance		939.69	0.71		5,538.20	0.07
Vehicle Maintenance		22,850.70	17.30		42,865.18	0.56
Doctors Fees		1,491.00	1.13		2,257.50	0.03
Misc. Expenses		294.05	0.22		1,149.10	0.02
Training & Education		7,681.78	5.82		50,404.66	0.66
Uniforms		1,163.26	0.88		26,530.37	0.35
Supplies-Cleaning & Maint.		788.05	0.60		6,798.40	0.09
Utilities		7,548.51	5.72		36,841.14	0.49
Overhead Transfer		750,000.00	567.93		750,000.00	9.88
Total Expenditures		1,547,252.12	1,171.64		4,922,442.25	64.85
Excess Revenue over (under) Expenditur	$	(1,415,193.80)	(1,071.64	$	2,668,450.25	35.15

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Revenues				
Tax Collection Current	$ 37,399.77	28.32	$ 7,164,264.96	94.38
Investment Interest	825.04	0.62	10,656.47	0.14
SB Health Reimburse Interest	0.03	0.00	0.22	0.00
SB-Flexible Spending Interest	103.02	0.08	308.04	0.00
SB-General Interest	80,569.46	61.01	364,169.81	4.80
Fire Reports	50.00	0.04	300.00	0.00
Property Inquiry	50.00	0.04	50.00	0.00
Building Permits	12,861.00	9.74	49,443.00	0.65
Re-Occupancy Fees	200.00	0.15	1,700.00	0.02
Total Revenues	132,058.32	100.00	7,590,892.50	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	132,058.32	100.00	7,590,892.50	100.00
Expenditures				
Salaries-Firefighters	330,775.96	250.48	1,850,767.40	24.38
Salaries-Fire Chief	8,066.24	6.11	44,312.48	0.58
Salaries-Deputy Chiefs	42,684.28	32.32	233,738.16	3.08
Salaries-Admin Assistants	5,942.27	4.50	32,682.48	0.43
Salaries-Office Manager	4,605.44	3.49	25,270.23	0.33
Salaries-Fire Marshall	15,627.80	11.83	79,035.90	1.04
Salaries-Inspectors	175.00	0.13	1,262.50	0.02
Payroll Overtime-FF	37,379.07	28.30	169,558.40	2.23
Payroll Overtime-Deputy Chiefs	1,562.28	1.18	16,512.56	0.22
Don Brown Chevrolet	39,630.00	30.01	39,630.00	0.52
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.07
Wireless USA	5,315.00	4.02	5,315.00	0.07
St Louis Powersports	9,180.00	6.95	9,180.00	0.12
FICA/ Medicare	33,462.45	25.34	185,073.60	2.44
VISA	412.73	0.31	412.73	0.01
Marco	36.40	0.03	424.59	0.01
Office Source	197.26	0.15	2,469.58	0.03
St. Louis County Treasurer	0.00	0.00	17.50	0.00
Commerce Bank-VISA	0.00	0.00	1,870.89	0.02
ADP Screening Services	0.00	0.00	785.55	0.01
Rejis Commission	21.70	0.02	54.25	0.00
Summer One	50.80	0.04	1,130.64	0.01
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Image Trend	0.00	0.00	5,150.00	0.07
First Watch	575.50	0.44	2,877.50	0.04
Miken Technologies	0.00	0.00	7,057.38	0.09
Sikich	1,282.50	0.97	1,282.50	0.02
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Zoom	0.00	0.00	359.84	0.00
CE Solutions	0.00	0.00	7,616.00	0.10
Sieveking	4,305.69	3.26	18,605.10	0.25
Commerce Bank-VISA	0.00	0.00	493.33	0.01
Wex Bank	904.87	0.69	3,642.93	0.05
Simmons Bank Fees	6.60	0.00	67.60	0.00
Sentinel Emergency Solutions	1,080.00	0.82	1,080.00	0.01
Commerce Bank-VISA	0.00	0.00	15,666.42	0.21

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Lowes	0.00	0.00	1,504.75	0.02
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.01
B&B Distributors	0.00	0.00	5,305.00	0.07
Banner Fire	3,262.00	2.47	3,262.00	0.04
GME Supply	0.00	0.00	10,979.42	0.14
Lawlor	0.00	0.00	177,997.42	2.34
Mo Vocational Enterprises	0.00	0.00	179,545.76	2.37
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.09
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	502.23	0.38	3,885.48	0.05
Capital One	0.00	0.00	859.59	0.01
Mattress Firm	0.00	0.00	8,784.87	0.12
Bound Tree	0.00	0.00	15,798.04	0.21
MJL Enterprises	0.00	0.00	5,000.00	0.07
Zumwalt	0.00	0.00	1,357.00	0.02
Automotive Technology	0.00	0.00	27,450.00	0.36
Backdraft Woodworking	0.00	0.00	3,850.00	0.05
Pirossigns	0.00	0.00	27,628.50	0.36
Professional Furniture Install	0.00	0.00	3,384.00	0.04
Advanced Exercise	0.00	0.00	44,564.57	0.59
Tops Unlimited	0.00	0.00	1,186.00	0.02
Conference Technologies	90,080.51	68.21	90,080.51	1.19
CTI	677.52	0.51	677.52	0.01
MACFPD	0.00	0.00	2,450.00	0.03
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	959.00	0.01
Commerce Bank-VISA	0.00	0.00	160.30	0.00
NFPA	1,552.50	1.18	1,727.50	0.02
ICC	247.00	0.19	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	0.01
MABOI	0.00	0.00	105.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	0.01
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	0.02
Fenton Logistics Park	0.00	0.00	2,058.85	0.03
McNeil & Company	0.00	0.00	8,574.17	0.11
Lakenan	105.00	0.08	262.50	0.00
Standard Insurance	3,400.38	2.57	17,121.93	0.23
The Cincinnati Ins Co	52.50	0.04	52.50	0.00
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.08
Delta Dental	6,175.24	4.68	30,944.94	0.41
United Healthcare	112,317.30	85.05	560,331.58	7.38
Quality Benefits	5,329.96	4.04	18,411.90	0.24
Insurance Reimbursements	(22,003.04)	(16.66)	(100,050.71)	(1.32)
Marsh & McLennan	1,436.89	1.09	2,928.38	0.04
Delta Vision	472.66	0.36	2,325.42	0.03
Rognan & Associates	1,400.00	1.06	7,000.00	0.09
Darla Sansoucie	0.00	0.00	826.00	0.01
Paylocity	685.77	0.52	4,131.21	0.05
Lockton	0.00	0.00	7,000.00	0.09
Commerce Bank-VISA	0.00	0.00	5,658.46	0.07
One America	0.00	0.00	7,000.00	0.09
Hammond & Shriner	1,690.50	1.28	6,076.00	0.08
Professional Fees Reimbursemen	0.00	0.00	894.48	0.01
VISA	301.02	0.23	301.02	0.00
Blue Chip Exterminating	170.45	0.13	488.95	0.01
Buildingstars	(250.00)	(0.19)	378.75	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
B&B Distributors	0.00	0.00	1,016.86	0.01
Zumwalt	194.25	0.15	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	0.01
BRDA Electric	0.00	0.00	1,162.00	0.02
Lawn Systems	0.00	0.00	91.00	0.00
Scott Lee Heating	247.80	0.19	247.80	0.00
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	422.80	0.32	422.80	0.01
Pfitzinger Graphics	0.00	0.00	92.40	0.00
Lowe's	0.00	0.00	182.20	0.00
Slyman Bros	0.00	0.00	665.00	0.01
Tech Electronics	0.00	0.00	271.25	0.00
Sentinel	0.00	0.00	132.06	0.00
AC Systems	0.00	0.00	493.50	0.01
Professional Irrigation System	0.00	0.00	1,214.42	0.02
New System	51.80	0.04	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	2,328.20	1.76	2,366.70	0.03
Technicote	0.00	0.00	1,015.00	0.01
Corvus of St. Louis	364.00	0.28	728.00	0.01
St. Louis Appliance	0.00	0.00	110.25	0.00
Sentinel Emergency Solutions	799.57	0.61	4,404.57	0.06
K&K Supply	0.00	0.00	172.88	0.00
Banner Fire Equipment	140.12	0.11	140.12	0.00
VISA	0.00	0.00	505.89	0.01
MacQueen Emergency	0.00	0.00	230.74	0.00
Public Safety Upfitters	0.00	0.00	84.00	0.00
Sentinel Emergency Solutions	13,932.75	10.55	27,420.30	0.36
CIT Trucks	7,115.37	5.39	8,589.36	0.11
Fabick	0.00	0.00	3,651.30	0.05
Commerce Bank-VISA	0.00	0.00	131.40	0.00
Public Safety Outfitters	675.50	0.51	987.70	0.01
Purcell Tire Company	360.08	0.27	411.44	0.01
Dobb's Tire	738.15	0.56	930.15	0.01
American Test Center	0.00	0.00	48.00	0.00
Pfitzinger Graphics	0.00	0.00	220.00	0.00
MO River Auto Parts	28.85	0.02	407.37	0.01
Crest Industries	0.00	0.00	44.21	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
SSM Health	1,036.00	0.78	1,592.50	0.02
Athletico LTD	0.00	0.00	210.00	0.00
Florissant Psychological Servi	455.00	0.34	455.00	0.01
VISA	257.36	0.19	257.36	0.00
Commerce Bank-VISA	0.00	0.00	855.05	0.01
Petty Cash	36.69	0.03	36.69	0.00
VISA	5,658.56	4.28	5,658.56	0.07
Tri-County Training Consortium	(220.21)	(0.17)	4,741.04	0.06
Commerce Bank-VISA	0.00	0.00	16,273.86	0.21
Dave Wynne	0.00	0.00	47.80	0.00
Gina Anderson	641.61	0.49	641.61	0.01
John Medlock	185.68	0.14	185.68	0.00
Lowes	8.36	0.01	119.53	0.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	303.27	0.23	303.27	0.00
ICC	900.00	0.68	900.00	0.01
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	59.96	0.05	59.96	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Clarion	0.00	0.00	6,494.00	0.09
Blue Card	0.00	0.00	13,500.00	0.18
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	144.55	0.11	144.55	0.00
Leon Uniform Company	0.00	0.00	680.39	0.01
Sentinel Emergency Solutions	1,163.26	0.88	7,399.01	0.10
Weber Fire & Safety	0.00	0.00	66.50	0.00
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	0.24
Grainger	151.48	0.11	258.52	0.00
Lowes	0.00	0.00	502.50	0.01
Sam's Club	235.27	0.18	4,300.68	0.06
Commerce Bank-VISA	0.00	0.00	278.39	0.00
Batteries Plus Bulbs	0.00	0.00	351.83	0.00
The Flag Loft	328.02	0.25	328.02	0.00
Capital One	0.00	0.00	680.63	0.01
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	73.28	0.06	73.28	0.00
Missouri-American Water	672.23	0.51	2,257.83	0.03
AmerenUE	5,018.25	3.80	18,131.99	0.24
MSD	290.79	0.22	1,303.07	0.02
Aspen Waste Systems	653.76	0.50	3,223.06	0.04
Spire	913.48	0.69	11,925.19	0.16
Overhead Transfer	750,000.00	567.93	750,000.00	9.88
Total Expenditures	1,547,252.12	1,171.64	4,922,442.25	64.85
Excess Revenue over (under) Expenditur	$ (1,415,193.80)	(1,071.64	$ 2,668,450.25	35.15

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	$ 37,399.77	$ 2,198,950.03	$ 7,164,264.96	$ 5,456,663.92
Interest Income	81,497.55	14,566.72	375,134.54	38,107.56
Miscellaneous Revenue	100.00	525.00	350.00	775.00
Permit Revenue	13,061.00	18,571.00	51,143.00	89,732.50
Total Revenues	132,058.32	2,232,612.75	7,590,892.50	5,585,278.98
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	132,058.32	2,232,612.75	7,590,892.50	5,585,278.98
Expenditures				
Salaries	407,876.99	383,735.00	2,267,069.15	2,070,771.97
Salaries OT	38,941.35	29,047.63	186,070.96	153,865.61
Depreciated Assets	54,125.00	603,841.00	59,779.55	603,841.00
Payroll Taxes	33,462.45	30,908.33	185,073.60	167,926.91
Office Supplies	718.89	697.75	7,517.19	5,278.57
IT Expenses	1,858.00	2,010.50	24,354.81	20,309.15
Gas & Oil-Fuel	5,210.56	4,228.93	22,741.36	22,141.30
Bank Charges	6.60	2.80	67.60	139.20
Equipment Purchases	95,602.26	20,446.68	638,326.81	21,853.27
Dues & Subscriptions	1,799.50	0.00	11,355.43	7,809.00
Insurance - General	3,557.88	3,445.90	31,832.30	16,162.31
Insurance - Employee	103,729.01	98,963.34	514,891.51	497,869.82
Professional Fees	3,776.27	2,567.65	38,586.15	23,865.10
Building Maintenance	3,830.32	3,100.71	12,391.28	8,296.08
Equipment Maintenance	939.69	2,378.09	5,538.20	14,685.94
Vehicle Maintenance	22,850.70	4,121.42	42,865.18	22,099.58
Doctors Fees	1,491.00	276.50	2,257.50	619.11
Misc. Expenses	294.05	398.21	1,149.10	1,101.74
Training & Education	7,681.78	1,327.41	50,404.66	25,260.52
Uniforms	1,163.26	0.00	26,530.37	22,435.44
Supplies-Cleaning & Maint.	788.05	1,328.63	6,798.40	4,695.09
Utilities	7,548.51	3,303.81	36,841.14	20,373.56
Overhead Transfer	750,000.00	0.00	750,000.00	0.00
Total Expenditures	1,547,252.12	1,196,130.29	4,922,442.25	3,731,400.27
Excess Revenue over (under) Expenditur	$ (1,415,193.80)	$ 1,036,482.46	$ 2,668,450.25	$ 1,853,878.71

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	$ 0.00	$ 2,198,950.03	$ 0.00	$ 2,198,950.03
Tax Collection Current	37,399.77	0.00	7,164,264.96	3,257,713.89
Investment Interest	825.04	0.00	10,656.47	2,402.61
SB Health Reimburse Interest	0.03	0.03	0.22	0.24
SB-Flexible Spending Interest	103.02	6.49	308.04	13.82
SB-General Interest	80,569.46	14,560.20	364,169.81	35,690.89
Misc Income	0.00	525.00	0.00	550.00
Fire Reports	50.00	0.00	300.00	225.00
Property Inquiry	50.00	0.00	50.00	0.00
Permit Revenue	0.00	0.00	0.00	497.00
Building Permits	12,861.00	18,221.00	49,443.00	85,534.50
Re-Occupancy Fees	200.00	350.00	1,700.00	3,701.00
Total Revenues	132,058.32	2,232,612.75	7,590,892.50	5,585,278.98
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	132,058.32	2,232,612.75	7,590,892.50	5,585,278.98
Expenditures				
Salaries-Firefighters	330,775.96	307,076.48	1,850,767.40	1,668,881.69
Salaries-Fire Chief	8,066.24	7,631.68	44,312.48	41,923.28
Salaries-Deputy Chiefs	42,684.28	40,483.66	233,738.16	218,779.28
Salaries-Admin Assistants	5,942.27	9,087.30	32,682.48	39,937.68
Salaries-Office Manager	4,605.44	4,351.20	25,270.23	23,873.36
Salaries-Fire Marshall	15,627.80	14,617.18	79,035.90	75,814.18
Salaries-Inspectors	175.00	487.50	1,262.50	1,562.50
Payroll Overtime-FF	37,379.07	25,269.45	169,558.40	139,463.21
Payroll Overtime-Admin	0.00	0.00	0.00	230.34
Payroll Overtime-Deputy Chiefs	1,562.28	3,778.18	16,512.56	14,172.06
Banner Fire Equipment	0.00	360.00	0.00	360.00
Rosenbauer	0.00	603,481.00	0.00	603,481.00
Don Brown Chevrolet	39,630.00	0.00	39,630.00	0.00
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.00
Wireless USA	5,315.00	0.00	5,315.00	0.00
St Louis Powersports	9,180.00	0.00	9,180.00	0.00
FICA/ Medicare	33,462.45	30,908.33	185,073.60	167,926.91
VISA	412.73	0.00	412.73	0.00
Marco	36.40	26.27	424.59	240.55
Office Source	197.26	18.12	2,469.58	791.72
St. Louis County Treasurer	0.00	0.00	17.50	0.00
Commerce Bank-VISA	0.00	11.68	1,870.89	1,204.74
Safeguard	0.00	102.90	0.00	317.11
MO Vocational Enterprises	0.00	0.00	0.00	516.10
ADP Screening Services	0.00	175.44	785.55	700.40
Rejis Commission	21.70	249.55	54.25	390.60
Copy Source	0.00	0.00	0.00	33.25
Summer One	50.80	43.79	1,130.64	1,014.10
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Joe Bruckner	0.00	70.00	0.00	70.00
Image Trend	0.00	0.00	5,150.00	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
First Watch	575.50	575.50	2,877.50	2,877.50
Miken Technologies	0.00	0.00	7,057.38	7,611.18
Sikich	1,282.50	1,435.00	1,282.50	1,435.00
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Target Solutions	0.00	0.00	0.00	7,974.53
VISA	0.00	0.00	0.00	410.94
Zoom	0.00	0.00	359.84	0.00
CE Solutions	0.00	0.00	7,616.00	0.00
Sieveking	4,305.69	4,228.93	18,605.10	22,141.30
Commerce Bank-VISA	0.00	0.00	493.33	0.00
Wex Bank	904.87	0.00	3,642.93	0.00
Simmons Bank Fees	6.60	2.80	67.60	139.20
Sentinel Emergency Solutions	1,080.00	16,044.64	1,080.00	17,451.23
Commerce Bank-VISA	0.00	0.00	15,666.42	0.00
Lowes	0.00	0.00	1,504.75	0.00
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.00
B&B Distributors	0.00	0.00	5,305.00	0.00
Banner Fire	3,262.00	0.00	3,262.00	0.00
GME Supply	0.00	0.00	10,979.42	0.00
MacQueen	0.00	2,162.04	0.00	2,162.04
Slumberland	0.00	2,240.00	0.00	2,240.00
Lawlor	0.00	0.00	177,997.42	0.00
Mo Vocational Enterprises	0.00	0.00	179,545.76	0.00
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.00
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	502.23	0.00	3,885.48	0.00
Capital One	0.00	0.00	859.59	0.00
Mattress Firm	0.00	0.00	8,784.87	0.00
Bound Tree	0.00	0.00	15,798.04	0.00
MJL Enterprises	0.00	0.00	5,000.00	0.00
Zumwalt	0.00	0.00	1,357.00	0.00
Automotive Technology	0.00	0.00	27,450.00	0.00
Backdraft Woodworking	0.00	0.00	3,850.00	0.00
Pirossigns	0.00	0.00	27,628.50	0.00
Professional Furniture Install	0.00	0.00	3,384.00	0.00
Advanced Exercise	0.00	0.00	44,564.57	0.00
Tops Unlimited	0.00	0.00	1,186.00	0.00
Conference Technologies	90,080.51	0.00	90,080.51	0.00
CTI	677.52	0.00	677.52	0.00
MACFPD	0.00	0.00	2,450.00	2,450.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	959.00	931.00
Commerce Bank-VISA	0.00	0.00	160.30	1,393.00
NFPA	1,552.50	0.00	1,727.50	0.00
ICC	247.00	0.00	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	700.00
Fenton Area Chamber of Commerc	0.00	0.00	0.00	350.00
MABOI	0.00	0.00	105.00	105.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	25.00
Across the Street Productions	0.00	0.00	1,022.78	1,750.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	0.00
Fenton Logistics Park	0.00	0.00	2,058.85	0.00
McNeil & Company	0.00	0.00	8,574.17	0.00
Lakenan	105.00	105.00	262.50	210.00
Standard Insurance	3,400.38	3,288.40	17,121.93	16,395.16

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
The Cincinnati Ins Co	52.50	52.50	52.50	52.50
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.00
Insurance Reimbursements	0.00	0.00	0.00	(495.35)
Delta Dental	6,175.24	0.00	30,944.94	25,500.30
United Healthcare	112,317.30	113,654.53	560,331.58	554,877.95
Eyemed	0.00	394.74	0.00	1,973.70
Quality Benefits	5,329.96	2,107.27	18,411.90	7,458.81
Insurance Reimbursements	(22,003.04)	(18,618.26)	(100,050.71)	(94,821.09)
Marsh & McLennan	1,436.89	1,425.06	2,928.38	2,880.15
Delta Vision	472.66	0.00	2,325.42	0.00
Rognan & Associates	1,400.00	1,400.00	7,000.00	7,000.00
Spector, Wolfe, McLaughlin	0.00	943.25	0.00	5,687.15
Darla Sansoucie	0.00	0.00	826.00	224.00
Paylocity	685.77	224.40	4,131.21	3,165.60
Lockton	0.00	0.00	7,000.00	3,500.00
Aon Consulting	0.00	0.00	0.00	4,288.35
Commerce Bank-VISA	0.00	0.00	5,658.46	0.00
One America	0.00	0.00	7,000.00	0.00
Hammond & Shriner	1,690.50	0.00	6,076.00	0.00
Professional Fees Reimbursemen	0.00	0.00	894.48	0.00
VISA	301.02	0.00	301.02	0.00
Blue Chip Exterminating	170.45	157.85	488.95	535.15
Buildingstars	(250.00)	160.30	378.75	801.50
B&B Distributors	0.00	0.00	1,016.86	0.00
Zumwalt	194.25	0.00	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	1,352.10
BRDA Electric	0.00	0.00	1,162.00	0.00
Lawn Systems	0.00	0.00	91.00	157.50
Scott Lee Heating	247.80	0.00	247.80	0.00
STL Automatic Door	0.00	0.00	0.00	334.60
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	422.80	403.20	422.80	403.20
Pfitzinger Graphics	0.00	0.00	92.40	0.00
Merlo Plumbing	0.00	0.00	0.00	903.97
Lowe's	0.00	0.00	182.20	0.00
Daniel's Lawn Care	0.00	680.40	0.00	884.10
Slyman Bros	0.00	0.00	665.00	0.00
Tech Electronics	0.00	394.80	271.25	394.80
Sentinel	0.00	0.00	132.06	0.00
Kindle Heating	0.00	0.00	0.00	1,225.00
Magne Grip	0.00	1,304.16	0.00	1,304.16
AC Systems	0.00	0.00	493.50	0.00
Professional Irrigation System	0.00	0.00	1,214.42	0.00
New System	51.80	0.00	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	2,328.20	0.00	2,366.70	0.00
Technicote	0.00	0.00	1,015.00	0.00
Corvus of St. Louis	364.00	0.00	728.00	0.00
St. Louis Appliance	0.00	0.00	110.25	0.00
Sentinel Emergency Solutions	799.57	2,312.46	4,404.57	5,919.70
K&K Supply	0.00	0.00	172.88	118.63
Banner Fire Equipment	140.12	0.00	140.12	0.00
Lowes	0.00	65.63	0.00	65.63
Lion	0.00	0.00	0.00	8,394.58
Sam's Club	0.00	0.00	0.00	6.54
MO River Auto Parts	0.00	0.00	0.00	56.57
VISA	0.00	0.00	505.89	79.90

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
MacQueen Emergency	0.00	0.00	230.74	44.39
Public Safety Upfitters	0.00	0.00	84.00	0.00
Sentinel Emergency Solutions	13,932.75	302.85	27,420.30	35,679.30
PNC-Visa	0.00	0.00	0.00	422.02
CIT Trucks	7,115.37	3,513.93	8,589.36	(14,807.98)
Fabick	0.00	0.00	3,651.30	0.00
Commerce Bank-VISA	0.00	0.00	131.40	157.16
Public Safety Outfitters	675.50	0.00	987.70	0.00
Don's Automotive	0.00	0.00	0.00	298.86
Purcell Tire Company	360.08	0.00	411.44	48.80
Dobb's Tire	738.15	0.00	930.15	83.47
E&E Hydraulics	0.00	122.01	0.00	122.01
American Test Center	0.00	0.00	48.00	0.00
Pfitzinger Graphics	0.00	0.00	220.00	0.00
Lowes	0.00	5.31	0.00	5.31
MO River Auto Parts	28.85	177.32	407.37	526.41
Crest Industries	0.00	0.00	44.21	0.00
Miner's Towing	0.00	0.00	0.00	646.88
Sunset Ford	0.00	0.00	0.00	242.44
Curtis Aytes	0.00	0.00	23.95	0.00
Vehicle Reimbursements	0.00	0.00	0.00	(1,325.10)
SSM Health	1,036.00	276.50	1,592.50	535.50
Commerce Bank-VISA	0.00	0.00	0.00	13.61
Athletico LTD	0.00	0.00	210.00	70.00
Florissant Psychological Servi	455.00	0.00	455.00	0.00
VISA	257.36	0.00	257.36	0.00
Commerce Bank-VISA	0.00	398.21	855.05	1,068.14
Petty Cash	36.69	0.00	36.69	0.00
John Medlock	0.00	0.00	0.00	12.60
Caleb Herrell	0.00	0.00	0.00	21.00
VISA	5,658.56	0.00	5,658.56	0.00
Tri-County Training Consortium	(220.21)	0.00	4,741.04	4,961.25
Commerce Bank-VISA	0.00	2,298.99	16,273.86	13,696.97
Dave Wynne	0.00	0.00	47.80	495.94
Gina Anderson	641.61	229.92	641.61	229.92
Across The Street Productions	0.00	0.00	0.00	3,150.00
John Medlock	185.68	0.00	185.68	0.00
Lowes	8.36	0.00	119.53	0.00
West County EMS & Fire	0.00	0.00	0.00	1,015.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	303.27	0.00	303.27	0.00
ICC	900.00	0.00	900.00	0.00
Michael Long	0.00	0.00	0.00	95.74
ERS International	0.00	0.00	0.00	1,778.00
IPromoteU	0.00	0.00	0.00	1,095.20
Training Reimbursements	0.00	(1,201.50)	0.00	(1,257.50)
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	59.96	0.00	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.00
Blue Card	0.00	0.00	13,500.00	0.00
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	144.55	0.00	144.55	0.00
Leon Uniform Company	0.00	0.00	680.39	284.79
Sentinel Emergency Solutions	1,163.26	0.00	7,399.01	3,976.64

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Weber Fire & Safety	0.00	0.00	66.50	48.83
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	18,156.68
Employee Uniform Reimbursement	0.00	0.00	0.00	(31.50)
Grainger	151.48	0.00	258.52	0.00
Lowes	0.00	0.00	502.50	406.71
Sam's Club	235.27	608.13	4,300.68	2,383.18
Commerce Bank-VISA	0.00	0.00	278.39	175.18
Batteries Plus Bulbs	0.00	193.79	351.83	193.79
Cratex Packaging	0.00	292.21	0.00	292.21
The Flag Loft	328.02	0.00	328.02	0.00
K&K Supply	0.00	0.00	0.00	900.06
New System	0.00	234.50	0.00	343.96
Capital One	0.00	0.00	680.63	0.00
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	73.28	0.00	73.28	0.00
Missouri-American Water	672.23	347.65	2,257.83	1,520.63
Laclede Gas Company	0.00	509.31	0.00	6,510.29
AmerenUE	5,018.25	1,868.73	18,131.99	9,672.84
MSD	290.79	226.14	1,303.07	937.14
Aspen Waste Systems	653.76	351.98	3,223.06	1,732.66
Spire	913.48	0.00	11,925.19	0.00
Overhead Transfer	750,000.00	0.00	750,000.00	0.00
Total Expenditures	1,547,252.12	1,196,130.29	4,922,442.25	3,731,400.27
Excess Revenues over (under) Expenditu	$ (1,415,193.80)	$ 1,036,482.46	$ 2,668,450.25	$ 1,853,878.71

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	$ 37,399.77	28.32	$ 7,164,264.96	94.38
Interest Income	81,497.55	61.71	375,134.54	4.94
Miscellaneous Revenue	100.00	0.08	350.00	0.00
Permit Revenue	13,061.00	9.89	51,143.00	0.67
Total Revenues	132,058.32	100.00	7,590,892.50	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	132,058.32	100.00	7,590,892.50	100.00
Expenditures				
Salaries-Firefighters	330,775.96	250.48	1,850,767.40	24.38
Salaries-Fire Chief	8,066.24	6.11	44,312.48	0.58
Salaries-Deputy Chiefs	42,684.28	32.32	233,738.16	3.08
Salaries-Admin Assistants	5,942.27	4.50	32,682.48	0.43
Salaries-Office Manager	4,605.44	3.49	25,270.23	0.33
Salaries-Fire Marshall	15,627.80	11.83	79,035.90	1.04
Salaries-Inspectors	175.00	0.13	1,262.50	0.02
Total - Salaries	407,876.99	308.86	2,267,069.15	29.87
Salaries OT	38,941.35	29.49	186,070.96	2.45
Total - OT Salaries	38,941.35	29.49	186,070.96	2.45
Total - Election Expenses	0.00	0.00	0.00	0.00
Don Brown Chevrolet	39,630.00	30.01	39,630.00	0.52
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.07
Wireless USA	5,315.00	4.02	5,315.00	0.07
St Louis Powersports	9,180.00	6.95	9,180.00	0.12
Total - Depreciated Assets	54,125.00	40.99	59,779.55	0.79
FICA/ Medicare	33,462.45	25.34	185,073.60	2.44
Total - Payroll Taxes	33,462.45	25.34	185,073.60	2.44
VISA	412.73	0.31	412.73	0.01
Marco	36.40	0.03	424.59	0.01
Office Source	197.26	0.15	2,469.58	0.03
St. Louis County Treasurer	0.00	0.00	17.50	0.00
Commerce Bank-VISA	0.00	0.00	1,870.89	0.02
ADP Screening Services	0.00	0.00	785.55	0.01
Rejis Commission	21.70	0.02	54.25	0.00
Summer One	50.80	0.04	1,130.64	0.01
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Total - Office Supplies	718.89	0.54	7,517.19	0.10
Image Trend	0.00	0.00	5,150.00	0.07
First Watch	575.50	0.44	2,877.50	0.04
Miken Technologies	0.00	0.00	7,057.38	0.09
Sikich	1,282.50	0.97	1,282.50	0.02
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Zoom	0.00	0.00	359.84	0.00
CE Solutions	0.00	0.00	7,616.00	0.10

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Total - IT Expenses	1,858.00	1.41	24,354.81	0.32
Sieveking	4,305.69	3.26	18,605.10	0.25
Commerce Bank-VISA	0.00	0.00	493.33	0.01
Wex Bank	904.87	0.69	3,642.93	0.05
Total - Gas & Oil/ Fuel	5,210.56	3.95	22,741.36	0.30
Bank Charges	6.60	0.00	67.60	0.00
Total - Bank Charges	6.60	0.00	67.60	0.00
Sentinel Emergency Solutions	1,080.00	0.82	1,080.00	0.01
Commerce Bank-VISA	0.00	0.00	15,666.42	0.21
Lowes	0.00	0.00	1,504.75	0.02
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.01
B&B Distributors	0.00	0.00	5,305.00	0.07
Banner Fire	3,262.00	2.47	3,262.00	0.04
GME Supply	0.00	0.00	10,979.42	0.14
Lawlor	0.00	0.00	177,997.42	2.34
Mo Vocational Enterprises	0.00	0.00	179,545.76	2.37
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.09
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	502.23	0.38	3,885.48	0.05
Capital One	0.00	0.00	859.59	0.01
Mattress Firm	0.00	0.00	8,784.87	0.12
Bound Tree	0.00	0.00	15,798.04	0.21
MJL Enterprises	0.00	0.00	5,000.00	0.07
Zumwalt	0.00	0.00	1,357.00	0.02
Automotive Technology	0.00	0.00	27,450.00	0.36
Backdraft Woodworking	0.00	0.00	3,850.00	0.05
Pirossigns	0.00	0.00	27,628.50	0.36
Professional Furniture Install	0.00	0.00	3,384.00	0.04
Advanced Exercise	0.00	0.00	44,564.57	0.59
Tops Unlimited	0.00	0.00	1,186.00	0.02
Conference Technologies	90,080.51	68.21	90,080.51	1.19
CTI	677.52	0.51	677.52	0.01
Total - Equipment Purchases	95,602.26	72.39	638,326.81	8.41
MACFPD	0.00	0.00	2,450.00	0.03
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	959.00	0.01
Commerce Bank-VISA	0.00	0.00	160.30	0.00
NFPA	1,552.50	1.18	1,727.50	0.02
ICC	247.00	0.19	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	0.01
MABOI	0.00	0.00	105.00	0.00
Across the Street Productions	0.00	0.00	1,022.78	0.01
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	0.02
Fenton Logistics Park	0.00	0.00	2,058.85	0.03
Total - Dues & Subscriptions	1,799.50	1.36	11,355.43	0.15
McNeil & Company	0.00	0.00	8,574.17	0.11
Lakenan	105.00	0.08	262.50	0.00
Standard Insurance	3,400.38	2.57	17,121.93	0.23
The Cincinnati Ins Co	52.50	0.04	52.50	0.00
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.08
Total - Insurance/ General	3,557.88	2.69	31,832.30	0.42

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Delta Dental	6,175.24	4.68	30,944.94	0.41
United Healthcare	112,317.30	85.05	560,331.58	7.38
Quality Benefits	5,329.96	4.04	18,411.90	0.24
Insurance Reimbursements	(22,003.04)	(16.66)	(100,050.71)	(1.32)
Marsh & McLennan	1,436.89	1.09	2,928.38	0.04
Delta Vision	472.66	0.36	2,325.42	0.03
Total - Insurance/ Employee	103,729.01	78.55	514,891.51	6.78
Rognan & Associates	1,400.00	1.06	7,000.00	0.09
Darla Sansoucie	0.00	0.00	826.00	0.01
Paylocity	685.77	0.52	4,131.21	0.05
Lockton	0.00	0.00	7,000.00	0.09
Commerce Bank-VISA	0.00	0.00	5,658.46	0.07
One America	0.00	0.00	7,000.00	0.09
Hammond & Shriner	1,690.50	1.28	6,076.00	0.08
Professional Fees Reimbursemen	0.00	0.00	894.48	0.01
Total - Professional Fees	3,776.27	2.86	38,586.15	0.51
VISA	301.02	0.23	301.02	0.00
Blue Chip Exterminating	170.45	0.13	488.95	0.01
Buildingstars	(250.00)	(0.19)	378.75	0.00
B&B Distributors	0.00	0.00	1,016.86	0.01
Zumwalt	194.25	0.15	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	0.01
BRDA Electric	0.00	0.00	1,162.00	0.02
Lawn Systems	0.00	0.00	91.00	0.00
Scott Lee Heating	247.80	0.19	247.80	0.00
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	422.80	0.32	422.80	0.01
Pfitzinger Graphics	0.00	0.00	92.40	0.00
Lowe's	0.00	0.00	182.20	0.00
Slyman Bros	0.00	0.00	665.00	0.01
Tech Electronics	0.00	0.00	271.25	0.00
Sentinel	0.00	0.00	132.06	0.00
AC Systems	0.00	0.00	493.50	0.01
Professional Irrigation System	0.00	0.00	1,214.42	0.02
New System	51.80	0.04	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	2,328.20	1.76	2,366.70	0.03
Technicote	0.00	0.00	1,015.00	0.01
Corvus of St. Louis	364.00	0.28	728.00	0.01
St. Louis Appliance	0.00	0.00	110.25	0.00
Total - Building Maintenance	3,830.32	2.90	12,391.28	0.16
Sentinel Emergency Solutions	799.57	0.61	4,404.57	0.06
K&K Supply	0.00	0.00	172.88	0.00
Banner Fire Equipment	140.12	0.11	140.12	0.00
VISA	0.00	0.00	505.89	0.01
MacQueen Emergency	0.00	0.00	230.74	0.00
Public Safety Upfitters	0.00	0.00	84.00	0.00
Total - Equipment Maintenance	939.69	0.71	5,538.20	0.07
Sentinel Emergency Solutions	13,932.75	10.55	27,420.30	0.36
CIT Trucks	7,115.37	5.39	8,589.36	0.11
Fabick	0.00	0.00	3,651.30	0.05
Commerce Bank-VISA	0.00	0.00	131.40	0.00
Public Safety Outfitters	675.50	0.51	987.70	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Purcell Tire Company	360.08	0.27	411.44	0.01
Dobb's Tire	738.15	0.56	930.15	0.01
American Test Center	0.00	0.00	48.00	0.00
Pfitzinger Graphics	0.00	0.00	220.00	0.00
MO River Auto Parts	28.85	0.02	407.37	0.01
Crest Industries	0.00	0.00	44.21	0.00
Curtis Aytes	0.00	0.00	23.95	0.00
Total - Vehicle Maintenance	22,850.70	17.30	42,865.18	0.56
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	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	1,036.00	0.78	1,592.50	0.02
Athletico LTD	0.00	0.00	210.00	0.00
Florissant Psychological Servi	455.00	0.34	455.00	0.01
Total - Doctors Fees	1,491.00	1.13	2,257.50	0.03
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	257.36	0.19	257.36	0.00
Commerce Bank-VISA	0.00	0.00	855.05	0.01
Petty Cash	36.69	0.03	36.69	0.00
Total - Misc Expenses	294.05	0.22	1,149.10	0.02
VISA	5,658.56	4.28	5,658.56	0.07
Tri-County Training Consortium	(220.21)	(0.17)	4,741.04	0.06
Commerce Bank-VISA	0.00	0.00	16,273.86	0.21
Dave Wynne	0.00	0.00	47.80	0.00
Gina Anderson	641.61	0.49	641.61	0.01
John Medlock	185.68	0.14	185.68	0.00
Lowes	8.36	0.01	119.53	0.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	303.27	0.23	303.27	0.00
ICC	900.00	0.68	900.00	0.01
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	59.96	0.05	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.09
Blue Card	0.00	0.00	13,500.00	0.18
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	144.55	0.11	144.55	0.00
Total - Training & Education	7,681.78	5.82	50,404.66	0.66
Leon Uniform Company	0.00	0.00	680.39	0.01
Sentinel Emergency Solutions	1,163.26	0.88	7,399.01	0.10
Weber Fire & Safety	0.00	0.00	66.50	0.00
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	0.24
Total - Uniforms	1,163.26	0.88	26,530.37	0.35
Grainger	151.48	0.11	258.52	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Lowes		0.00	0.00		502.50	0.01
Sam's Club		235.27	0.18		4,300.68	0.06
Commerce Bank-VISA		0.00	0.00		278.39	0.00
Batteries Plus Bulbs		0.00	0.00		351.83	0.00
The Flag Loft		328.02	0.25		328.02	0.00
Capital One		0.00	0.00		680.63	0.01
CIT Truck		0.00	0.00		24.55	0.00
Crest Industries		73.28	0.06		73.28	0.00
Total - Supplies/ Cleaning & Maintenan		788.05	0.60		6,798.40	0.09
Missouri-American Water		672.23	0.51		2,257.83	0.03
AmerenUE		5,018.25	3.80		18,131.99	0.24
MSD		290.79	0.22		1,303.07	0.02
Aspen Waste Systems		653.76	0.50		3,223.06	0.04
Spire		913.48	0.69		11,925.19	0.16
Total - Utilities		7,548.51	5.72		36,841.14	0.49
Overhead Transfer		750,000.00	567.93		750,000.00	9.88
Total - Overhead Transfers		750,000.00	567.93		750,000.00	9.88
Total Expenditures		1,547,252.12	1,171.64		4,922,442.25	64.85
Excess Revenue over (under) Expenditur	$	(1,415,193.80)	(1,071.64	$	2,668,450.25	35.15

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	$ 37,399.77	2,198,950.03	$ 7,164,264.96	5,456,663.92
Interest Income	81,497.55	14,566.72	375,134.54	38,107.56
Miscellaneous Revenue	100.00	525.00	350.00	775.00
Permit Revenue	13,061.00	18,571.00	51,143.00	89,732.50
Total Revenues	132,058.32	2,232,612.75	7,590,892.50	5,585,278.98
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	132,058.32	2,232,612.75	7,590,892.50	5,585,278.98
Expenditures				
Salaries-Firefighters	330,775.96	307,076.48	1,850,767.40	1,668,881.69
Salaries-Fire Chief	8,066.24	7,631.68	44,312.48	41,923.28
Salaries-Deputy Chiefs	42,684.28	40,483.66	233,738.16	218,779.28
Salaries-Admin Assistants	5,942.27	9,087.30	32,682.48	39,937.68
Salaries-Office Manager	4,605.44	4,351.20	25,270.23	23,873.36
Salaries-Fire Marshall	15,627.80	14,617.18	79,035.90	75,814.18
Salaries-Inspectors	175.00	487.50	1,262.50	1,562.50
Total - Salaries	407,876.99	383,735.00	2,267,069.15	2,070,771.97
Salaries OT	38,941.35	29,047.63	186,070.96	153,865.61
Total - OT Salaries	38,941.35	29,047.63	186,070.96	153,865.61
Total - Election Expenses	0.00	0.00	0.00	0.00
Banner Fire Equipment	0.00	360.00	0.00	360.00
Rosenbauer	0.00	603,481.00	0.00	603,481.00
Don Brown Chevrolet	39,630.00	0.00	39,630.00	0.00
Commerce Bank-VISA	0.00	0.00	354.55	0.00
Mid American Truck Tops	0.00	0.00	5,300.00	0.00
Wireless USA	5,315.00	0.00	5,315.00	0.00
St Louis Powersports	9,180.00	0.00	9,180.00	0.00
Total - Depreciated Assets	54,125.00	603,841.00	59,779.55	603,841.00
FICA/ Medicare	33,462.45	30,908.33	185,073.60	167,926.91
Total - Payroll Taxes	33,462.45	30,908.33	185,073.60	167,926.91
VISA	412.73	0.00	412.73	0.00
Marco	36.40	26.27	424.59	240.55
Office Source	197.26	18.12	2,469.58	791.72
St. Louis County Treasurer	0.00	0.00	17.50	0.00
Commerce Bank-VISA	0.00	11.68	1,870.89	1,204.74
Safeguard	0.00	102.90	0.00	317.11
MO Vocational Enterprises	0.00	0.00	0.00	516.10
ADP Screening Services	0.00	175.44	785.55	700.40
Rejis Commission	21.70	249.55	54.25	390.60
Copy Source	0.00	0.00	0.00	33.25
Summer One	50.80	43.79	1,130.64	1,014.10
Speed-E-Way Printing	0.00	0.00	347.36	0.00
Grainger	0.00	0.00	4.10	0.00
Joe Bruckner	0.00	70.00	0.00	70.00
Total - Office Supplies	718.89	697.75	7,517.19	5,278.57

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Image Trend	0.00	0.00	5,150.00	0.00
First Watch	575.50	575.50	2,877.50	2,877.50
Miken Technologies	0.00	0.00	7,057.38	7,611.18
Sikich	1,282.50	1,435.00	1,282.50	1,435.00
Commerce Bank-VISA	0.00	0.00	11.59	0.00
Target Solutions	0.00	0.00	0.00	7,974.53
VISA	0.00	0.00	0.00	410.94
Zoom	0.00	0.00	359.84	0.00
CE Solutions	0.00	0.00	7,616.00	0.00
Total - IT Expenses	1,858.00	2,010.50	24,354.81	20,309.15
Sieveking	4,305.69	4,228.93	18,605.10	22,141.30
Commerce Bank-VISA	0.00	0.00	493.33	0.00
Wex Bank	904.87	0.00	3,642.93	0.00
Total - Gas & Oil/ Fuel	5,210.56	4,228.93	22,741.36	22,141.30
Bank Charges	6.60	2.80	67.60	139.20
Total - Bank Charges	6.60	2.80	67.60	139.20
Sentinel Emergency Solutions	1,080.00	16,044.64	1,080.00	17,451.23
Commerce Bank-VISA	0.00	0.00	15,666.42	0.00
Lowes	0.00	0.00	1,504.75	0.00
Sam's Club	0.00	0.00	335.87	0.00
K&K Supply	0.00	0.00	669.68	0.00
B&B Distributors	0.00	0.00	5,305.00	0.00
Banner Fire	3,262.00	0.00	3,262.00	0.00
GME Supply	0.00	0.00	10,979.42	0.00
MacQueen	0.00	2,162.04	0.00	2,162.04
Slumberland	0.00	2,240.00	0.00	2,240.00
Lawlor	0.00	0.00	177,997.42	0.00
Mo Vocational Enterprises	0.00	0.00	179,545.76	0.00
ArchImages	0.00	0.00	26.58	0.00
Century Laundry	0.00	0.00	7,126.83	0.00
Midwest Window Tinting	0.00	0.00	321.00	0.00
Shannon & Wilson	502.23	0.00	3,885.48	0.00
Capital One	0.00	0.00	859.59	0.00
Mattress Firm	0.00	0.00	8,784.87	0.00
Bound Tree	0.00	0.00	15,798.04	0.00
MJL Enterprises	0.00	0.00	5,000.00	0.00
Zumwalt	0.00	0.00	1,357.00	0.00
Automotive Technology	0.00	0.00	27,450.00	0.00
Backdraft Woodworking	0.00	0.00	3,850.00	0.00
Pirossigns	0.00	0.00	27,628.50	0.00
Professional Furniture Install	0.00	0.00	3,384.00	0.00
Advanced Exercise	0.00	0.00	44,564.57	0.00
Tops Unlimited	0.00	0.00	1,186.00	0.00
Conference Technologies	90,080.51	0.00	90,080.51	0.00
CTI	677.52	0.00	677.52	0.00
Total - Equipment Purchases	95,602.26	20,446.68	638,326.81	21,853.27
MACFPD	0.00	0.00	2,450.00	2,450.00
Backstoppers	0.00	0.00	105.00	105.00
Center for Public Safety	0.00	0.00	959.00	931.00
Commerce Bank-VISA	0.00	0.00	160.30	1,393.00
NFPA	1,552.50	0.00	1,727.50	0.00
ICC	247.00	0.00	247.00	0.00
STL County Special Ops	0.00	0.00	700.00	700.00
Fenton Area Chamber of Commerc	0.00	0.00	0.00	350.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
MABOI	0.00	0.00	105.00	105.00
Metropolitan Fire Marshall Ass	0.00	0.00	0.00	25.00
Across the Street Productions	0.00	0.00	1,022.78	1,750.00
St. Louis Area Fire Administra	0.00	0.00	70.00	0.00
Metro Fire District Alliance	0.00	0.00	1,750.00	0.00
Fenton Logistics Park	0.00	0.00	2,058.85	0.00
Total - Dues & Subscriptions	1,799.50	0.00	11,355.43	7,809.00
McNeil & Company	0.00	0.00	8,574.17	0.00
Lakenan	105.00	105.00	262.50	210.00
Standard Insurance	3,400.38	3,288.40	17,121.93	16,395.16
The Cincinnati Ins Co	52.50	52.50	52.50	52.50
MO FF Critical Illness Pool	0.00	0.00	5,821.20	0.00
Insurance Reimbursements	0.00	0.00	0.00	(495.35)
Total - Insurance/ General	3,557.88	3,445.90	31,832.30	16,162.31
Delta Dental	6,175.24	0.00	30,944.94	25,500.30
United Healthcare	112,317.30	113,654.53	560,331.58	554,877.95
Eyemed	0.00	394.74	0.00	1,973.70
Quality Benefits	5,329.96	2,107.27	18,411.90	7,458.81
Insurance Reimbursements	(22,003.04)	(18,618.26)	(100,050.71)	(94,821.09)
Marsh & McLennan	1,436.89	1,425.06	2,928.38	2,880.15
Delta Vision	472.66	0.00	2,325.42	0.00
Total - Insurance/ Employee	103,729.01	98,963.34	514,891.51	497,869.82
Rognan & Associates	1,400.00	1,400.00	7,000.00	7,000.00
Spector, Wolfe, McLaughlin	0.00	943.25	0.00	5,687.15
Darla Sansoucie	0.00	0.00	826.00	224.00
Paylocity	685.77	224.40	4,131.21	3,165.60
Lockton	0.00	0.00	7,000.00	3,500.00
Aon Consulting	0.00	0.00	0.00	4,288.35
Commerce Bank-VISA	0.00	0.00	5,658.46	0.00
One America	0.00	0.00	7,000.00	0.00
Hammond & Shriner	1,690.50	0.00	6,076.00	0.00
Professional Fees Reimbursemen	0.00	0.00	894.48	0.00
Total - Professional Fees	3,776.27	2,567.65	38,586.15	23,865.10
VISA	301.02	0.00	301.02	0.00
Blue Chip Exterminating	170.45	157.85	488.95	535.15
Buildingstars	(250.00)	160.30	378.75	801.50
B&B Distributors	0.00	0.00	1,016.86	0.00
Zumwalt	194.25	0.00	194.25	0.00
Commerce Bank-VISA	0.00	0.00	392.92	1,352.10
BRDA Electric	0.00	0.00	1,162.00	0.00
Lawn Systems	0.00	0.00	91.00	157.50
Scott Lee Heating	247.80	0.00	247.80	0.00
STL Automatic Door	0.00	0.00	0.00	334.60
Crest Industries	0.00	0.00	78.62	0.00
STL Automatic Sprinkler	422.80	403.20	422.80	403.20
Pfitzinger Graphics	0.00	0.00	92.40	0.00
Merlo Plumbing	0.00	0.00	0.00	903.97
Lowe's	0.00	0.00	182.20	0.00
Daniel's Lawn Care	0.00	680.40	0.00	884.10
Slyman Bros	0.00	0.00	665.00	0.00
Tech Electronics	0.00	394.80	271.25	394.80
Sentinel	0.00	0.00	132.06	0.00
Kindle Heating	0.00	0.00	0.00	1,225.00
Magne Grip	0.00	1,304.16	0.00	1,304.16

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
AC Systems	0.00	0.00	493.50	0.00
Professional Irrigation System	0.00	0.00	1,214.42	0.00
New System	51.80	0.00	186.90	0.00
Pyramid Electric	0.00	0.00	152.60	0.00
CRS	0.00	0.00	6.03	0.00
Kiefers Lawn	2,328.20	0.00	2,366.70	0.00
Technicote	0.00	0.00	1,015.00	0.00
Corvus of St. Louis	364.00	0.00	728.00	0.00
St. Louis Appliance	0.00	0.00	110.25	0.00
Total - Building Maintenance	3,830.32	3,100.71	12,391.28	8,296.08
Sentinel Emergency Solutions	799.57	2,312.46	4,404.57	5,919.70
K&K Supply	0.00	0.00	172.88	118.63
Banner Fire Equipment	140.12	0.00	140.12	0.00
Lowes	0.00	65.63	0.00	65.63
Lion	0.00	0.00	0.00	8,394.58
Sam's Club	0.00	0.00	0.00	6.54
MO River Auto Parts	0.00	0.00	0.00	56.57
VISA	0.00	0.00	505.89	79.90
MacQueen Emergency	0.00	0.00	230.74	44.39
Public Safety Upfitters	0.00	0.00	84.00	0.00
Total - Equipment Maintenance	939.69	2,378.09	5,538.20	14,685.94
Sentinel Emergency Solutions	13,932.75	302.85	27,420.30	35,679.30
PNC-Visa	0.00	0.00	0.00	422.02
CIT Trucks	7,115.37	3,513.93	8,589.36	(14,807.98)
Fabick	0.00	0.00	3,651.30	0.00
Commerce Bank-VISA	0.00	0.00	131.40	157.16
Public Safety Outfitters	675.50	0.00	987.70	0.00
Don's Automotive	0.00	0.00	0.00	298.86
Purcell Tire Company	360.08	0.00	411.44	48.80
Dobb's Tire	738.15	0.00	930.15	83.47
E&E Hydraulics	0.00	122.01	0.00	122.01
American Test Center	0.00	0.00	48.00	0.00
Pfitzinger Graphics	0.00	0.00	220.00	0.00
Lowes	0.00	5.31	0.00	5.31
MO River Auto Parts	28.85	177.32	407.37	526.41
Crest Industries	0.00	0.00	44.21	0.00
Miner's Towing	0.00	0.00	0.00	646.88
Sunset Ford	0.00	0.00	0.00	242.44
Curtis Aytes	0.00	0.00	23.95	0.00
Vehicle Reimbursements	0.00	0.00	0.00	(1,325.10)
Total - Vehicle Maintenance	22,850.70	4,121.42	42,865.18	22,099.58
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	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	1,036.00	276.50	1,592.50	535.50
Commerce Bank-VISA	0.00	0.00	0.00	13.61
Athletico LTD	0.00	0.00	210.00	70.00
Florissant Psychological Servi	455.00	0.00	455.00	0.00
Total - Doctors Fees	1,491.00	276.50	2,257.50	619.11

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Rental Repair	0.00	0.00	0.00	0.00
VISA	257.36	0.00	257.36	0.00
Commerce Bank-VISA	0.00	398.21	855.05	1,068.14
Petty Cash	36.69	0.00	36.69	0.00
John Medlock	0.00	0.00	0.00	12.60
Caleb Herrell	0.00	0.00	0.00	21.00
Total - Misc Expenses	294.05	398.21	1,149.10	1,101.74
VISA	5,658.56	0.00	5,658.56	0.00
Tri-County Training Consortium	(220.21)	0.00	4,741.04	4,961.25
Commerce Bank-VISA	0.00	2,298.99	16,273.86	13,696.97
Dave Wynne	0.00	0.00	47.80	495.94
Gina Anderson	641.61	229.92	641.61	229.92
Across The Street Productions	0.00	0.00	0.00	3,150.00
John Medlock	185.68	0.00	185.68	0.00
Lowes	8.36	0.00	119.53	0.00
West County EMS & Fire	0.00	0.00	0.00	1,015.00
Jefferson Cty Fire Marshall	0.00	0.00	225.00	0.00
Trident Rescue	0.00	0.00	154.00	0.00
Keith Menning	303.27	0.00	303.27	0.00
ICC	900.00	0.00	900.00	0.00
Michael Long	0.00	0.00	0.00	95.74
ERS International	0.00	0.00	0.00	1,778.00
IPromoteU	0.00	0.00	0.00	1,095.20
Training Reimbursements	0.00	(1,201.50)	0.00	(1,257.50)
Beishir Lock & Security	0.00	0.00	229.42	0.00
Capital One	59.96	0.00	59.96	0.00
Clarion	0.00	0.00	6,494.00	0.00
Blue Card	0.00	0.00	13,500.00	0.00
Ryan Fently	0.00	0.00	30.37	0.00
Jake Nichols	0.00	0.00	28.51	0.00
STL Fire Academy	0.00	0.00	370.00	0.00
TTRS	0.00	0.00	297.50	0.00
Brett Mueller	144.55	0.00	144.55	0.00
Total - Training & Education	7,681.78	1,327.41	50,404.66	25,260.52
Leon Uniform Company	0.00	0.00	680.39	284.79
Sentinel Emergency Solutions	1,163.26	0.00	7,399.01	3,976.64
Weber Fire & Safety	0.00	0.00	66.50	48.83
Commerce Bank-VISA	0.00	0.00	42.25	0.00
Uniforms-Payroll	0.00	0.00	18,342.22	18,156.68
Employee Uniform Reimbursement	0.00	0.00	0.00	(31.50)
Total - Uniforms	1,163.26	0.00	26,530.37	22,435.44
Grainger	151.48	0.00	258.52	0.00
Lowes	0.00	0.00	502.50	406.71
Sam's Club	235.27	608.13	4,300.68	2,383.18
Commerce Bank-VISA	0.00	0.00	278.39	175.18
Batteries Plus Bulbs	0.00	193.79	351.83	193.79
Cratex Packaging	0.00	292.21	0.00	292.21
The Flag Loft	328.02	0.00	328.02	0.00
K&K Supply	0.00	0.00	0.00	900.06
New System	0.00	234.50	0.00	343.96
Capital One	0.00	0.00	680.63	0.00
CIT Truck	0.00	0.00	24.55	0.00
Crest Industries	73.28	0.00	73.28	0.00
Total - Supplies/ Cleaning & Maintenan	788.05	1,328.63	6,798.40	4,695.09

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		This Year Current Month	Last Year Current Month		This Year Year to Date	Last Year Year to Date
Missouri-American Water		672.23	347.65		2,257.83	1,520.63
Laclede Gas Company		0.00	509.31		0.00	6,510.29
AmerenUE		5,018.25	1,868.73		18,131.99	9,672.84
MSD		290.79	226.14		1,303.07	937.14
Aspen Waste Systems		653.76	351.98		3,223.06	1,732.66
Spire		913.48	0.00		11,925.19	0.00
Total - Utilities		7,548.51	3,303.81		36,841.14	20,373.56
Overhead Transfer		750,000.00	0.00		750,000.00	0.00
Total - Overhead Transfers		750,000.00	0.00		750,000.00	0.00
Total Expenditures		1,547,252.12	1,196,130.29		4,922,442.25	3,731,400.27
Excess Revenue over (under) Expenditur	$	(1,415,193.80)	1,036,482.46	$	2,668,450.25	1,853,878.71

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2023

ASSETS

Current Assets				
Simmons Bank - 3181	$	7,886,362.04		
MVB Money Market		7,698.38		
Investment Account		1,037,729.70		
Taxes Receivable - Current		2,176,118.00		
Ambulance Billing Receivable		142,725.83		
Interest Receivable		416.08		
GEMT Receivable		379,534.30		
Prepaid Expenses		109,312.53		
Total Current Assets				11,739,896.86
Property and Equipment				
Total Property and Equipment				0.00
Other Assets				
Total Other Assets				0.00
Total Assets			$	11,739,896.86

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities				
Accounts Payable	$	17,621.22		
Due to General		3,496.56		
IRS Payroll Taxes W/H		4,090.39		
Wages Payable		53,468.85		
Total Current Liabilities				78,677.02
Deferred Inflows of Resources				
Unavailable Revenue - Def Tax		728,577.00		
Deferred GEMT Revenue		379,534.30		
Total Deferred Inflows of Resources				1,108,111.30
Total Liabilities				1,186,788.32
Fund Balance				
Fund Balance - Restricted		8,925,137.31		
Excess Revenue over (under) Ex		1,627,971.23		
Total Fund Balance				10,553,108.54
Total Liab., Def. Inflows & Fund Balance			$	11,739,896.86

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Tax Revenues	$	11,176.81	7.38	$	2,140,532.77	64.84
Ambulance Service Charge		104,764.46	69.14		434,042.40	13.15
Interest Income		35,587.17	23.49		150,843.76	4.57
GEMT Revenue		0.00	0.00		575,832.90	17.44
Total Revenues		151,528.44	100.00		3,301,251.83	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		151,528.44	100.00		3,301,251.83	100.00
Expenditures						
Salaries		168,031.80	110.89		937,187.47	28.39
Salaries OT		16,689.15	11.01		79,744.70	2.42
Payroll Taxes		13,830.42	9.13		76,686.07	2.32
Office Supplies		308.10	0.20		3,221.68	0.10
Gas & Oil-Fuel		2,233.09	1.47		9,746.31	0.30
Bank Charges		76.00	0.05		414.50	0.01
Equipment Purchases		0.00	0.00		507.83	0.02
Dues & Subscriptions		0.00	0.00		3,975.40	0.12
Insurance - General		1,524.81	1.01		13,642.41	0.41
Insurance - Employee		45,221.80	29.84		222,333.73	6.73
Professional Fee		16,327.62	10.78		40,339.24	1.22
GEMT Fees		0.00	0.00		196,298.61	5.95
Building Maintenance		1,641.55	1.08		5,310.52	0.16
Equipment Maintenance		7,956.99	5.25		31,182.66	0.94
Vehicle Maintenance		2,254.59	1.49		9,374.72	0.28
Doctors Fees		639.00	0.42		967.50	0.03
Misc Expenses		306.02	0.20		1,360.48	0.04
Training & Education		2,150.48	1.42		10,913.93	0.33
Uniforms		498.54	0.33		11,370.17	0.34
Supplies-Cleaning & Maint.		337.73	0.22		2,913.60	0.09
Utilities		3,235.09	2.13		15,789.07	0.48
Total Expenditures		283,262.78	186.94		1,673,280.60	50.69
Excess Revenue over (under) Expenditur	$	(131,734.34)	(86.94)	$	1,627,971.23	49.31

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Revenues				
Tax Collection Current	$ 11,176.81	7.38	$ 2,140,532.77	64.84
Ambulance Service Charge	104,764.46	69.14	436,957.81	13.24
Ambulance Refunds	0.00	0.00	(2,915.41)	(0.09)
Simmons Bank Interest	35,587.17	23.49	149,891.64	4.54
Investement Interest	0.00	0.00	952.12	0.03
GEMT Revenue	0.00	0.00	575,832.90	17.44
Total Revenues	151,528.44	100.00	3,301,251.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	151,528.44	100.00	3,301,251.83	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	0.00
Salaries-Fire Chief	3,456.96	2.28	18,991.06	0.58
Salaries-Deputy Chiefs	18,293.26	12.07	100,173.50	3.03
Salaries-Admin Assistants	2,546.69	1.68	14,006.79	0.42
Salaries-Office Manager	1,973.76	1.30	10,830.09	0.33
Salaries-EMT/Paramedic	141,761.13	93.55	793,312.03	24.03
Payroll OT-Ambulance	16,019.60	10.57	72,667.89	2.20
Payroll OT - Deputy Chiefs	669.55	0.44	7,076.81	0.21
PR Taxes - FICA/ Medicare	13,830.42	9.13	76,686.07	2.32
Ambulance Exp Transfer	308.10	0.20	3,221.68	0.10
Ambulance Exp Transfer	2,233.09	1.47	9,746.31	0.30
Simmons Bank	76.00	0.05	414.50	0.01
Ambulance Exp Transfer	0.00	0.00	507.83	0.02
Ambulance Transfer	0.00	0.00	3,975.40	0.12
Ambulance Exp Transfer	1,524.81	1.01	13,642.41	0.41
Ambulance Exp Transfer	45,221.80	29.84	222,333.73	6.73
Rognan & Associates	600.00	0.40	3,000.00	0.09
Darla Sansoucie	0.00	0.00	354.00	0.01
Paylocity	293.89	0.19	1,502.65	0.05
Lockton	0.00	0.00	3,000.00	0.09
EMS/MC C/C Fees	14,709.23	9.71	24,070.20	0.73
One America	0.00	0.00	3,000.00	0.09
Hammond & Shriner	724.50	0.48	2,604.00	0.08
VISA	0.00	0.00	2,425.05	0.07
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.01
GEMT Fees	0.00	0.00	196,298.61	5.95
Ambulance Transfer	1,641.55	1.08	5,310.52	0.16
Stryker	698.88	0.46	8,290.96	0.25
Airgas	893.39	0.59	3,574.11	0.11
SSM Health	2,380.11	1.57	3,220.51	0.10
Boundtree	3,903.71	2.58	14,763.69	0.45
St. Clare Hospital	0.00	0.00	587.11	0.02
Preferred Waste Concepts	0.00	0.00	200.00	0.01
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	80.90	0.05	506.70	0.02
Purcell Tire	406.60	0.27	3,012.53	0.09
Sunset Auto	277.68	0.18	1,636.56	0.05
Commerce Bank - VISA	0.00	0.00	61.68	0.00
MO River Auto Parts	252.16	0.17	272.15	0.01
American Response Vehicles	0.00	0.00	758.75	0.02

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Mobile Techs	572.32	0.38	1,284.60	0.04
Pro Fusion Fab	0.00	0.00	1,275.00	0.04
Ambulance Expl Transfer	745.83	0.49	1,073.45	0.03
Ambulance Exp Transfer	639.00	0.42	967.50	0.03
Misc Expenses	0.00	0.00	688.00	0.02
CLIA Laboratory	180.00	0.12	180.00	0.01
Ambulance Transfer	126.02	0.08	492.48	0.01
Premier Entertainment	800.00	0.53	800.00	0.02
VISA	247.85	0.16	1,381.30	0.04
JVR Enterprises	650.00	0.43	950.00	0.03
Boundtree	273.59	0.18	288.87	0.01
Ambulance Exp Transfer	179.04	0.12	7,603.76	0.23
Training Reimbursements	0.00	0.00	(110.00)	0.00
Ambulance Exp Transfer	498.54	0.33	3,509.22	0.11
Uniforms - Payroll	0.00	0.00	7,860.95	0.24
Ambulance Transfer	337.73	0.22	2,913.60	0.09
Ambulance Exp Transfer	3,235.09	2.13	15,789.07	0.48
Total Expenditures	283,262.78	186.94	1,673,280.60	50.69
Excess Revenue over (under) Expenditur	$ (131,734.34)	(86.94)	$ 1,627,971.23	49.31

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	$ 11,176.81	$ 656,402.34	$ 2,140,532.77	$ 1,628,745.72
Ambulance Service Charge	104,764.46	78,254.61	434,042.40	378,974.02
Interest Income	35,587.17	5,243.03	150,843.76	12,286.03
Grant Income	0.00	0.00	0.00	3,649.25
GEMT Revenue	0.00	589,528.84	575,832.90	589,528.84
Total Revenues	151,528.44	1,329,428.82	3,301,251.83	2,613,183.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	151,528.44	1,329,428.82	3,301,251.83	2,613,183.86
Expenditures				
Salaries	168,031.80	157,984.42	937,187.47	854,183.77
Salaries OT	16,689.15	12,448.98	79,744.70	66,070.97
Payroll Taxes	13,830.42	12,759.38	76,686.07	69,447.15
Office Supplies	308.10	299.03	3,221.68	2,262.23
Gas & Oil-Fuel	2,233.09	1,812.40	9,746.31	9,489.13
Bank Charges	76.00	72.00	414.50	504.50
Equipment Purchases	0.00	0.00	507.83	0.00
Dues & Subscriptions	0.00	0.00	3,975.40	3,291.00
Insurance - General	1,524.81	1,476.81	13,642.41	6,926.69
Insurance - Employee	45,221.80	42,754.13	222,333.73	213,890.48
Professional Fee	16,327.62	1,136.42	40,339.24	7,478.19
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Building Maintenance	1,641.55	1,328.88	5,310.52	3,555.47
Equipment Maintenance	7,956.99	4,529.17	31,182.66	38,833.26
Vehicle Maintenance	2,254.59	269.22	9,374.72	4,346.03
Doctors Fees	639.00	118.50	967.50	265.33
Misc Expenses	306.02	170.66	1,360.48	472.18
Training & Education	2,150.48	590.37	10,913.93	8,062.35
Uniforms	498.54	0.00	11,370.17	9,615.20
Supplies-Cleaning & Maint.	337.73	569.40	2,913.60	2,012.16
Utilities	3,235.09	1,415.93	15,789.07	8,731.53
Total Expenditures	283,262.78	239,735.70	1,673,280.60	1,516,813.19
Excess Revenue over (under) Expenditur	$ (131,734.34)	$ 1,089,693.12	$ 1,627,971.23	$ 1,096,370.67

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	$ 11,176.81	$ 656,402.34	$ 2,140,532.77	$ 1,628,745.72
Ambulance Service Charge	104,764.46	79,379.41	436,957.81	382,739.81
Ambulance Refunds	0.00	(1,124.80)	(2,915.41)	(3,765.79)
Montgomery Bank Interest	0.00	0.33	0.00	1.29
Simmons Bank Interest	35,587.17	5,242.70	149,891.64	12,284.74
Investement Interest	0.00	0.00	952.12	0.00
Grant Income	0.00	0.00	0.00	3,649.25
GEMT Revenue	0.00	589,528.84	575,832.90	589,528.84
Total Revenues	151,528.44	1,329,428.82	3,301,251.83	2,613,183.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	151,528.44	1,329,428.82	3,301,251.83	2,613,183.86
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	(2,733.92)
Salaries-Fire Chief	3,456.96	3,270.72	18,991.06	17,967.12
Salaries-Deputy Chiefs	18,293.26	17,350.14	100,173.50	93,762.54
Salaries-Admin Assistants	2,546.69	3,894.56	14,006.79	17,116.16
Salaries-Office Manager	1,973.76	1,864.80	10,830.09	10,231.44
Salaries-EMT/Paramedic	141,761.13	131,604.20	793,312.03	717,840.43
Payroll OT-Ambulance	16,019.60	10,829.76	72,667.89	59,769.94
Salaries-OT Admin	0.00	0.00	0.00	98.72
Payroll OT - Deputy Chiefs	669.55	1,619.22	7,076.81	6,202.31
PR Taxes - FICA/ Medicare	13,830.42	12,759.38	76,686.07	69,447.15
Ambulance Exp Transfer	308.10	299.03	3,221.68	2,262.23
Ambulance Exp Transfer	2,233.09	1,812.40	9,746.31	9,489.13
Simmons Bank	76.00	72.00	414.50	504.50
Ambulance Exp Transfer	0.00	0.00	507.83	0.00
Ambulance Transfer	0.00	0.00	3,975.40	3,291.00
Ambulance Exp Transfer	1,524.81	1,476.81	13,642.41	6,926.69
Ambulance Exp Transfer	45,221.80	42,754.13	222,333.73	213,890.48
Rognan & Associates	600.00	600.00	3,000.00	3,000.00
Spector, Wolfe, McLaughlin	0.00	440.25	0.00	2,473.35
Darla Sansoucie	0.00	0.00	354.00	96.00
Paylocity	293.89	96.17	1,502.65	1,356.69
Lockton	0.00	0.00	3,000.00	1,500.00
Aon Consulting	0.00	0.00	0.00	1,837.87
EMS/Mc	0.00	0.00	0.00	7,684.51
EMS/MC C/C Fees	14,709.23	0.00	24,070.20	(10,470.23)
One America	0.00	0.00	3,000.00	0.00
Hammond & Shriner	724.50	0.00	2,604.00	0.00
VISA	0.00	0.00	2,425.05	0.00
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.00
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Ambulance Transfer	1,641.55	1,328.88	5,310.52	3,555.47
Stryker	698.88	0.00	8,290.96	6,078.15
Airgas	893.39	994.75	3,574.11	3,440.44
SSM Health	2,380.11	0.00	3,220.51	6,521.20
Boundtree	3,903.71	1,097.87	14,763.69	15,993.18
St. Clare Hospital	0.00	1,602.39	587.11	1,602.39

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Preferred Waste Concepts	0.00	0.00	200.00	0.00
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	80.90	834.16	506.70	5,197.90
Purcell Tire	406.60	0.00	3,012.53	2,010.05
Sunset Auto	277.68	0.00	1,636.56	0.00
Commerce Bank - VISA	0.00	0.00	61.68	1,271.26
MO River Auto Parts	252.16	0.00	272.15	28.59
American Response Vehicles	0.00	261.25	758.75	261.25
Mobile Techs	572.32	0.00	1,284.60	0.00
Sentinel	0.00	0.00	0.00	541.20
Pro Fusion Fab	0.00	0.00	1,275.00	0.00
Ambulance Expl Transfer	745.83	7.97	1,073.45	233.68
Ambulance Exp Transfer	639.00	118.50	967.50	265.33
Misc Expenses	0.00	0.00	688.00	0.00
CLIA Laboratory	180.00	0.00	180.00	0.00
Ambulance Transfer	126.02	170.66	492.48	472.18
Training & Education	0.00	(35.99)	0.00	(35.99)
Commerce Bank-VISA	0.00	185.11	0.00	1,030.11
Premier Entertainment	800.00	0.00	800.00	0.00
VISA	247.85	0.00	1,381.30	0.00
JVR Enterprises	650.00	0.00	950.00	0.00
Boundtree	273.59	0.00	288.87	0.00
Ambulance Exp Transfer	179.04	441.25	7,603.76	6,668.23
Training Reimbursements	0.00	0.00	(110.00)	400.00
Ambulance Exp Transfer	498.54	0.00	3,509.22	1,833.74
Uniforms - Payroll	0.00	0.00	7,860.95	7,781.46
Ambulance Transfer	337.73	569.40	2,913.60	2,012.16
Ambulance Exp Transfer	3,235.09	1,415.93	15,789.07	8,731.53
Total Expenditures	283,262.78	239,735.70	1,673,280.60	1,516,813.19
Excess Revenues over (under) Expenditu	$ (131,734.34)	$ 1,089,693.12	$ 1,627,971.23	$ 1,096,370.67

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenues	$ 11,176.81	7.38	$ 2,140,532.77	64.84
Ambulance Service Charge	104,764.46	69.14	434,042.40	13.15
Interest Income	35,587.17	23.49	150,843.76	4.57
GEMT Revenue	0.00	0.00	575,832.90	17.44
Total Revenues	151,528.44	100.00	3,301,251.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	151,528.44	100.00	3,301,251.83	100.00
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	0.00
Salaries-Fire Chief	3,456.96	2.28	18,991.06	0.58
Salaries-Deputy Chiefs	18,293.26	12.07	100,173.50	3.03
Salaries-Admin Assistants	2,546.69	1.68	14,006.79	0.42
Salaries-Office Manager	1,973.76	1.30	10,830.09	0.33
Salaries-EMT/Paramedic	141,761.13	93.55	793,312.03	24.03
Total - Salaries	168,031.80	110.89	937,187.47	28.39
Salaries OT	16,689.15	11.01	79,744.70	2.42
Total - OT Salaries	16,689.15	11.01	79,744.70	2.42
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	13,830.42	9.13	76,686.07	2.32
Total - Payroll Taxes	13,830.42	9.13	76,686.07	2.32
Ambulance Exp Transfer	308.10	0.20	3,221.68	0.10
Total - Office Supplies	308.10	0.20	3,221.68	0.10
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	2,233.09	1.47	9,746.31	0.30
Total - Gas & Oil/ Fuel	2,233.09	1.47	9,746.31	0.30
Bank Charges	76.00	0.05	414.50	0.01
Total - Bank Charges	76.00	0.05	414.50	0.01
Ambulance Exp Transfer	0.00	0.00	507.83	0.02
Total - Equipment Purchases	0.00	0.00	507.83	0.02
Ambulance Transfer	0.00	0.00	3,975.40	0.12
Total - Dues & Subscriptions	0.00	0.00	3,975.40	0.12
Ambulance Exp Transfer	1,524.81	1.01	13,642.41	0.41
Total - Insurance/ General	1,524.81	1.01	13,642.41	0.41
Ambulance Exp Transfer	45,221.80	29.84	222,333.73	6.73
Total - Insurance/ Employee	45,221.80	29.84	222,333.73	6.73
Rognan & Associates	600.00	0.40	3,000.00	0.09
Darla Sansoucie	0.00	0.00	354.00	0.01

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Paylocity	293.89	0.19	1,502.65	0.05
Lockton	0.00	0.00	3,000.00	0.09
EMS/MC C/C Fees	14,709.23	9.71	24,070.20	0.73
One America	0.00	0.00	3,000.00	0.09
Hammond & Shriner	724.50	0.48	2,604.00	0.08
VISA	0.00	0.00	2,425.05	0.07
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.01
Total - Professional Fees	16,327.62	10.78	40,339.24	1.22
GEMT Fees	0.00	0.00	196,298.61	5.95
Total - GEMT Fees	0.00	0.00	196,298.61	5.95
Ambulance Transfer	1,641.55	1.08	5,310.52	0.16
Total - Building Maintenance	1,641.55	1.08	5,310.52	0.16
Stryker	698.88	0.46	8,290.96	0.25
Airgas	893.39	0.59	3,574.11	0.11
SSM Health	2,380.11	1.57	3,220.51	0.10
Boundtree	3,903.71	2.58	14,763.69	0.45
St. Clare Hospital	0.00	0.00	587.11	0.02
Preferred Waste Concepts	0.00	0.00	200.00	0.01
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	80.90	0.05	506.70	0.02
Total - Equipment Maintenance	7,956.99	5.25	31,182.66	0.94
Purcell Tire	406.60	0.27	3,012.53	0.09
Sunset Auto	277.68	0.18	1,636.56	0.05
Commerce Bank - VISA	0.00	0.00	61.68	0.00
MO River Auto Parts	252.16	0.17	272.15	0.01
American Response Vehicles	0.00	0.00	758.75	0.02
Mobile Techs	572.32	0.38	1,284.60	0.04
Pro Fusion Fab	0.00	0.00	1,275.00	0.04
Ambulance Expl Transfer	745.83	0.49	1,073.45	0.03
Total - Vehicle Maintenance	2,254.59	1.49	9,374.72	0.28
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	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	639.00	0.42	967.50	0.03
Total - Doctors Fees	639.00	0.42	967.50	0.03
Total - Rental Repair	0.00	0.00	0.00	0.00
Misc Expenses	0.00	0.00	688.00	0.02
CLIA Laboratory	180.00	0.12	180.00	0.01
Ambulance Transfer	126.02	0.08	492.48	0.01
Total - Misc Expenses	306.02	0.20	1,360.48	0.04
Premier Entertainment	800.00	0.53	800.00	0.02
VISA	247.85	0.16	1,381.30	0.04
JVR Enterprises	650.00	0.43	950.00	0.03
Boundtree	273.59	0.18	288.87	0.01
Ambulance Exp Transfer	179.04	0.12	7,603.76	0.23

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Training Reimbursements	0.00	0.00	(110.00)	0.00
Total - Training & Education	2,150.48	1.42	10,913.93	0.33
Ambulance Exp Transfer	498.54	0.33	3,509.22	0.11
Uniforms - Payroll	0.00	0.00	7,860.95	0.24
Total - Uniforms	498.54	0.33	11,370.17	0.34
Ambulance Transfer	337.73	0.22	2,913.60	0.09
Total - Supplies/ Cleaning & Maintenan	337.73	0.22	2,913.60	0.09
Ambulance Exp Transfer	3,235.09	2.13	15,789.07	0.48
Total - Utilities	3,235.09	2.13	15,789.07	0.48
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	283,262.78	186.94	1,673,280.60	50.69
Excess Revenue over (under) Expenditur	$ (131,734.34)	(86.94)	$ 1,627,971.23	49.31

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	$ 11,176.81	656,402.34	$ 2,140,532.77	1,628,745.72
Ambulance Service Charge	104,764.46	78,254.61	434,042.40	378,974.02
Interest Income	35,587.17	5,243.03	150,843.76	12,286.03
Grant Income	0.00	0.00	0.00	3,649.25
GEMT Revenue	0.00	589,528.84	575,832.90	589,528.84
Total Revenues	151,528.44	1,329,428.82	3,301,251.83	2,613,183.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	151,528.44	1,329,428.82	3,301,251.83	2,613,183.86
Expenditures				
Salaries-Paramedics	0.00	0.00	(126.00)	(2,733.92)
Salaries-Fire Chief	3,456.96	3,270.72	18,991.06	17,967.12
Salaries-Deputy Chiefs	18,293.26	17,350.14	100,173.50	93,762.54
Salaries-Admin Assistants	2,546.69	3,894.56	14,006.79	17,116.16
Salaries-Office Manager	1,973.76	1,864.80	10,830.09	10,231.44
Salaries-EMT/Paramedic	141,761.13	131,604.20	793,312.03	717,840.43
Total - Salaries	168,031.80	157,984.42	937,187.47	854,183.77
Salaries OT	16,689.15	12,448.98	79,744.70	66,070.97
Total - OT Salaries	16,689.15	12,448.98	79,744.70	66,070.97
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	13,830.42	12,759.38	76,686.07	69,447.15
Total - Payroll Taxes	13,830.42	12,759.38	76,686.07	69,447.15
Ambulance Exp Transfer	308.10	299.03	3,221.68	2,262.23
Total - Office Supplies	308.10	299.03	3,221.68	2,262.23
Total - IT Expenses	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	2,233.09	1,812.40	9,746.31	9,489.13
Total - Gas & Oil/ Fuel	2,233.09	1,812.40	9,746.31	9,489.13
Bank Charges	76.00	72.00	414.50	504.50
Total - Bank Charges	76.00	72.00	414.50	504.50
Ambulance Exp Transfer	0.00	0.00	507.83	0.00
Total - Equipment Purchases	0.00	0.00	507.83	0.00
Ambulance Transfer	0.00	0.00	3,975.40	3,291.00
Total - Dues & Subscriptions	0.00	0.00	3,975.40	3,291.00
Ambulance Exp Transfer	1,524.81	1,476.81	13,642.41	6,926.69
Total - Insurance/ General	1,524.81	1,476.81	13,642.41	6,926.69
Ambulance Exp Transfer	45,221.80	42,754.13	222,333.73	213,890.48
Total - Insurance/ Employee	45,221.80	42,754.13	222,333.73	213,890.48

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Rognan & Associates	600.00	600.00	3,000.00	3,000.00
Spector, Wolfe, McLaughlin	0.00	440.25	0.00	2,473.35
Darla Sansoucie	0.00	0.00	354.00	96.00
Paylocity	293.89	96.17	1,502.65	1,356.69
Lockton	0.00	0.00	3,000.00	1,500.00
Aon Consulting	0.00	0.00	0.00	1,837.87
EMS/Mc	0.00	0.00	0.00	7,684.51
EMS/MC C/C Fees	14,709.23	0.00	24,070.20	(10,470.23)
One America	0.00	0.00	3,000.00	0.00
Hammond & Shriner	724.50	0.00	2,604.00	0.00
VISA	0.00	0.00	2,425.05	0.00
Chris McCarthy	0.00	0.00	22.42	0.00
Alan Butsch	0.00	0.00	360.92	0.00
Total - Professional Fees	16,327.62	1,136.42	40,339.24	7,478.19
GEMT Fees	0.00	0.00	196,298.61	207,375.57
Total - GEMT Fees	0.00	0.00	196,298.61	207,375.57
Ambulance Transfer	1,641.55	1,328.88	5,310.52	3,555.47
Total - Building Maintenance	1,641.55	1,328.88	5,310.52	3,555.47
Stryker	698.88	0.00	8,290.96	6,078.15
Airgas	893.39	994.75	3,574.11	3,440.44
SSM Health	2,380.11	0.00	3,220.51	6,521.20
Boundtree	3,903.71	1,097.87	14,763.69	15,993.18
St. Clare Hospital	0.00	1,602.39	587.11	1,602.39
Preferred Waste Concepts	0.00	0.00	200.00	0.00
American Response	0.00	0.00	39.58	0.00
Ambulance Transfer	80.90	834.16	506.70	5,197.90
Total - Equipment Maintenance	7,956.99	4,529.17	31,182.66	38,833.26
Purcell Tire	406.60	0.00	3,012.53	2,010.05
Sunset Auto	277.68	0.00	1,636.56	0.00
Commerce Bank - VISA	0.00	0.00	61.68	1,271.26
MO River Auto Parts	252.16	0.00	272.15	28.59
American Response Vehicles	0.00	261.25	758.75	261.25
Mobile Techs	572.32	0.00	1,284.60	0.00
Sentinel	0.00	0.00	0.00	541.20
Pro Fusion Fab	0.00	0.00	1,275.00	0.00
Ambulance Expl Transfer	745.83	7.97	1,073.45	233.68
Total - Vehicle Maintenance	2,254.59	269.22	9,374.72	4,346.03
Total - Lease Expense	0.00	0.00	0.00	0.00
Total - Worker's Comp Claims	0.00	0.00	0.00	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	639.00	118.50	967.50	265.33
Total - Doctors Fees	639.00	118.50	967.50	265.33
Total - Rental Repair	0.00	0.00	0.00	0.00
Misc Expenses	0.00	0.00	688.00	0.00
CLIA Laboratory	180.00	0.00	180.00	0.00
Ambulance Transfer	126.02	170.66	492.48	472.18
Total - Misc Expenses	306.02	170.66	1,360.48	472.18

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Training & Education	0.00	(35.99)	0.00	(35.99)
Commerce Bank-VISA	0.00	185.11	0.00	1,030.11
Premier Entertainment	800.00	0.00	800.00	0.00
VISA	247.85	0.00	1,381.30	0.00
JVR Enterprises	650.00	0.00	950.00	0.00
Boundtree	273.59	0.00	288.87	0.00
Ambulance Exp Transfer	179.04	441.25	7,603.76	6,668.23
Training Reimbursements	0.00	0.00	(110.00)	400.00
Total - Training & Education	2,150.48	590.37	10,913.93	8,062.35
Ambulance Exp Transfer	498.54	0.00	3,509.22	1,833.74
Uniforms - Payroll	0.00	0.00	7,860.95	7,781.46
Total - Uniforms	498.54	0.00	11,370.17	9,615.20
Ambulance Transfer	337.73	569.40	2,913.60	2,012.16
Total - Supplies/ Cleaning & Maintenan	337.73	569.40	2,913.60	2,012.16
Ambulance Exp Transfer	3,235.09	1,415.93	15,789.07	8,731.53
Total - Utilities	3,235.09	1,415.93	15,789.07	8,731.53
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	283,262.78	239,735.70	1,673,280.60	1,516,813.19
Excess Revenue over (under) Expenditur	$ (131,734.34)	1,089,693.12	$ 1,627,971.23	1,096,370.67

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2023

ASSETS

Current Assets		
Simmons Bank	$ 778,946.83	
Investments	223,880.30	
Taxes Receivable - Current	362,547.00	
Interest Receivable	145.21	
Total Current Assets		1,365,519.34
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 1,365,519.34

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	$ 1,316.68	
Total Current Liabilities		1,316.68
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	121,383.00	
Total Deferred Inflows of Resources		121,383.00
Total Liabilities		122,699.68
Fund Balance		
Fund Balance - Restricted	1,146,017.07	
Excess Revenue over (under) Ex	96,802.59	
Total Fund Balance		1,242,819.66
Total Liab., Def. Inflows & Fund Balance		$ 1,365,519.34

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Tax Revenues	$	1,857.38	34.89	$	355,770.45	96.06
Interest Income		3,466.70	65.11		14,581.30	3.94
Total Revenues		5,324.08	100.00		370,351.75	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		5,324.08	100.00		370,351.75	100.00
Expenditures						
Dispatching Services		0.00	0.00		232,746.01	62.84
Telephone Expenses		2,913.24	54.72		14,138.52	3.82
Communication Expense		7,254.58	136.26		26,664.63	7.20
Total Expenditures		10,167.82	190.98		273,549.16	73.86
Excess Revenue over (under) Expenditur	$	(4,843.74)	(90.98)	$	96,802.59	26.14

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Tax Collection Current	$	1,857.38	34.89	$	355,770.45	96.06
Simmons Bank Interest		3,466.70	65.11		14,581.30	3.94
Total Revenues		5,324.08	100.00		370,351.75	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		5,324.08	100.00		370,351.75	100.00
Expenditures						
Central County Emergency 911		0.00	0.00		232,746.01	62.84
Charter Communications		535.72	10.06		3,152.36	0.85
Commerce Bank Visa		0.00	0.00		79.99	0.02
AT&T		2,456.53	46.14		11,390.83	3.08
VISA		99.99	1.88		269.97	0.07
Telephone Reimbursements		(179.00)	(3.36)		(754.63)	(0.20)
Charter Communications		0.00	0.00		1,438.77	0.39
Miken Technologies		2,070.96	38.90		10,270.90	2.77
Sentinel		3,654.80	68.65		3,654.80	0.99
Sikich		173.25	3.25		288.75	0.08
AT&T		1,355.57	25.46		10,119.38	2.73
VISA		0.00	0.00		316.03	0.09
Knox Company		0.00	0.00		576.00	0.16
Total Expenditures		10,167.82	190.98		273,549.16	73.86
Excess Revenue over (under) Expenditur	$	(4,843.74)	(90.98)	$	96,802.59	26.14

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	$ 1,857.38	$ 108,856.19	$ 355,770.45	$ 270,107.40
Interest Income	3,466.70	548.34	14,581.30	1,302.69
Total Revenues	5,324.08	109,404.53	370,351.75	271,410.09
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	5,324.08	109,404.53	370,351.75	271,410.09
Expenditures				
Dispatching Services	0.00	0.00	232,746.01	208,772.95
Telephone Expenses	2,913.24	1,531.23	14,138.52	8,644.05
Communication Expense	7,254.58	6,327.41	26,664.63	20,735.60
Bank Charges	0.00	0.00	0.00	2.00
Total Expenditures	10,167.82	7,858.64	273,549.16	238,154.60
Excess Revenue over (under) Expenditur	$ (4,843.74)	$ 101,545.89	$ 96,802.59	$ 33,255.49

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	$ 1,857.38	$ 108,856.19	$ 355,770.45	$ 270,107.40
Simmons Bank Interest	3,466.70	548.34	14,581.30	1,302.69
Total Revenues	5,324.08	109,404.53	370,351.75	271,410.09
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	5,324.08	109,404.53	370,351.75	271,410.09
Expenditures				
Central County Emergency 911	0.00	0.00	232,746.01	208,772.95
Simmons Bank	0.00	0.00	0.00	2.00
Charter Communications	535.72	1,139.03	3,152.36	5,671.80
Commerce Bank Visa	0.00	0.00	79.99	0.00
AT&T	2,456.53	616.70	11,390.83	3,747.63
VISA	99.99	0.00	269.97	0.00
Telephone Reimbursements	(179.00)	(224.50)	(754.63)	(775.38)
Charter Communications	0.00	949.00	1,438.77	4,414.60
Miken Technologies	2,070.96	1,843.93	10,270.90	9,297.85
Sentinel	3,654.80	0.00	3,654.80	0.00
Sikich	173.25	0.00	288.75	0.00
AT&T	1,355.57	618.60	10,119.38	1,855.80
VISA	0.00	0.00	316.03	1,727.47
Knox Company	0.00	0.00	576.00	524.00
Motorola	0.00	2,915.88	0.00	2,915.88
Total Expenditures	10,167.82	7,858.64	273,549.16	238,154.60
Excess Revenues over (under) Expenditu	$ (4,843.74)	$ 101,545.89	$ 96,802.59	$ 33,255.49

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2023

ASSETS

Current Assets		
Simmons Bank - 2944	$ 6,149.32	
Investments	35,263,254.91	
Investments-Emp 457 Plan	6,975,684.28	
Taxes Receivable - Current	725,929.00	
Total Current Assets		42,971,017.51
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 42,971,017.51

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Obligation - 457 Plan	$ 6,975,684.28	
Total Current Liabilities		6,975,684.28
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	243,046.00	
Total Deferred Inflows of Resources		243,046.00
Total Liabilities		7,218,730.28
Fund Balance		
Held in Trust for Emp Retire	36,395,095.52	
Excess Revenue over (under) Ex	(642,808.29)	
Total Fund Balance		35,752,287.23
Total Liab., Def. Inflows & Fund Balance		$ 42,971,017.51

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Tax Revenues	$	3,727.94	0.49	$	713,905.03	48.04
Interest Income		5,149.23	0.68		22,291.68	1.50
Overhead Transfer		750,000.00	98.83		750,000.00	50.46
Total Revenues		758,877.17	100.00		1,486,196.71	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		758,877.17	100.00		1,486,196.71	100.00
Expenditures						
Benefit Payments		2,129,005.00	280.55		2,129,005.00	143.25
Total Expenditures		2,129,005.00	280.55		2,129,005.00	143.25
Excess Revenue over (under) Expenditur	$	(1,370,127.83)	(180.55)	$	(642,808.29)	(43.25)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Tax Collection Current	$	3,727.94	0.49	$	713,905.03	48.04
Simmons Bank Interest		5,149.23	0.68		22,291.68	1.50
Overhead Transfer		750,000.00	98.83		750,000.00	50.46
Total Revenues		758,877.17	100.00		1,486,196.71	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		758,877.17	100.00		1,486,196.71	100.00
Expenditures						
Benefit Payments & Other Activ		2,129,005.00	280.55		2,129,005.00	143.25
Total Expenditures		2,129,005.00	280.55		2,129,005.00	143.25
Excess Revenue over (under) Expenditur	$	(1,370,127.83)	(180.55)	$	(642,808.29)	(43.25)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	$ 3,727.94	$ 218,800.46	$ 713,905.03	$ 542,914.13
Interest Income	5,149.23	900.21	22,291.68	2,028.35
Overhead Transfer	750,000.00	0.00	750,000.00	0.00
Total Revenues	758,877.17	219,700.67	1,486,196.71	544,942.48
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	758,877.17	219,700.67	1,486,196.71	544,942.48
Expenditures				
Benefit Payments	2,129,005.00	0.00	2,129,005.00	0.00
Total Expenditures	2,129,005.00	0.00	2,129,005.00	0.00
Excess Revenue over (under) Expenditur	$ (1,370,127.83)	$ 219,700.67	$ (642,808.29)	$ 544,942.48

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection Current	$ 3,727.94	$ 218,800.46	$ 713,905.03	$ 542,914.13
Simmons Bank Interest	5,149.23	900.21	22,291.68	2,028.35
Overhead Transfer	750,000.00	0.00	750,000.00	0.00
Total Revenues	758,877.17	219,700.67	1,486,196.71	544,942.48
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	758,877.17	219,700.67	1,486,196.71	544,942.48
Expenditures				
Benefit Payments & Other Activ	2,129,005.00	0.00	2,129,005.00	0.00
Total Expenditures	2,129,005.00	0.00	2,129,005.00	0.00
Excess Revenues over (under) Expenditu	$ (1,370,127.83)	$ 219,700.67	$ (642,808.29)	$ 544,942.48

Fenton FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2023

ASSETS

Current Assets		
Simmons Bank	$ 2,298,413.05	
Taxes Receivable	1,461,883.00	
Total Current Assets		3,760,296.05
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 3,760,296.05

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	$ 489,447.00	
Total Deferred Inflows of Resources		489,447.00
Total Liabilities		489,447.00
Fund Balance		
Fund Balance - Assigned	3,904,113.87	
Excess Revenue over (under) Ex	(633,264.82)	
Total Fund Balance		3,270,849.05
Total Liab, Def Infls & Fund Balance		$ 3,760,296.05

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Five Months Ending May 31, 2023

	Current Month		Year to Date	
Revenues				
Tax Revenue-Current	$ 7,467.11	88.45	$ 1,433,594.77	99.63
Simmons Bank	974.91	11.55	5,358.41	0.37
Total Revenues	8,442.02	100.00	1,438,953.18	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,442.02	100.00	1,438,953.18	100.00
Expenditures				
UMB Bank	0.00	0.00	618.00	0.04
Bond Interest	0.00	0.00	456,600.00	31.73
Bond Principal	0.00	0.00	1,615,000.00	112.23
Total Expenditures	0.00	0.00	2,072,218.00	144.01
Excess of Revenue over (under) Expend	$ 8,442.02	100.00	$ (633,264.82)	(44.01)

Fenton FPD - Debt Service
Statements of Revenues and Expenditures
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue-Current	$ 7,467.11	$ 445,040.70	$ 1,433,594.77	$ 1,104,249.97
Simmons Bank	974.91	932.75	5,358.41	4,961.96
Total Revenues	8,442.02	445,973.45	1,438,953.18	1,109,211.93
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	8,442.02	445,973.45	1,438,953.18	1,109,211.93
Expenditures				
UMB Bank	0.00	0.00	618.00	318.00
Bond Interest	0.00	0.00	456,600.00	368,375.00
Bond Principal	0.00	0.00	1,615,000.00	785,000.00
Total Expenditures	0.00	0.00	2,072,218.00	1,153,693.00
Excess Revenue over (under) Expend	$ 8,442.02	$ 445,973.45	$ (633,264.82)	$ (44,481.07)

Fenton FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2023

ASSETS

Current Assets		
Bond Proceeds - 2022	$ 5,197,913.21	
Total Current Assets		5,197,913.21
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets		$ 5,197,913.21

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Construction Retainage	$ 236,792.93	
Total Current Liabilities		236,792.93
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		236,792.93
Fund Balance		
Fund Balance - Restricted	5,031,616.69	
Excess Revenue over (under) Ex	(70,496.41)	
Total Fund Balance		4,961,120.28
Total Liab., Def. Inflows & Fund Balance		$ 5,197,913.21

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Simmons Bank Interest	$	221.55	100.00	$	1,574.31	100.00
Total Revenues		221.55	100.00		1,574.31	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		221.55	100.00		1,574.31	100.00
Expenditures						
Bld Construction House2		25,845.69	11,665.85		32,280.21	2,050.44
Station 1 Construction		2,473.36	1,116.39		38,821.28	2,465.92
Bank Charges		192.40	86.84		969.23	61.57
Total Expenditures		28,511.45	12,869.08		72,070.72	4,577.92
Excess Revenue over (under) Expenditur	$	(28,289.90)	(12,769.0	$	(70,496.41)	(4,477.92

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month			Year to Date	
Revenues						
Simmons Bank Interest	$	221.55	100.00	$	911.32	57.89
Simmons Bank Interest - 5766		0.00	0.00		662.99	42.11
Total Revenues		221.55	100.00		1,574.31	100.00
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		221.55	100.00		1,574.31	100.00
Expenditures						
ArchImages		25,845.69	11,665.85		25,845.69	1,641.72
City of Fenton		0.00	0.00		4,300.00	273.14
VISA		0.00	0.00		415.52	26.39
TSI Global		0.00	0.00		1,719.00	109.19
ArchImages		0.00	0.00		33,269.62	2,113.28
Holt Electrical Supply		2,473.36	1,116.39		5,551.66	352.64
Simmons Bank		192.40	86.84		969.23	61.57
Total Expenditures		28,511.45	12,869.08		72,070.72	4,577.92
Excess Revenue over (under) Expenditur	$	(28,289.90)	(12,769.0	$	(70,496.41)	(4,477.92

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Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Bond Revenue	$ 0.00	0.00	$ 0.00	5,442,389.90
Simmons Bank Interest	221.55	3,824.96	1,574.31	11,069.95
Total Revenues	221.55	3,824.96	1,574.31	5,453,459.85
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	221.55	3,824.96	1,574.31	5,453,459.85
Expenditures				
Bld Construction House2	25,845.69	522,384.29	32,280.21	2,776,426.85
Bldg Construction House 3	0.00	0.00	0.00	297,061.77
Station 1 Construction	2,473.36	0.00	38,821.28	18,930.00
Bond Issuance Fees	0.00	0.00	0.00	55,250.00
Bank Charges	192.40	157.93	969.23	231.18
Total Expenditures	28,511.45	522,542.22	72,070.72	3,147,899.80
Excess Revenue over (under) Expenditur	$ (28,289.90)	(518,717.26)	$ (70,496.41)	2,305,560.05

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2023

		Current Month This Year	Current Month Last Year		Year to Date This Year	Year to Date Last Year
Revenues						
Bond Revenue	$	0.00	0.00	$	0.00	5,442,389.90
Simmons Bank Interest		221.55	3,602.90		911.32	10,550.76
Simmons Bank Interest - 5766		0.00	222.06		662.99	519.19
Total Revenues		221.55	3,824.96		1,574.31	5,453,459.85
Cost of Sales						
Total Cost of Sales		0.00	0.00		0.00	0.00
Gross Profit		221.55	3,824.96		1,574.31	5,453,459.85
Expenditures						
ArchImages		25,845.69	311.70		25,845.69	13,183.86
Shannon & Wilson		0.00	4,121.08		0.00	12,570.54
City of Fenton		0.00	0.00		4,300.00	0.00
Lawlor Corp		0.00	482,524.36		0.00	2,678,802.88
Piro Signs		0.00	0.00		0.00	26,478.50
Slumberland		0.00	2,688.00		0.00	2,688.00
Slyman Bros		0.00	32,739.15		0.00	32,739.15
Missouri-American Water		0.00	0.00		0.00	9,963.92
VISA		0.00	0.00		415.52	0.00
TSI Global		0.00	0.00		1,719.00	0.00
ArchImages		0.00	0.00		0.00	435.00
Lawlor Corporation		0.00	0.00		0.00	265,785.25
Piro Signs		0.00	0.00		0.00	26,175.50
VISA		0.00	0.00		0.00	1,595.00
Sunbelt Rental		0.00	0.00		0.00	3,071.02
ArchImages		0.00	0.00		33,269.62	18,930.00
Holt Electrical Supply		2,473.36	0.00		5,551.66	0.00
Gilmore & Bell		0.00	0.00		0.00	26,500.00
S&P Global		0.00	0.00		0.00	16,250.00
Thompson Coburn LLP		0.00	0.00		0.00	12,500.00
Simmons Bank		192.40	157.93		969.23	231.18
Total Expenditures		28,511.45	522,542.22		72,070.72	3,147,899.80
Excess Revenue over (under) Expenditur	$	(28,289.90)	(518,717.26)	$	(70,496.41)	2,305,560.05