

VALLEY PARK FIRE PROTECTION DISTRICT

Board of Directors Meeting
Agenda – June 22, 2020, 6:30 PM
Fire Station 2, 55 Crescent Avenue

Meeting to Order

Pledge of Allegiance

Approval of Agenda

Approval of the June 8, 2020 Open and Closed Board Meeting Minutes

Approval of Accounts Payable Checks

Approval of Bond Accounts Payable Checks

Old business:

Station 1 Update:
Station 2 Update:
Coronavirus Update:
Civil Unrest:
Staff Vehicles:
Station 1 Surplus Bids:
SB870 Notifications:
Ballistic Plates:

New business:

Finance Report:
Audit:
BOD Pay:
Station 2 Community Planning Meeting:
Conflict of Interest Resolution: Resolution 2020-03

Attorney's Report:
Shop Steward's Report:
Chief's Report: Swearing in ceremony. (7/13?), Pension Meeting
Misc. New Business:

Closed Session:

(Pursuant to :RS MO 610.021 (1) Legal Action, causes of action or litigation involving a public government body and any confidential or privilege communication between a public governmental body or its representatives and its attorneys; and RS MO Section 610.021 (3) Hiring, Firing, Disciplining or Promoting of particular Employees by Public Government Body when personal information about the employee is discussed or recorded; and RS MO Section 610.021 (9) Preparation, including any discussions or work product, on behalf of Public Government Body, or its representatives for negotiations with employee groups.)

Set Board Meeting date for Monday, (June 8, 2020) at 6:30 p.m.

Adjourn Meeting

June 22, 2020

[illegible]

VALLEY PARK FIRE PROTECTION DISTRICT					
BOND Check Register - Detail of 1023					
June 22, 2020					
Date	Trans	Num	Name	Split	Amount
1023 STL Bond Capital					
06/22/2020	Check	4091	CITI	5220 Capital Expenditure	-5,913.48
06/22/2020	Check	4092	COMARCO	5220 Capital Expenditure	-322.50
06/22/2020	Check	4093	FIRST	5220 Capital Expenditure	-2,071.00
06/22/2020	Check	4094	DBROWN	5220 Capital Expenditure	-60,016.00
Total for 1023 STL Bond Capital					-\$ 68,322.98
5220 Capital Expenditure					
06/22/2020	Check	4091	CITI	1023 STL Bond Capital	5,913.48
06/22/2020	Check	4092	COMARCO	1023 STL Bond Capital	322.50
06/22/2020	Check	4093	FIRST	1023 STL Bond Capital	2,071.00
06/22/2020	Check	4094	DBROWN	1023 STL Bond Capital	60,016.00
Total for 5220 Capital Expenditure					\$ 68,322.98


 Jim Polk
 Fire Chief

REVIEWED


VALLEY PARK FIRE PROTECTION DISTRICT

Board of Directors Meeting

Meeting Minutes – June 8, 2020, 6:30 PM

Meeting to Order: 6:30 PM

Attendance: Director Webster, Director Schmitt, Director Wilburn, Chief Polk, Assistant Chief Polk VanGaasbeek, Attorney McLaughlin, Kyle Wilken Shop Rep., Barb Wille & various Staff members

Pledge of Allegiance; Led by Director Webster

Approval of Agenda: **A motion was made to approve the agenda. 1st Director Wilburn, 2nd Director Schmitt. Motion passed 3-0.**

Approval of the May 26, 2020 Open Board Meeting Minutes: **A motion was made to approve the May 26th open & closed meeting minutes. 1st Director Wilburn, 2nd Director Schmitt. Motion passed 3-0.**

Approval of Accounts Payable Checks: **A motion was made to approve the accounts payable. 1st Director Wilburn, 2nd Director Schmitt. Motion passed 3-0.**

Approval of Bond Accounts Payable Checks: **A motion was made to pay the bond payable checks. 1st Director Wilburn, 2nd Director Schmitt. Motion passed 3-0.**

Old business:

Station 1 Update: (Signage & Door Security) Chief Polk gave updates on signage, door security & house 1 finishes and change order. Signage has been push back. Door Security Card fee of \$10 was established for replacement cards. Shop approved night stands with USB ports. **A motion was made to approve change order 41, sink & backsplash work. 1st Director Webster, 2nd Director Schmitt. Motion passed 3-0.**

Station 2 Update: (Finish meeting, Sidewalk) Chief Polk reviewed the recent finish meeting and the shop's involvement with committee. Chief Polk also mention conversation with Mayor Fortune about sidewalk. Chief Polk checking pricing for sidewalk, crosswalk & hydrants. Public Meeting will be last Thursday of the month. Conversation was had about hiring a Project Manager.

Coronavirus Update: Chief Polk spoke about possibly opening our facility Monday, 6/15/2020.

Civil Unrest: Chief Polk spoke of time spent as Task Force Leaders. He also updated information on bullet proof vests. They also spoke of helmets and will wait & see on those items. **A motion was made to approve the purchase of 11 bullet proof vest with plates 1st Director Webster, 2nd Director Wilburn. Motion passed 3-0.**

Staff Vehicles: Chief Polk stated current cost of two vehicles & trade in value. Chief Polk will obtain lighting, radio & lettering cost. **A motion was made to approve to purchase of 2 staff vehicles 1st Director Wilburn, 2nd Director Webster. Motion passed 3-0.**

Station 1 Surplus Bids: Chief Polk revealed the three bids that were received for Refrigerator 1, Refrigerator A & Generator by Rue's Tractor Service. Bids were \$15.75 Refrigerator 1, \$22.50 Refrigerator A, \$25.75 Generator. We will be adding the recliners to the surplus auction page on our website. **A motion was made to approve accepting all three bids 1st Director Webster, 2nd Director Schmitt. Motion passed 3-0.**

New business:

JEMA Staffing: Chief Polk informed of a JEMA employee leaving & his replacement

Station 2 Community Planning Meeting: Chief Polk announced the meeting will be held Thursday 6/18/2020, 6:00 PM at House 1.

Hiring: This item was pushed to "Closed Session".

Attorney's Report: None

Shop Steward's Report: Chief Polk & Kyle Wilken spoke about the volunteer program & will coordinate with shop. Chief Polk communicated that a gear dryer will be built for House 1.

Chief's Report: (STEMI) Chief Polk gave recognition to crew members for a job well done for saving two lives. Chief Polk also briefed everyone about upcoming Golf tournament.

Misc. New Business: It was asked to have grass cutting go out to bid next season.

New Logos: Assistant Chief VanGaasbeek spoke on the various new version of logos & that the shop agree to possible changes.

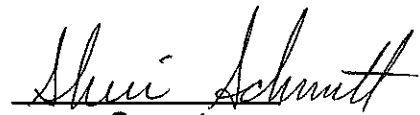
Closed Session: (1), (9) A motion was made to enter into closed session. 1st Director Webster, 2nd Director Schmitt. Motion passed 3-0.

(Pursuant to :RS MO 610.021 (1) Legal Action; causes of action or litigation involving a public government body and any confidential or privilege communication between a public governmental body or its representatives and its attorneys; and RS MO Section 610.021 (3) Hiring, Firing, Disciplining or Promoting of particular Employees by Public Government Body when personal information about the employee is discussed or recorded; and RS MO Section 610.021 (9) Preparation, including any discussions or work product, on behalf of Public Government Body, or its representatives for negotiations with employee groups.)

The public meeting opened back up at 7:50 PM.

A motion was made to set the next board meeting for Monday, June 22nd at 6:30 p.m. 1st Director Webster, 2nd Director Wilburn. Motion passed 3-0.

Motion to adjourn. 1st Director Webster, 2nd Director Wilburn. Motion passed 3-0.


Secretary

Valley Park

Fire Protection District

Financial Statements

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May 2020

Rognan & Associates

ROGNAN & ASSOCIATES
Certified Public Accountants/International Consultants
616 Applecross Ct.
Saint Louis, MO 63021
Telephone (636) 391-9831
Fax (636) 391-9835
"Client Service Driven"
Website: Rognanandassociates.com
Accountant's Compilation Report

Board of Directors
Valley Park Fire Protection District
55 Crescent Avenue
Valley Park, MO 63088

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

Management is responsible for the accompanying general purpose financial statements of Valley Park Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of May 31, 2020, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2020. 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 Valley Park Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

June 16, 2020

VALLEY PARK FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

MAY 31, 2020	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
PAGE 2					
January	8.30	8.28	(0.02)	8.49	0.19
February	16.70	18.47	1.77	18.81	2.11
March	25.00	24.99	(0.01)	25.65	0.65
✓ April	33.30	33.91	0.61	35.65	2.35
✓ May	41.70	41.04	(0.66)	43.04	1.34
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
\$10,675	1%	\$22,637	(\$14,940)	\$19,115	\$25,614
2019	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	8.13	(0.17)	7.38	(0.92)
February	16.70	19.35	2.65	18.51	1.81
March	25.00	26.56	1.56	25.68	0.68
✓ April	33.30	35.13	1.83	34.61	1.31
✓ May	41.70	42.75	1.05	42.49	0.79
June	50.00	52.27	2.27	51.60	1.60
July	58.30	60.73	2.43	60.13	1.83
August	66.60	67.96	1.36	67.59	0.99
September	75.00	74.22	(0.78)	73.77	(1.23)
October	83.30	81.99	(1.31)	81.32	(1.98)
November	91.60	88.60	(3.00)	87.98	(3.62)
December	100.00	95.64	(4.36)	95.13	(4.87)
(\$191,786)	1%	\$22,637	(\$98,617)	\$19,115	(\$93,170)
2018	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	7.45	(0.85)	6.97	(1.33)
February	16.70	15.15	(1.55)	14.05	(2.65)
March	25.00	25.39	0.39	24.96	(0.04)
✓ April	33.30	33.24	(0.06)	52.36	19.06
✓ May	41.70	41.94	0.24	60.65	18.95
June	50.00	49.00	(1.00)	67.32	17.32
July	58.30	60.36	2.06	76.88	18.58
August	66.60	69.30	2.70	84.80	18.20
September	75.00	76.31	1.31	90.11	15.11
October	83.30	83.41	0.11	94.90	11.60
November	91.60	91.54	(0.06)	80.18	(11.42)
December	100.00	98.23	(1.77)	86.46	(13.54)
(\$298,818)	1%	\$22,637	(\$40,037)	\$19,115	(\$258,782)
					(\$1,088,887)
2017	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	5.32	(2.98)	5.70	(2.60)
February	16.70	12.87	(3.83)	13.12	(3.58)
March	25.00	21.35	(3.65)	22.62	(2.38)
✓ April	33.30	27.75	(5.55)	28.82	(4.48)
✓ May	41.70	35.41	(6.29)	35.38	(6.32)
June	50.00	43.47	(6.53)	44.14	(5.86)
July	58.30	50.68	(7.62)	50.58	(7.72)
August	66.60	58.89	(7.71)	60.19	(6.41)
September	75.00	65.47	(9.53)	66.24	(8.76)
October	83.30	71.81	(11.49)	72.69	(10.61)
November	91.60	80.93	(10.67)	80.37	(11.23)
December	100.00	86.40	(13.60)	85.56	(14.44)
(\$583,914)	1%	\$22,637	(\$307,850)	\$19,115	(\$276,064)

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

GENERAL FUND + AMBULANCE FUND COMBINED			MAY 31, 2020	PAGE 3
2020 ACTUAL - COMPARED TO 2020 BUDGET	MAY 31, 2020	2020	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Taxes	\$2,530,496	\$4,306,896	(\$1,776,400)	58.75%
Building and other permits	14,500	40,000	(25,500)	36.25%
Interest	20,044	65,000	(44,956)	30.84%
Ambulance calls	171,675	420,000	(248,325)	40.88%
Miscellaneous revenue	1,103	20,000	(18,897)	5.52%
COVID-19 Stimulus	14,277		14,277	✓
GEMT revenue	0		0	
TOTAL REVENUES	\$2,752,095	\$4,851,896	(\$2,099,801)	56.72%
EXPENDITURES				
Administration costs	\$9,589	\$29,500	(\$19,911)	32.51%
Building maintenance	6,449	50,000	(43,551)	12.90%
Doctors fees - physicals/medical	18,061	32,825	(14,764)	55.02%
Dues and subscriptions	15,622	28,525	(12,903)	54.77%
Election expenses	0	0	0	
Equipment and vehicle maintenance	16,309	102,200	(85,891)	15.96%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	8,449	33,500	(25,051)	25.22%
Insurance - employee	289,731	618,740	(329,009)	46.83%
Insurance - general	236,711	221,655	15,056	✓ 106.79%
IT expenses	3,849	13,500	(9,651)	28.51%
Office supplies	2,971	11,500	(8,529)	25.83%
Payroll taxes	72,314	196,783	(124,469)	36.75%
Professional fees	28,338	95,875	(67,537)	29.56%
Professional fees - GEMT	16,981	5,000	11,981	✓ 339.62%
Salaries	893,834	2,352,327	(1,458,493)	38.00%
Salaries - OT	67,131	220,000	(152,869)	30.51%
Supplies - station	2,903	12,800	(9,897)	22.68%
Supplies - EMS	21,030	30,000	(8,970)	70.10%
Training and education	10,743	50,000	(39,257)	21.49%
Uniforms/turnout gear	12,474	26,550	(14,076)	46.98%
Utilities	18,240	43,951	(25,711)	41.50%
TOTAL EXPENDITURES	\$1,751,729	\$4,175,231	(\$2,423,502)	41.96%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,000,366	\$676,665	\$323,701	147.84%
TRANSFERS BETWEEN FUNDS:				
Transfer to Dispatch	\$0	(\$32,305)	\$32,305	-0.00%
Transfer to Pension		(24,913)	24,913	
TOTAL TRANSFERS	\$0	(\$57,218)	\$57,218	-0.00%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,000,366	\$619,447	\$380,919	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

GENERAL FUND + AMBULANCE FUND COMBINED			MAY 31, 2020	PAGE 4
2020 ACTUAL - COMPARED TO 2019 ACTUAL	MAY 31, 2020 ACTUAL	MAY 31, 2019 ACTUAL	2020 - 2019 \$ OVER (UNDER)	2020 - 2019 % OVER (UNDER)
REVENUES				
Taxes	\$2,530,496	\$1,315,523	\$1,214,973	✓ 92.36%
Building and other permits	14,500	19,319	(4,819)	-24.94%
Interest	20,044	32,696	(12,652)	✓ -38.70%
Ambulance calls	171,675	185,263	(13,588)	✓ -7.33%
Miscellaneous revenue	1,103	8,799	(7,696)	✓ -87.46%
COVID-19 Stimulus	14,277		14,277	✓
GEMT revenue	0	11,145	(11,145)	✓
TOTAL REVENUES	\$2,752,095	\$1,572,745	\$1,179,350	✓ 74.99%
EXPENDITURES				
Administration costs	\$9,589	\$11,145	(\$1,556)	-13.96%
Building maintenance	6,449	3,664	2,785	76.01%
Doctors fees - physicals/medical	18,061	17,885	176	0.98%
Dues and subscriptions	15,622	15,169	453	2.99%
Election expenses	0	0	0	
Equipment and vehicle maintenance	16,309	31,329	(15,020)	✓ -47.94%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	8,449	9,392	(943)	-10.04%
Insurance - employee	289,731	230,702	59,029	✓ 25.59%
Insurance - general	236,711	165,456	71,255	✓ 43.07%
IT expenses	3,849	3,663	186	5.08%
Office supplies	2,971	2,591	380	14.67%
Payroll taxes	72,314	64,898	7,416	11.43%
Professional fees	28,338	29,357	(1,019)	-3.47%
Professional fees - GEMT	16,981	4,733	12,248	✓ 258.78%
Salaries	893,834	788,517	105,317	✓ 13.36%
Salaries - OT	67,131	71,979	(4,848)	-6.74%
Supplies - station	2,903	3,711	(808)	-21.77%
Supplies - EMS	27,173	24,566	2,607	10.61%
Training and education	11,432	17,549	(6,117)	-34.86%
Uniforms/turnout gear	15,674	15,078	596	3.95%
Utilities	8,208	8,298	(90)	-1.08%
TOTAL EXPENDITURES	\$1,751,729	\$1,519,682	\$232,047	✓ 15.27%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,000,366	\$53,063	\$947,303	1785.24%
TRANSFERS BETWEEN FUNDS:				
Transfer to Dispatch	\$0	\$0	\$0	
Transfer to Ambulance			0	
TOTAL TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0		\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,000,366	\$53,063	\$947,303	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	BUDGET - ALL FUNDS				MAY 31, 2020			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Taxes	\$3,527,116	\$779,780	\$4,306,896	\$78,842	\$261,627	\$795,689		\$5,443,054
Building and other permits	40,000		40,000					40,000
Interest	35,750	29,250	65,000	250	1,000	1,000	250,000	317,250
Ambulance calls		420,000	420,000					420,000
Miscellaneous revenue	20,000	0	20,000		0		0	20,000
COVID-19 Stimulus								
TOTAL REVENUES	\$3,622,866	\$1,229,030	\$4,851,896	\$79,092	\$262,627	\$796,689	\$250,000	\$6,240,304
EXPENDITURES								
Administration costs	\$16,225	\$13,275	\$29,500					\$29,500
Building maintenance	27,500	22,500	50,000					50,000
Dispatching costs			0	111,397				111,397
Doctors fees - physicals/medical	18,054	14,771	32,825					32,825
Dues and subscriptions	15,689	12,836	28,525					28,525
Election expenses	0	0	0					0
Equipment and vehicle maintenance	56,210	45,990	102,200	0				102,200
Equipment purchases and replacement	0	0	0					0
Gasoline and oil	18,425	15,075	33,500				1,746,500	1,746,500
Insurance - employee	340,307	278,433	618,740					618,740
Insurance - general	121,910	99,745	221,655					221,655
IT expenses	7,425	6,075	13,500					13,500
Office supplies	6,325	5,175	11,500					11,500
Payroll taxes	108,231	88,562	196,793					196,793
Pension plan contributions			0		268,540			268,540
Professional fees	39,309	56,566	95,875		19,000	1,500		116,375
Professional fees - GEMT		5,000	5,000					5,000
Salaries	1,293,780	1,058,547	2,352,327					2,352,327
Salaries - OT	121,000	99,000	220,000					220,000
Supplies - station	7,040	5,760	12,800					12,800
Supplies - EMS		30,000	30,000					30,000
Training and education	27,500	22,500	50,000					50,000
Uniforms/turnout gear	14,802	11,948	26,550					26,550
Utilities	24,173	19,778	43,951					43,951
Debt Service - retirement of bonds						889,504		889,504
TOTAL EXPENDITURES	\$2,263,705	\$1,911,526	\$4,175,231	\$111,397	\$287,540	\$691,004	\$1,746,500	\$7,011,672
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,359,161	(\$682,496)	\$676,665	(\$32,305)	(\$24,913)	\$105,685	(\$1,496,500)	(\$771,368)
TRANSFERS BETWEEN FUNDS:								
Transfer from General to Dispatch	(\$32,305)	0	(\$32,305)	\$32,305				\$0
Transfer from General to Ambulance	(\$682,496)	\$682,496	0					0
Transfer from General to Pension	(24,913)		(24,913)		\$24,913			0
TOTAL TRANSFERS	(\$739,714)	\$682,496	(\$57,218)	\$32,305	\$24,913	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0		\$0	\$0	\$1,496,500	\$1,496,500
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$619,447	\$0	\$619,447	\$0	\$0	\$105,685	\$0	\$725,132

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	ACTUAL - ALL FUNDS				MAY 31, 2020			PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Taxes	\$2,070,522	\$459,974	\$2,530,496	\$46,538	\$154,388	\$463,405		\$3,194,827
Building and other permits	14,500		14,500					14,500
Interest	17,863	2,181	20,044	93	883	1,282	45,373	67,675
Ambulance calls		171,675	171,675					171,675
Miscellaneous revenue	276	827	1,103		0		0	1,103
COVID-19 Stimulus		14,277	14,277					14,277
TOTAL REVENUES	\$2,103,161	\$648,934	\$2,752,095	\$46,631	\$155,271	\$464,687	\$45,373	\$3,464,057
EXPENDITURES								
Administration costs	\$5,274	\$4,315	\$9,589					\$9,589
Building maintenance	3,547	2,902	6,449					6,449
Dispatching costs			0	55,716				55,716
Doctors fees - physicals/medical	9,934	8,127	18,061					18,061
Dues and subscriptions	8,592	7,030	15,622					15,622
Election expenses			0					0
Equipment and vehicle maintenance	8,970	7,339	16,309	0				16,309
Equipment purchases and replacement			0				1,534,447	1,534,447
Gasoline and oil	4,647	3,802	8,449					8,449
Insurance - employee	152,500	137,231	289,731					289,731
Insurance - general	130,191	108,520	238,711					238,711
IT expenses	2,117	1,732	3,849					3,849
Office supplies	1,634	1,337	2,971					2,971
Payroll taxes	39,773	32,541	72,314					72,314
Pension plan contributions		0	0		10,132			10,132
Professional fees	8,770	19,568	28,338		0	0		28,338
Professional fees - GEMT		18,981	18,981					18,981
Salaries	491,615	402,219	893,834					893,834
Salaries - OT	38,922	30,209	69,131					69,131
Supplies - station	1,597	1,306	2,903					2,903
Supplies - EMS		21,030	21,030					21,030
Training and education	6,143	4,600	10,743					10,743
Uniforms/turnout gear	8,832	5,642	14,474					14,474
Utilities	10,032	8,208	18,240					18,240
Debt Service - retirement of bonds						\$457,954		457,954
TOTAL EXPENDITURES	\$929,080	\$822,639	\$1,751,729	\$55,716	\$10,132	\$457,954	\$1,534,447	\$3,809,978
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,174,071	(\$173,705)	\$1,000,366	(\$9,085)	\$145,139	\$8,733	(\$1,489,074)	(\$345,921)
TRANSFERS BETWEEN FUNDS:								
Transfer from General to Dispatch	\$0		\$0					\$0
Transfer from Ambulance to General/CAPITAL PROJECTS	0	\$0	0				\$0	\$0
TOTAL TRANSFERS	\$0	\$0	\$0				\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	\$1,174,071	(\$173,705)	\$1,000,366	(\$9,085)	\$145,139	\$8,733	(\$1,489,074)	(\$345,921)

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	BUDGET TO ACTUAL - ALL FUNDS							
	R) UNDER BUDGET				MAY 31, 2020			PAGE 7
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Taxes	(\$1,456,594)	(\$319,806)	(\$1,776,400)	(\$32,304)	(\$107,239)		\$0	(\$1,915,943)
Building and other permits	(25,500)	0	(25,500)	0	0		0	(25,500)
Interest	(17,887)	(27,089)	(44,956)	(157)	(117)	282	(204,627)	(249,575)
Ambulance calls	0	(248,325)	(248,325)	0	0		0	(248,325)
Miscellaneous revenue	(19,724)	827	(18,897)	0	0		0	(18,897)
COVID-19 Stimulus	0	14,277	14,277	0	0		0	14,277
TOTAL REVENUES	(\$1,519,705)	(\$580,096)	(\$2,099,801)	(\$32,461)	(\$107,356)	\$282	(\$204,627)	(\$2,443,963)
EXPENDITURES								
Administration costs	(\$10,951)	(\$8,960)	(\$19,911)	\$0	\$0		\$0	(\$19,911)
Building maintenance	(23,953)	(19,598)	(43,551)	0	0		0	(43,551)
Dispatching costs	0	0	0	(55,681)	0		0	(55,681)
Salaries	(8,120)	(6,644)	(14,764)	0	0		0	(14,764)
Dues and subscriptions	(7,097)	(5,806)	(12,903)	0	0		0	(12,903)
Election expenses	0	0	0	0	0		0	0
Equipment and vehicle maintenance	(47,240)	(38,651)	(85,891)	0	0		(212,053)	(212,053)
Equipment purchases and replacement	0	0	0	0	0		0	(85,891)
Gasoline and oil	(13,778)	(11,273)	(25,051)	0	0		0	(25,051)
Insurance - employee	(187,807)	(141,202)	(329,009)	0	0		0	(329,009)
Insurance - general	8,281	6,775	15,056	0	0		0	15,056
IT expenses	(5,308)	(4,343)	(9,651)	0	0		0	(9,651)
Office supplies	(4,691)	(3,838)	(8,529)	0	0		0	(8,529)
Payroll taxes	(68,458)	(56,011)	(124,469)	0	0		0	(124,469)
Pension plan contributions	0	0	0	0	(256,408)		0	(256,408)
Professional fees	(30,539)	(36,998)	(67,537)	0	(19,000)	(1,500)	0	(88,037)
Professional fees - GEMT	0	11,981	11,981	0	0	0	0	11,981
Salaries - OT	(84,078)	(68,791)	(152,869)	0	0		0	(152,869)
Supplies - station	(5,443)	(4,454)	(9,897)	0	0		0	(9,897)
Supplies - EMS		(8,970)	(8,970)	0	0		0	(8,970)
Training and education	(21,357)	(17,900)	(39,257)	0	0		0	(39,257)
Uniforms/turnout gear	(7,770)	(6,308)	(14,076)	0	0		0	(14,076)
Utilities	(14,141)	(11,570)	(25,711)	0	0		0	(25,711)
Debt Service - retirement of bonds	0	0	0	0	0	(231,550)	0	(231,550)
TOTAL EXPENDITURES	(\$1,334,616)	(\$1,088,887)	(\$2,423,502)	(\$55,681)	(\$277,408)	(\$233,050)	(\$212,053)	(\$3,201,694)
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	(\$185,090)	\$508,791	\$323,701	\$23,220	\$170,052	\$233,332	\$7,426	\$757,731

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	BUDGET TO ACTUAL - ALL FUNDS PERCENT OF BUDGET USED				MAY 31, 2020			PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES								
Taxes	58.70%	58.99%	58.76%	59.03%	59.01%	58.24%		58.70%
Building and other permits	36.25%		36.25%					36.25%
Interest	48.97%	7.46%	30.84%			128.20%	18.15%	21.33%
Ambulance calls		40.88%	40.88%					40.88%
Miscellaneous revenue	1.38%		5.52%					5.52%
COVID-19 Stimulus								
TOTAL REVENUES	68.05%	52.80%	56.72%	58.96%	59.12%	58.33%	18.15%	65.51%
EXPENDITURES								
Administration costs	32.51%	32.50%	32.51%					32.51%
Building maintenance	12.90%	12.90%	12.90%					12.90%
Dispatching costs				50.02%				50.02%
Doctors fees - physicals/medical	55.02%	55.02%	55.02%					55.02%
Dues and subscriptions	54.76%	54.77%	54.77%					54.77%
Election expenses								
Equipment and vehicle maintenance	15.96%	15.96%	15.96%					15.96%
Equipment purchases and replacement							87.86%	87.86%
Gasoline and oil	25.22%	25.22%	25.22%					25.22%
Insurance - employee	44.81%	49.29%	46.83%					46.83%
Insurance - general	106.79%	106.79%	106.79%					106.79%
IT expenses	28.51%	28.51%	28.51%					28.51%
Office supplies	25.83%	25.84%	25.83%					25.83%
Payroll taxes	36.75%	36.75%	36.75%					36.75%
Pension plan contributions					3.77%			3.77%
Professional fees	22.31%	34.59%	29.56%					24.35%
Professional fees - GEMT		339.62%	339.62%					339.62%
Salaries	38.00%	38.00%	38.00%					38.00%
Salaries - OT	30.51%	30.51%	30.51%					30.51%
Supplies - station	22.68%	22.67%	22.68%					22.68%
Supplies - EMS		70.10%	70.10%					70.10%
Training and education	22.34%	20.44%	21.49%					21.49%
Uniforms/turnout gear	46.79%	47.22%	46.98%					46.98%
Utilities	41.50%	41.50%	41.50%					41.50%
Debt Service - retirement of bonds						66.42%		66.42%
TOTAL EXPENDITURES	41.04%	43.04%	41.96%	60.02%	3.52%	66.27%	87.86%	64.34%
REVENUES OVER EXPENDITURES								
(EXPENDITURES OVER REVENUES)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

GENERAL FUND			MAY 31, 2020	PAGE 9
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Taxes	\$2,070,522	\$3,527,116	(\$1,456,594)	58.70%
Building and other permits	14,500	40,000	(25,500)	36.25%
Interest	17,863	35,750	(17,887)	49.97%
Miscellaneous revenue	276	20,000	(19,724)	1.38%
TOTAL REVENUES	\$2,103,161	\$3,622,866	(\$1,519,705)	58.05%
EXPENDITURES				
Administration costs	\$5,274	\$16,225	(\$10,951)	32.51%
Building maintenance	3,547	27,500	(23,953)	12.90%
Doctors fees - physicals/medical	9,934	18,054	(8,120)	55.02%
Dues and subscriptions	8,592	15,689	(7,097)	54.76%
Election expenses		0	0	
Equipment and vehicle maintenance	8,970	56,210	(47,240)	15.96%
Equipment purchases and replacement		0	0	
Gasoline and oil	4,647	18,425	(13,778)	25.22%
Insurance - employee	152,500	340,307	(187,807)	44.81%
Insurance - general	130,191	121,910	8,281	106.79%
IT expenses	2,117	7,425	(5,308)	28.51%
Office supplies	1,634	6,325	(4,691)	25.83%
Payroll taxes	39,773	108,231	(68,458)	36.75%
Professional fees	8,770	39,309	(30,539)	22.31%
Salaries	491,615	1,293,780	(802,165)	38.00%
Salaries - OT	36,922	121,000	(84,078)	30.51%
Supplies - station	1,597	7,040	(5,443)	22.68%
Training and education	6,143	27,500	(21,357)	22.34%
Uniforms/turnout gear	6,832	14,602	(7,770)	46.79%
Utilities	10,032	24,173	(14,141)	41.50%
TOTAL EXPENDITURES	\$929,090	\$2,263,705	(\$1,334,615)	41.04%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,174,071	\$1,359,161	(\$185,090)	86.38%
TRANSFERS BETWEEN FUNDS:				
Transfer to Dispatch	\$0	(\$32,305)	\$32,305	-0.00%
Transfer to Ambulance	0	(682,496)	682,496	
Transfer to Pension	0	(24,913)		
TOTAL TRANSFERS	\$0	(\$739,714)	\$739,714	
USE OF DISTRICT RESERVES	\$0		\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,174,071	\$619,447	\$554,624	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	AMBULANCE FUND		MAY 31, 2020	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$459,974	\$779,780	(\$319,806)	58.99%
Interest	2,181	29,250	(27,069)	7.46%
Ambulance calls	171,675	420,000	(248,325)	40.88%
Miscellaneous revenue	827	0	827	
COVID-19 Stimulus	14,277		14,277	✓
GEMT revenue			0	
TOTAL REVENUES	\$648,934	\$1,229,030	(\$580,096)	52.80%
EXPENDITURES				
Administration costs	\$4,315	\$13,275	(\$8,960)	32.50%
Building maintenance	2,902	22,500	(19,598)	12.90%
Doctors fees - physicals/medical	8,127	14,771	(6,644)	55.02%
Dues and subscriptions	7,030	12,836	(5,806)	54.77%
Election expenses		0	0	
Equipment and vehicle maintenance	7,339	45,990	(38,651)	15.96%
Equipment purchases and replacement		0	0	
Gasoline and oil	3,802	15,075	(11,273)	25.22%
Insurance - employee	137,231	278,433	(141,202)	49.29%
Insurance - general	106,520	99,745	6,775	✓ 106.79%
IT Expenses	1,732	6,075	(4,343)	28.51%
Office supplies	1,337	5,175	(3,838)	25.84%
Payroll taxes	32,541	88,552	(56,011)	36.75%
Professional fees	19,568	56,566	(36,998)	34.59%
Professional fees - GEMT	16,981	5,000	11,981	✓ 339.62%
Salaries	402,219	1,058,547	(656,328)	38.00%
Salaries - OT	30,209	99,000	(68,791)	30.51%
Supplies - station	1,306	5,760	(4,454)	22.67%
Supplies - EMS	21,030	30,000	(8,970)	70.10%
Training and education	4,600	22,500	(17,900)	20.44%
Uniforms/turnout gear	5,642	11,948	(6,306)	47.22%
Utilities	8,208	19,778	(11,570)	41.50%
TOTAL EXPENDITURES	\$822,639	\$1,911,526	(\$1,088,887)	43.04%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$173,705)	(\$682,496)	\$508,791	0.00%
TRANSFERS BETWEEN FUNDS:				
TRANSFER FROM GENERAL FUND	\$0	\$682,496	(\$682,496)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$173,705)	\$0	(\$173,705)	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	PENSION FUND		MAY 31, 2020	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$154,388	\$261,627	(\$107,239)	59.01%
Interest	883	1,000	(117)	88.30%
Investment Income	0		0	
TOTAL REVENUES	\$155,271	\$262,627	(\$107,356)	59.12%
EXPENDITURES				
Pension plan contributions/Payments	\$10,132	\$268,540	(\$258,408)	3.77%
Professional fees	0	19,000	(19,000)	0.00%
TOTAL EXPENDITURES	\$10,132	\$287,540	(\$277,408)	3.52%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$145,139	(\$24,913)	\$170,052	0.00%
TRANSFERS BETWEEN FUNDS:				
TRANSFER FROM GENERAL FUND	\$0	\$24,913	(\$24,913)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$145,139	\$0	\$145,139	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	DISPATCH FUND		MAY 31, 2020	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$46,538	\$78,842	(\$32,304)	59.03%
Interest	93	250	(157)	37.20%
Miscellaneous revenues	0		0	
TOTAL REVENUES	\$46,631	\$79,092	(\$32,461)	58.96%
EXPENDITURES				
Dispatching costs	\$55,716	\$111,397	(\$55,681)	50.02%
Equipment maintenance	0	0	\$0	
TOTAL EXPENDITURES	\$55,716	\$111,397	(\$55,681)	50.02%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$9,085)	(\$32,305)	\$23,220	0.00%
TRANSFERS BETWEEN FUNDS:				
Transfer from General		\$32,305	(\$32,305)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$9,085)	\$0	(\$9,085)	0.00%

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

DEBT SERVICE FUND			MAY 31, 2020	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$463,405	\$795,689	(\$332,284)	58.24%
Interest	1,282	1,000	282	✓ 128.20%
Miscellaneous revenue/Reserve	0	0		
TOTAL REVENUES	\$464,687	\$796,689	(\$332,002)	58.33%
EXPENDITURES				
Debt Service	\$457,954	\$689,504	(\$231,550)	66.42%
Professional fees	0	1,500	(1,500)	0.00%
TOTAL EXPENDITURES	\$457,954	\$691,004	(\$233,050)	66.27%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$6,733	\$105,685	(\$98,952)	0.00%
USE OF DISTRICT RESERVES		\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$6,733	\$105,685		

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

CAPITAL PROJECTS FUND	CAPITAL PROJECTS	CAPITAL PROJECTS	MAY 31, 2020	PAGE 14
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Interest	\$45,373	\$250,000	(\$204,627)	18.15%
Miscellaneous - bond proceeds	0	0	0	
TOTAL REVENUES	45,373	250,000	(\$204,627)	18.15%
EXPENDITURES				
Capital Assets - Buildings, Equipment, Apparatus	\$1,534,447	\$1,746,500	(\$212,053)	87.86%
TOTAL EXPENDITURES	1,534,447	1,746,500	(\$212,053)	87.86%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$1,489,074)	(\$1,496,500)	(\$7,426)	99.50%
USE OF DISTRICT RESERVES		\$1,496,500	\$1,496,500	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$1,489,074)	\$0	(\$7,426)	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

	GENERAL FUND		MAY 31, 2020	PAGE 15
	2020	2019	2020 - 2019 \$	2020 - 2019 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Taxes	\$2,070,522	\$981,161	\$1,089,361	✓ 111.03%
Building and other permits	14,500	19,319	(4,819)	-24.94%
Interest	17,863	23,983	(6,120)	-25.52%
Miscellaneous revenue	276	5,222	(4,946)	-94.71%
TOTAL REVENUES	\$2,103,161	\$1,029,685	\$1,073,476	104.25%
EXPENDITURES				
Administration costs	\$5,274	\$6,130	(\$856)	-13.96%
Building maintenance	3,547	2,015	1,532	76.03%
Doctors fees	9,934	9,837	97	0.99%
Dues and subscriptions	8,592	8,343	249	2.98%
Election expenses				
Equipment and vehicle maintenance	8,970	16,990	(8,020)	-47.20%
Equipment purchases and replacement		0	0	
Gasoline and oil	4,647	5,166	(519)	✓ -10.05%
Insurance - employee	152,500	124,194	28,306	✓ 22.79%
Insurance - general	130,191	91,001	39,190	✓ 43.07%
IT expenses	2,117	2,015	102	5.06%
Office supplies	1,634	1,425	209	14.67%
Payroll taxes	39,773	35,865	3,908	10.90%
Professional fees	8,770	9,752	(982)	-10.07%
Salaries	491,615	441,970	49,645	✓ 11.23%
Salaries - OT	36,922	39,252	(2,330)	-5.94%
Supplies - cleaning & maintenance	1,597	2,041	(444)	-21.75%
Training and education	6,143	13,775	(7,632)	-55.40%
Uniforms	6,832	6,043	789	13.06%
Utilities	10,032	10,134	(102)	-1.01%
TOTAL EXPENDITURES	\$929,090	\$825,948	\$103,142	✓ 12.49%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,174,071	\$203,737	\$970,334	476.27%
TRANSFER TO DISPATCH	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,174,071	\$203,737	970,334	476.27%

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

AMBULANCE FUND			MAY 31, 2020	PAGE 16
	2020 ACTUAL	2019 ACTUAL	2020 - 2019 \$ OVER (UNDER)	2020 - 2019 % OVER (UNDER)
REVENUES				
Taxes	\$459,974	\$334,362	\$125,612	✓ 37.57%
Interest	2,181	8,713	(6,532)	-74.97%
Ambulance calls	171,675	185,263	(13,588)	-7.33%
Miscellaneous revenue	827	3,577	(2,750)	✓ -76.88%
COVID-19 Stimulus	14,277	0	14,277	✓
GEMT revenue		11,145	(11,145)	✓
TOTAL REVENUES	\$648,934	\$543,060	\$105,874	✓ 19.50%
EXPENDITURES				
Administration costs	\$4,315	\$5,015	(\$700)	-13.96%
Building maintenance	2,902	1,649	1,253	75.99%
Doctors fees	8,127	8,048	79	0.98%
Dues and subscriptions	7,030	6,826	204	2.99%
Election expenses				
Equipment and vehicle maintenance	7,339	14,339	(7,000)	-48.82%
Equipment purchases and replacement			0	
Gasoline and oil	3,802	4,226	(424)	-10.03%
Insurance - employee	137,231	106,508	30,723	✓ 28.85%
Insurance - general	106,520	74,455	32,065	✓ 43.07%
IT Expenses	1,732	1,648	84	5.10%
Office supplies	1,337	1,166	171	14.67%
Payroll taxes	32,541	29,033	3,508	12.08%
Professional fees	19,568	19,605	(37)	-0.19%
Professional fees - GEMT	16,981	4,733	12,248	✓ 258.78%
Salaries	402,219	346,547	55,672	✓ 16.06%
Salaries - OT	30,209	32,727	(2,518)	-7.69%
Supplies - station	1,306	1,670	(364)	✓ -21.80%
Supplies - EMS	21,030	10,791	10,239	✓ 94.88%
Training and education	4,600	11,506	(6,906)	-60.02%
Uniforms	5,642	4,944	698	14.12%
Utilities	8,208	8,298	(90)	-1.08%
TOTAL EXPENDITURES	\$822,639	\$693,734	\$128,905	✓ 18.58%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$173,705)	(\$150,674)	(\$23,031)	✓ 15.29%
TRANSFERS BETWEEN FUNDS:				
TRANSFER FROM GENERAL FUND	\$0	0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$173,705)	(\$150,674)	(\$23,031)	

VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

CASH RESERVES AS OF MAY 31, 2020	MAY 31, 2020 2020	MAY 31, 2019 2019	2020 - 2019 \$ OVER (UNDER)	2020 - 2019 % OVER (UNDER)
General Fund Bank Accounts:				
Meramec Valley Bank - General Savings - ac#0541	\$33,054.64	\$32,532.82	\$521.82	1.60%
Meramec Valley Bank - General Medical	14,683.11	12,507.76	2,175.35	17.39%
Enterprise Bank	0.00	102,262.31	(102,262.31)	-100.00%
Enterprise Bank - Super Money Market	0.00	100,800.79	(100,800.79)	-100.00%
Enterprise Bank - Sweep Account	0.00	314,801.12	(314,801.12)	-100.00%
Meramec Valley Bank - General Money Market	3,682,652.98	1,930,847.94	1,751,805.04	90.73%
Meramec Valley Bank - Payroll	(158.19)	(276.82)	118.63	-42.85%
Meramec Valley Bank - Accounts Payable	176,657.95	13,063.01	163,594.94	1252.35%
Meramec Valley Bank - Reserves - ac#1300	525,509.17	0.00	525,509.17	
TOTAL GENERAL FUND BANK ACCOUNTS	\$4,432,399.66	\$2,506,538.93	\$1,925,860.73	76.83%
Ambulance Fund Bank Accounts:				
Meramec Valley Bank - Ambulance Money Market	\$308,915.64	\$713,758.93	(\$404,843.29)	-56.72%
Meramec Valley Bank - Savings	747.24	0	747.24	
COVID-19 Stimulus	14,278.73	0	14,278.73	
TOTAL AMBULANCE FUND BANK ACCOUNTS	\$323,941.61	\$713,758.93	(\$389,817.32)	-54.61%
TOTAL CASH BALANCES	\$4,756,341.27	\$3,220,297.86	\$1,536,043.41	47.70%
LESS: Estimated Remaining 2020 Budget Expenses, net	(\$2,423,502.00)	(\$2,062,875.00)	(\$360,627.00)	17.48%
ESTIMATED CASH RESERVE	\$2,332,839.27	\$1,157,422.86	\$1,175,416.41	

2020

Average Rate

0.769% 0.774% 0.307% 0.115% 0.122% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Valley Park FPD	General	Meramec Valley Bank	705	Accounts Payable	1.560%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	General	Meramec Valley Bank	9481	Payroll Account	1.270%	1.350%	1.410%	0.300%	0.140%							
Valley Park FPD	General	Meramec Valley Bank	2475	General Money Market	1.580%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	General	Meramec Valley Bank	4584	General Medical	1.580%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	Ambulance	Meramec Valley Bank	9883	Ambulance Money Market	1.560%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	Dispatch	Meramec Valley Bank	9845	Communications	1.560%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	Pension	Meramec Valley Bank	9863	Pension Account	1.580%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	General	Meramec Valley Bank	541	Escrow	1.580%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	Bond Proceeds	State Bank	8129	Capital Projects	1.610%	1.610%	1.010%	1.010%	1.010%							
Valley Park FPD	Bond Proceeds	Meramec Valley Bank	819	Capital Projects	0.000%	0.000%	0.000%	0.000%	0.000%							
Valley Park FPD	Bond Proceeds	Meramec Valley Bank	1114	IFGA Account	1.560%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	Debt Service	Meramec Valley Bank	827	Debt Service	1.580%	1.570%	1.560%	0.300%	0.140%							
Valley Park FPD	General	Meramec Valley Bank	1300	Reserves	1.580%	1.560%	1.560%	0.300%	0.140%							
Valley Park FPD	Ambulance	Meramec Valley Bank	2234	COVID-19	n/a	NA	n/a	0.290%	0.140%							

St. Louis Bank
Securities Pledging Report
5/31/2020

Stat	Description	Type	Cusp	Maturity	Coupon	SK	Book Value	Market Value	Per Value Pledged	Pledged to	DDA Account	DDA Balance	Excess/(Deficit)
AFS	FNMA REMIC 2017-4AB	CMO	3138AVJM2	4/25/41	3.500	FTB	783,971.58	790,832.31	777,883.10	Valley Park Fire District	130028111	-	-
AFS	GNR 2015-H32	CMO	38376RMJ2	12/20/65	1.43167	FTB	1,154,003.15	1,151,577.60	1,150,689.07	Valley Park Fire District	130028129	2,767,810.98	-
AFS	FHLMC GOLD POOL G16	MBS	3128MFMV7	4/1/28	3.500	FTB	892,806.94	931,454.00	881,582.87	Valley Park Fire District	130028137	-	-
AFS	FHLMC ARM POOL	MBS	31328LG82	9/1/46	2.575	FTB	1,138,057.05	1,157,727.26	1,121,155.17	Valley Park Fire District		-	-
							3,968,838.72	4,031,591.17	3,831,310.21			2,767,810.98	1,513,780.19

Bank Rating Report
for
Valley Park FPD

Rating Based on Information Gathered from:

BauerFinancial.com

St. Louis Bank

Meramec
Valley

Period Ending:

12/31/2019	****	****
9/30/2019	****	****
6/30/2019	****	****
3/31/2019	****	****
12/31/2018	****	****
9/30/2018	****	****
6/30/2018	***1/2	****
3/31/2018	***1/2	****

BankRate.com

Period Ending:

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

DepositAccounts.com

Period Ending:

12/31/2019		
Institution Health	B	A
Texas Ratio	B+	A+
9/30/2019		
Institution Health	A	A
Texas Ratio	A+	A
6/30/2019		
Institution Health	B	B+
Texas Ratio	B+	B+
3/31/2019		
Institution Health	B+	A
Texas Ratio	B+	A+

Ratings Key:

BankRate.com

Superior

Sound

Performing

**

Below Peer Group

*

Lowest Rated

BauerFinancial.com

Superior

Excellent

*** 1/2

Good

Adequate

**

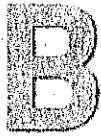
Problematic

*

Trouble

5/27/2020

20



Data as of Q4 2019

Learn why bank health matters

Health Grade Components

 **Texas Ratio**
 **Texas Ratio Trend**
 **Deposit Growth**
 **Capitalization**

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 St. Louis Bank had \$7.01 million in non-current loans and owned real-estate with \$47.28 million in equity and loan loss allowances on hand to cover it. This gives St. Louis Bank a Texas Ratio of 14.83% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	58018	Assets	Q4 2019 \$463.5MM vs Q4 2018 \$436.41MM
Year Established	2005	Loans	Q4 2019 \$358.4MM vs Q4 2018 \$328.5MM
Employees	60	Deposits	Q4 2019 \$404.5MM vs Q4 2018 \$394.8MM
Primary Regulator	FDIC	Equity Capital	Q4 2019 \$42.7MM vs Q4 2018 \$40.10MM
<i>Profit Margin</i>		Loan Loss Allowance	Q4 2019 \$4.5MM vs Q4 2018 \$4.30MM
Return on Assets - YTD	0.48%	Unbacked Noncurrent Loans	Q4 2019 \$3.2MM vs Q4 2018 \$2.9MM
Return on Equity - YTD	5.23%	Real Estate Owned	Q4 2019 \$3.8MM vs Q4 2018 \$2.9MM
Annual Interest Income	\$18.4MM		



Health



Data as of Q4 2019

Learn why bank health matters

Health Grade Components



Texas Ratio



Texas Ratio Trend



Deposit Growth



Capitalization



The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2019 Meramec Valley Bank had \$516,000 in non-current loans and owned real-estate with \$11.33 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 4.55% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	19200
Year Established	1918
Employees	24
Primary Regulator	FDIC

PROFIT MARGIN

Return on Assets - YTD	0.62%
Return on Equity - YTD	7.51%
Annual Interest Income	\$5.4MM

ASSETS AND LIABILITIES

Assets	Q4 2019	\$123.5MM
	vs Q4 2018	\$117.7MM
Loans	Q4 2019	\$101.7MM
	vs Q4 2018	\$95.4MM
Deposits	Q4 2019	\$100.4MM
	vs Q4 2018	\$91.3MM
Equity Capital	Q4 2019	\$10.4MM
	vs Q4 2018	\$9.7MM
Loan Loss Allowance	Q4 2019	\$963.00K
	vs Q4 2018	\$945.00K
Unbacked Noncurrent Loans	Q4 2019	\$0
	vs Q4 2018	\$0
Real Estate Owned	Q4 2019	\$516.00K
	vs Q4 2018	\$59.00K

**VALLEY PARK FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS**

EMERGENCY CALLS

2020 Calls			
Fire	EMS	Other	TOTAL
21	192	4	217
33	152	7	192
27	171	1	199
20	154	4	178
33	163	-	196
			-
			-
			-
			-
			-
			-
134	832	16	982
26.80	166.40	3.20	193.20

Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
TOTAL
AVG

2019 Calls			
Fire	EMS	Other	TOTAL
25	148	4	177
23	150	1	174
26	143	7	176
37	149	2	188
38	165	-	203
43	155	7	205
29	168	3	200
47	173	6	226
31	162	5	198
37	155	4	196
40	200	2	242
23	199	7	229
399	1,967	48	2,414
33.25	163.92	4.00	197.17

DIFFERENCE in Calls			
Fire	EMS	Other	Total
↓ -4	↑ 44	↑ 0	↑ 40
↑ 10	↑ 2	↑ 6	↑ 18
↑ 1	↑ 28	↓ -6	↑ 23
↓ -17	↑ 5	↑ 2	↓ -10
↓ -5	↓ -2		↓ -7
↓ -15	↑ 77	↑ 2	↑ 64
↓ -6	↑ 2	↓ -1	↓ -4

Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
TOTAL
AVG

DIFFERENCE Percentage			
Fire	EMS	Other	Total
↓ -16%	↑ 30%	↑ 0%	↑ 23%
↑ 43%	↑ 1%	↑ 600%	↑ 10%
↑ 4%	↑ 20%	↓ -86%	↑ 13%
↓ -46%	↑ 3%	↑ 100%	↓ -5%
↓ -13%	↓ -1%		↓ -3%
↓ -4%	↑ 4%	↑ 4%	↑ 3%
↓ -19%	↑ 2%	↓ -20%	↓ -2%

Valley Park FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2020

ASSETS

Current Assets		
General MM - MVB	\$	3,682,652.98
General Medical - MVB		14,683.11
Accounts Payable - MVB		176,657.95
Meramec Valley Bank 0541		33,054.64
Payroll - MVB		(158.19)
MVB Reserves - 1300		525,509.17
Taxes Receivable - Current		2,324,583.00
Due From Dispatch Fund		6,012.48
Due From Pension Fund		78,373.15
Due From Capital Projects		192,400.19
Prepaid Expenses		15,065.60
Total Current Assets		7,048,834.08
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	7,048,834.08

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,004.73
Accrued Salaries Payable		13,746.81
Due to Ambulance Fund		700,724.86
Due to Debt Service Fund		179,451.95
IRS Payroll Taxes W/H		8,818.87
Total Current Liabilities		907,747.22
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		846,082.00
Total Deferred Inflows of Resources		846,082.00
Total Liabilities		1,753,829.22
Fund Balance		
FB Assigned - Pension Oblig		500,000.00
FB Assigned-Emergency Prepare		500,000.00
Nonspendable -Prepaid Expenses		15,065.60
Assigned-future appropriations		2,000,000.00
Fund Balance - Unassigned		1,105,867.93
Excess Revenue over (under) Ex		1,174,071.33
Total Fund Balance		5,295,004.86
Total Liab., Def. Inflows & Fund Balance	\$	7,048,834.08

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 413,100.97	99.43	\$ 2,070,521.67	98.45
Interest Income	516.68	0.12	17,863.86	0.85
Miscellaneous Revenue	25.00	0.01	275.85	0.01
Permit Revenue	1,816.00	0.44	14,499.82	0.69
Total Revenues	415,458.65	100.00	2,103,161.20	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	415,458.65	100.00	2,103,161.20	100.00
Expenditures				
Salaries	88,795.66	21.37	491,615.32	23.38
Salaries OT	6,476.85	1.56	36,922.42	1.76
Payroll Taxes	8,811.08	2.12	39,772.83	1.89
Office Supplies	132.13	0.03	1,633.65	0.08
Administrative Costs	509.14	0.12	5,273.67	0.25
IT Expenses	407.00	0.10	2,117.44	0.10
Gas & Oil-Fuel	658.70	0.16	4,647.41	0.22
Dues & Subscriptions	234.85	0.06	8,592.03	0.41
Insurance - General	0.00	0.00	130,191.43	6.19
Insurance - Employee	26,826.79	6.46	152,500.02	7.25
Professional Fees	2,320.45	0.56	8,769.76	0.42
Building Maintenance	536.86	0.13	3,546.69	0.17
Equipment Maintenance	1,889.95	0.45	8,969.70	0.43
Doctors Fees	13.75	0.00	9,933.55	0.47
Training & Education	359.15	0.09	6,142.99	0.29
Uniforms	126.52	0.03	6,832.18	0.32
Supplies-Cleaning & Maint.	447.95	0.11	1,596.67	0.08
Utilities	1,120.44	0.27	10,032.11	0.48
Total Expenditures	139,667.27	33.62	929,089.87	44.18
Excess Revenue over (under) Expenditur	\$ 275,791.38	66.38	\$ 1,174,071.33	55.82

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 413,100.97	99.43	\$ 2,070,521.67	98.45
Money Market	424.91	0.10	14,357.65	0.68
Medical	1.68	0.00	76.37	0.00
Accounts Payable	23.03	0.01	1,036.19	0.05
Payroll Interest	1.55	0.00	34.01	0.00
Interest - MBV 0541	3.88	0.00	139.64	0.01
MVB Reserves Interest	61.63	0.01	2,220.00	0.11
Misc Income	25.00	0.01	275.85	0.01
Building Permits	206.00	0.05	4,009.82	0.19
Inspection Fees	1,010.00	0.24	3,540.00	0.17
Re-Occupancy Fees	600.00	0.14	6,950.00	0.33
Total Revenues	415,458.65	100.00	2,103,161.20	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	415,458.65	100.00	2,103,161.20	100.00
Expenditures				
Wages-Firefighters	88,319.00	21.26	489,067.02	23.25
Director Fees	476.66	0.11	2,548.30	0.12
Payroll Overtime-FF	6,476.85	1.56	36,922.42	1.76
FICA/ Medicare	8,811.08	2.12	39,772.83	1.89
Office Depot, Inc.	53.48	0.01	730.16	0.03
Marco	0.00	0.00	68.75	0.00
Ricoh, USA	78.65	0.02	393.96	0.02
Mastercard	0.00	0.00	101.49	0.00
Graphic Connections Group	0.00	0.00	339.29	0.02
Mastercard	82.17	0.02	2,074.51	0.10
MO Lawyers Media	0.00	0.00	321.86	0.02
Arch Engraving	0.00	0.00	8.80	0.00
ADP	283.69	0.07	1,656.55	0.08
Beneflex	143.28	0.03	1,085.45	0.05
CLIA Laboratory Program	0.00	0.00	99.00	0.00
St. Vincent De Paul Society	0.00	0.00	27.50	0.00
Mastercard	38.50	0.01	274.94	0.01
Feather Shark	368.50	0.09	1,842.50	0.09
Wex Bank	12.04	0.00	554.00	0.03
Mastercard	18.72	0.00	28.45	0.00
BP	627.94	0.15	4,064.96	0.19
IAFC	145.75	0.04	409.75	0.02
STL County Special Operations	0.00	0.00	550.00	0.03
MAFC	0.00	0.00	165.00	0.01
Crewsense	0.00	0.00	1,377.95	0.07
Image Trend	0.00	0.00	5,656.20	0.27
Citi Cards	89.10	0.02	218.63	0.01
Active 911	0.00	0.00	214.50	0.01
McNeil & Company	0.00	0.00	32,133.20	1.53
Huntleigh McGehee	0.00	0.00	1,216.05	0.06
Ad-Mac Insurance	0.00	0.00	2,759.90	0.13
MOFAD	0.00	0.00	94,705.05	4.50
Insurance Reimbursements	0.00	0.00	(622.77)	(0.03)
Delta Dental	1,363.95	0.33	6,662.17	0.32
Standard Insurance	2,167.71	0.52	10,488.69	0.50
Beneflex	7,115.97	1.71	32,109.84	1.53

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Eye Med	0.00	0.00	1,084.55	0.05
Cigna	20,180.32	4.86	117,934.20	5.61
Brandon Huffman	82.50	0.02	82.50	0.00
Insurance Reimbursements	(4,083.66)	(0.98)	(15,861.93)	(0.75)
Spector, Wolfe, McLaughlin	780.45	0.19	4,809.76	0.23
Dill & Associates	0.00	0.00	110.00	0.01
Rognan and Associates	1,540.00	0.37	3,850.00	0.18
Valley Park Hardware	12.62	0.00	701.90	0.03
Breathing Air Systems	0.00	0.00	304.98	0.01
Rottler Pest & Lawn Solutions	0.00	0.00	140.25	0.01
Mastercard	113.53	0.03	739.58	0.04
O.J. Laughlin Plumbing Co.	0.00	0.00	907.50	0.04
Air Clean Filter Service	0.00	0.00	80.85	0.00
Delgado Lawn & Landscaping	410.71	0.10	410.71	0.02
Zumwalt Corporation	0.00	0.00	100.32	0.00
Rue's Tractor Service	0.00	0.00	89.10	0.00
Renner Garage Door	0.00	0.00	71.50	0.00
Sentinel Emergency Solutions	1,221.34	0.29	1,791.82	0.09
Stonegate Auto Parts	51.66	0.01	260.26	0.01
Valley Park Hardware	12.02	0.00	40.65	0.00
Mastercard	357.89	0.09	1,475.69	0.07
Purcell Tire Company	0.00	0.00	67.39	0.00
Batteries Plus Bulbs	0.00	0.00	51.05	0.00
St Louis Recharge & Fire Contr	0.00	0.00	153.31	0.01
Fabick	0.00	0.00	2,960.12	0.14
MacQueen Emergency Group	0.00	0.00	1,582.21	0.08
K&K Car Repair	247.04	0.06	247.04	0.01
Dave Sinclair Ford	0.00	0.00	57.23	0.00
Cummins	0.00	0.00	159.50	0.01
Elco Chevrolet	0.00	0.00	60.19	0.00
Curtis VanGaabeek	0.00	0.00	63.24	0.00
Mercy Corporate Health	0.00	0.00	225.50	0.01
Sentinel Emergency Solutions	13.75	0.00	690.80	0.03
Athletico	0.00	0.00	398.75	0.02
SSM Healthcare	0.00	0.00	8,618.50	0.41
Mastercard	359.15	0.09	1,705.00	0.08
University of MO	0.00	0.00	508.75	0.02
Sam Henderson	0.00	0.00	344.69	0.02
Ergometrics	0.00	0.00	215.93	0.01
West County EMS & Fire	0.00	0.00	2,750.00	0.13
SSM Health	0.00	0.00	372.90	0.02
Citi Cards	0.00	0.00	67.00	0.00
Jefferson Cty Fire Marshall As	0.00	0.00	137.50	0.01
Sims U Share	0.00	0.00	41.22	0.00
Leon Uniform Company	164.09	0.04	2,920.39	0.14
Chuck's Boots	0.00	0.00	104.49	0.00
Red Wing Shoe Store	0.00	0.00	123.88	0.01
R&R Enterprises	0.00	0.00	3,736.15	0.18
Uniform Reimbursements	(61.77)	(0.01)	(76.93)	0.00
Uniforms - END	24.20	0.01	24.20	0.00
Mastercard	383.08	0.09	1,118.06	0.05
Valley Park Elevator	64.87	0.02	186.97	0.01
Sentinel Emergency Solutions	0.00	0.00	33.43	0.00
Jim Polk	0.00	0.00	29.54	0.00
Meridian Waste	0.00	0.00	228.67	0.01
Missouri-American Water	124.64	0.03	555.54	0.03
Laclede Gas Company	161.12	0.04	1,980.95	0.09
AmerenUE	0.00	0.00	3,103.15	0.15
Charter Communications	309.19	0.07	1,673.44	0.08

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
MSD	99.40	0.02	523.79	0.02
Waste Management of St. Louis	142.76	0.03	729.36	0.03
AT&T Mobility	124.86	0.03	688.13	0.03
Feather Shark	158.47	0.04	693.05	0.03
City of Valley Park	0.00	0.00	84.70	0.00
Total Expenditures	<u>139,667.27</u>	33.62	<u>929,089.87</u>	44.18
Excess Revenue over (under) Expenditur	<u>\$ 275,791.38</u>	66.38	<u>\$ 1,174,071.33</u>	55.82

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 413,100.97	\$ 13,898.80	\$ 2,070,521.67	\$ 981,160.76
Interest Income	516.68	4,726.84	17,863.86	23,983.04
Miscellaneous Revenue	25.00	2,567.29	275.85	5,221.89
Permit Revenue	1,816.00	7,279.51	14,499.82	19,318.94
Total Revenues	<u>415,458.65</u>	<u>28,472.44</u>	<u>2,103,161.20</u>	<u>1,029,684.63</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>415,458.65</u>	<u>28,472.44</u>	<u>2,103,161.20</u>	<u>1,029,684.63</u>
Expenditures				
Salaries	88,795.66	97,904.23	491,615.32	441,970.14
Salaries OT	6,476.85	8,447.42	36,922.42	39,251.87
Payroll Taxes	8,811.08	8,027.38	39,772.83	35,864.72
Office Supplies	132.13	154.77	1,633.65	1,424.95
Administrative Costs	509.14	314.41	5,273.67	6,129.96
IT Expenses	407.00	420.22	2,117.44	2,014.67
Gas & Oil-Fuel	658.70	1,100.50	4,647.41	5,165.58
Dues & Subscriptions	234.85	1,930.32	8,592.03	8,342.86
Insurance - General	0.00	62.91	130,191.43	91,000.74
Insurance - Employee	26,826.79	22,476.80	152,500.02	124,194.42
Professional Fees	2,320.45	1,431.65	8,769.76	9,751.64
Building Maintenance	536.86	936.62	3,546.69	2,015.35
Equipment Maintenance	1,889.95	(2,764.07)	8,969.70	16,990.35
Doctors Fees	13.75	1,506.45	9,933.55	9,836.75
Training & Education	359.15	3,302.75	6,142.99	13,775.22
Uniforms	126.52	809.60	6,832.18	6,042.88
Supplies-Cleaning & Maint.	447.95	236.16	1,596.67	2,041.06
Utilities	1,120.44	2,253.99	10,032.11	10,134.86
Total Expenditures	<u>139,667.27</u>	<u>148,552.11</u>	<u>929,089.87</u>	<u>825,948.02</u>
Excess Revenue over (under) Expenditur	\$ <u>275,791.38</u>	\$ <u>(120,079.67)</u>	\$ <u>1,174,071.33</u>	\$ <u>203,736.61</u>

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 413,100.97	\$ 13,898.80	\$ 2,070,521.67	\$ 981,160.76
Enterprise - 7344	0.00	86.78	0.00	422.00
Enterprise - 0351	0.00	85.54	0.00	415.98
Money Market	424.91	4,103.72	14,357.65	20,715.07
Medical	1.68	38.35	76.37	199.67
Accounts Payable	23.03	64.75	1,036.19	549.01
Payroll Interest	1.55	13.39	34.01	57.01
Enterprise Sweep Interest	0.00	267.23	0.00	1,299.55
Interest - MBV 0541	3.88	67.08	139.64	324.75
MVB Reserves Interest	61.63	0.00	2,220.00	0.00
Misc Income	25.00	128.75	275.85	138.75
Fire Reports	0.00	0.00	0.00	112.15
WC Claim Reimbursement	0.00	2,438.54	0.00	3,970.99
Misc Income - Donations	0.00	0.00	0.00	1,000.00
Building Permits	206.00	1,249.51	4,009.82	2,959.94
Inspection Fees	1,010.00	2,730.00	3,540.00	6,080.00
Re-Occupancy Fees	600.00	3,300.00	6,950.00	10,279.00
Total Revenues	415,458.65	28,472.44	2,103,161.20	1,029,684.63
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	415,458.65	28,472.44	2,103,161.20	1,029,684.63
Expenditures				
Wages-Firefighters	88,319.00	97,427.58	489,067.02	438,926.89
Director Fees	476.66	476.65	2,548.30	3,043.25
Payroll Overtime-FF	6,476.85	8,447.42	36,922.42	39,251.87
FICA/ Medicare	8,811.08	8,027.38	39,772.83	35,864.72
Office Depot, Inc.	53.48	22.26	730.16	449.88
Marco	0.00	49.50	68.75	297.00
Ricoh, USA	78.65	0.00	393.96	327.97
Mastercard	0.00	0.00	101.49	36.16
Safeguard Business Systems	0.00	83.01	0.00	164.37
Graphic Connections Group	0.00	0.00	339.29	149.57
Mastercard	82.17	70.61	2,074.51	2,615.66
MO Lawyers Media	0.00	0.00	321.86	200.20
Arch Engraving	0.00	0.00	8.80	3.30
ADP	283.69	136.18	1,656.55	1,728.65
STL County Board of Elections	0.00	0.00	0.00	11.00
Beneflex	143.28	127.33	1,085.45	879.20
Eagle Engraving	0.00	0.00	0.00	351.45
CLIA Laboratory Program	0.00	0.00	99.00	0.00
Jim Polk	0.00	10.55	0.00	19.15
Jeremy Poleski	0.00	0.00	0.00	71.27
Rolland Piotraschke	0.00	1.65	0.00	6.99
Seth Clarahan	0.00	0.00	0.00	275.00
St. Vincent De Paul Society	0.00	0.00	27.50	0.00
Admin Costs Reimbursements	0.00	(31.91)	0.00	(31.91)
Mastercard	38.50	63.60	274.94	162.60
Feather Shark	368.50	346.50	1,842.50	1,841.95
PCM-G	0.00	10.12	0.00	10.12
Wex Bank	12.04	714.73	554.00	3,282.49

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Mastercard	18.72	22.32	28.45	52.46
BP	627.94	363.45	4,064.96	1,817.75
Sam Henderson	0.00	0.00	0.00	12.88
MAFPD Membership	0.00	0.00	0.00	756.25
IAFC	145.75	0.00	409.75	396.00
STL County Special Operations	0.00	0.00	550.00	0.00
MAFC	0.00	0.00	165.00	165.00
Crewsense	0.00	82.87	1,377.95	1,405.05
Target Solutions	0.00	0.00	0.00	825.00
Image Trend	0.00	0.00	5,656.20	2,090.00
ESO Solutions	0.00	1,826.00	0.00	1,826.00
Fire Engineering	0.00	21.45	0.00	21.45
Ergometrics	0.00	0.00	0.00	858.11
Citi Cards	89.10	0.00	218.63	0.00
Active 911	0.00	0.00	214.50	0.00
McNeil & Company	0.00	35.41	32,133.20	23,220.40
Huntleigh McGehee	0.00	27.50	1,216.05	966.99
Ad-Mac Insurance	0.00	0.00	2,759.90	1,827.00
MOFAD	0.00	0.00	94,705.05	64,986.35
Insurance Reimbursements	0.00	0.00	(622.77)	0.00
Insurance - Employee	0.00	0.00	0.00	866.67
Delta Dental	1,363.95	1,212.87	6,662.17	5,958.67
Standard Insurance	2,167.71	0.00	10,488.69	7,990.54
United Healthcare	0.00	18,492.01	0.00	91,753.62
Beneflex	7,115.97	4,384.78	32,109.84	25,721.11
AFLAC	0.00	0.00	0.00	1,291.90
Eye Med	0.00	192.82	1,084.55	941.21
Derek Trower	0.00	525.15	0.00	525.15
Cigna	20,180.32	0.00	117,934.20	0.00
Brandon Huffman	82.50	0.00	82.50	0.00
Insurance Reimbursements	(4,083.66)	(2,330.83)	(15,861.93)	(11,706.71)
Insurance-Employees-Undefined	0.00	0.00	0.00	852.26
Spector, Wolfe, McLaughlin	780.45	744.15	4,809.76	7,386.64
Dill & Associates	0.00	27.50	110.00	385.00
Rognan and Associates	1,540.00	660.00	3,850.00	1,980.00
Valley Park Hardware	12.62	0.00	701.90	339.15
Breathing Air Systems	0.00	0.00	304.98	0.00
Rottler Pest & Lawn Solutions	0.00	88.00	140.25	486.75
Mastercard	113.53	0.00	739.58	149.67
O.J. Laughlin Plumbing Co.	0.00	382.19	907.50	382.19
Accurate Fire Protection	0.00	151.25	0.00	151.25
Air Clean Filter Service	0.00	0.00	80.85	0.00
Stonegate Auto Parts	0.00	0.00	0.00	21.76
Mark Waters	0.00	68.75	0.00	68.75
Delgado Lawn & Landscaping	410.71	246.43	410.71	246.43
Level 9	0.00	0.00	0.00	169.40
Zumwalt Corporation	0.00	0.00	100.32	0.00
Rue's Tractor Service	0.00	0.00	89.10	0.00
Renner Garage Door	0.00	0.00	71.50	0.00
Sentinel Emergency Solutions	1,221.34	68.75	1,791.82	1,020.42
Rescue Repair	0.00	648.93	0.00	16,237.63
Stonegate Auto Parts	51.66	129.81	260.26	439.78
Valley Park Hardware	12.02	22.54	40.65	51.66
Mastercard	357.89	82.50	1,475.69	376.89
Purcell Tire Company	0.00	604.15	67.39	997.06
Voss Small Engine Repair	0.00	0.00	0.00	35.75
CP Transmission & Performance	0.00	72.54	0.00	72.54
K&K Supply	0.00	0.00	0.00	25.22

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Affton Radiator	0.00	964.42	0.00	1,217.45
Batteries Plus Bulbs	0.00	106.40	51.05	106.40
St Louis Recharge & Fire Contr	0.00	0.00	153.31	0.00
Public Safety Upfitters	0.00	0.00	0.00	545.63
Smitty's Auto Body	0.00	0.00	0.00	4,767.54
Emergency Services Supply	0.00	0.00	0.00	79.52
Jeff Wilburn	0.00	0.00	0.00	17.42
Fabick	0.00	0.00	2,960.12	0.00
MacQueen Emergency Group	0.00	0.00	1,582.21	333.25
American Response Vehicles	0.00	0.00	0.00	104.78
Level 9 LLC	0.00	0.00	0.00	67.65
STL Recharge & Fire Control	0.00	0.00	0.00	44.00
St. Charles Boat & Motor	0.00	0.00	0.00	406.40
EMSAR	0.00	83.88	0.00	83.88
K&K Car Repair	247.04	0.00	247.04	0.00
Dave Sinclair Ford	0.00	0.00	57.23	0.00
Cummins	0.00	0.00	159.50	0.00
Elco Chevrolet	0.00	0.00	60.19	0.00
Curtis VanGaabeek	0.00	0.00	63.24	0.00
Equipment Maint Reimbursement	0.00	(5,547.99)	0.00	(10,040.53)
Mercy Corporate Health	0.00	1,327.70	225.50	1,520.75
DePaul Medical Group	0.00	0.00	0.00	6,127.00
Sentinel Emergency Solutions	13.75	41.25	690.80	676.50
Athletico	0.00	137.50	398.75	1,512.50
SSM Healthcare	0.00	0.00	8,618.50	0.00
Mastercard	359.15	0.00	1,705.00	1,620.27
Jeremy Poleski	0.00	577.37	0.00	577.37
WorldPoint ECC	0.00	0.00	0.00	625.14
University of MO	0.00	0.00	508.75	0.00
Derek Trower	0.00	222.70	0.00	222.70
Sam Henderson	0.00	0.00	344.69	3,243.39
Ergometrics	0.00	0.00	215.93	0.00
West County EMS & Fire	0.00	2,750.00	2,750.00	3,492.50
Valley Park Hardware	0.00	10.99	0.00	10.99
Trident Rescue	0.00	0.00	0.00	1,650.00
Heather Herbold	0.00	0.00	0.00	50.55
Monarch FPD	0.00	0.00	0.00	426.25
SSM Health	0.00	0.00	372.90	336.93
Jefferson County Fire Inest	0.00	0.00	0.00	41.25
Citi Cards	0.00	16.69	67.00	1,628.73
MACFPD	0.00	0.00	0.00	701.25
Jefferson Cty Fire Marshall As	0.00	0.00	137.50	68.75
Sims U Share	0.00	0.00	41.22	0.00
Training Reimbursements	0.00	(275.00)	0.00	(920.85)
Treetop Enterprises, Inc.	0.00	0.00	0.00	608.03
Leon Uniform Company	164.09	809.60	2,920.39	1,838.18
Sentinel Emergency Solutions	0.00	0.00	0.00	2,843.07
Chuck's Boots	0.00	0.00	104.49	230.98
Red Wing Shoe Store	0.00	0.00	123.88	236.08
R&R Enterprises	0.00	0.00	3,736.15	280.50
John Weffelmeyer	0.00	0.00	0.00	65.99
Uniform Reimbursements	(61.77)	0.00	(76.93)	(59.95)
Uniforms - END	24.20	0.00	24.20	0.00
Mastercard	383.08	222.44	1,118.06	751.45
Valley Park Elevator	64.87	13.72	186.97	100.85
Sentinel Emergency Solutions	0.00	0.00	33.43	825.00
Grainger	0.00	0.00	0.00	99.59
Stonegate Auto Parts	0.00	0.00	0.00	7.58

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Rolland Piotraschke	0.00	0.00	0.00	256.59
Jim Polk	0.00	0.00	29.54	0.00
Meridian Waste	0.00	0.00	228.67	0.00
Missouri-American Water	124.64	123.00	555.54	583.37
Laclede Gas Company	161.12	136.43	1,980.95	2,475.73
AmerenUE	0.00	985.09	3,103.15	2,773.21
Charter Communications	309.19	535.23	1,673.44	1,909.52
MSD	99.40	102.16	523.79	501.12
Waste Management of St. Louis	142.76	125.64	729.36	623.64
AT&T Mobility	124.86	124.97	688.13	634.71
Feather Shark	158.47	128.46	693.05	640.55
City of Valley Park	0.00	0.00	84.70	0.00
Utilities Reimbursements	0.00	(6.99)	0.00	(6.99)
Total Expenditures	<u>139,667.27</u>	<u>148,552.11</u>	<u>929,089.87</u>	<u>825,948.02</u>
Excess Revenues over (under) Expenditu	\$ <u>275,791.38</u>	\$ <u>(120,079.67)</u>	\$ <u>1,174,071.33</u>	\$ <u>203,736.61</u>

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 413,100.97	99.43	\$ 2,070,521.67	98.45
Interest Income	516.68	0.12	17,863.86	0.85
Miscellaneous Revenue	25.00	0.01	275.85	0.01
Permit Revenue	1,816.00	0.44	14,499.82	0.69
Total Revenues	415,458.65	100.00	2,103,161.20	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	415,458.65	100.00	2,103,161.20	100.00
Expenditures				
Wages-Firefighters	88,319.00	21.26	489,067.02	23.25
Director Fees	476.66	0.11	2,548.30	0.12
Total - Salaries	88,795.66	21.37	491,615.32	23.38
Salaries OT	6,476.85	1.56	36,922.42	1.76
Total - OT Salaries	6,476.85	1.56	36,922.42	1.76
FICA/ Medicare	8,811.08	2.12	39,772.83	1.89
Total - Payroll Taxes	8,811.08	2.12	39,772.83	1.89
Office Depot, Inc.	53.48	0.01	730.16	0.03
Marco	0.00	0.00	68.75	0.00
Ricoh, USA	78.65	0.02	393.96	0.02
Mastercard	0.00	0.00	101.49	0.00
Graphic Connections Group	0.00	0.00	339.29	0.02
Total - Office Supplies	132.13	0.03	1,633.65	0.08
Administrative Costs	509.14	0.12	5,273.67	0.25
Total - Administrative Expenses	509.14	0.12	5,273.67	0.25
Mastercard	38.50	0.01	274.94	0.01
Feather Shark	368.50	0.09	1,842.50	0.09
Total - IT Expenses	407.00	0.10	2,117.44	0.10
Wex Bank	12.04	0.00	554.00	0.03
Mastercard	18.72	0.00	28.45	0.00
BP	627.94	0.15	4,064.96	0.19
Total - Gas & Oil/ Fuel	658.70	0.16	4,647.41	0.22
Total - Bank Charges	0.00	0.00	0.00	0.00
Total - Equipment Purchases	0.00	0.00	0.00	0.00
IAFC	145.75	0.04	409.75	0.02
STL County Special Operations	0.00	0.00	550.00	0.03
MAFC	0.00	0.00	165.00	0.01
Crewsense	0.00	0.00	1,377.95	0.07
Image Trend	0.00	0.00	5,656.20	0.27
Citi Cards	89.10	0.02	218.63	0.01
Active 911	0.00	0.00	214.50	0.01
Total - Dues & Subscriptions	234.85	0.06	8,592.03	0.41
McNeil & Company	0.00	0.00	32,133.20	1.53

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Huntleigh McGehee	0.00	0.00	1,216.05	0.06
Ad-Mac Insurance	0.00	0.00	2,759.90	0.13
MOFAD	0.00	0.00	94,705.05	4.50
Insurance Reimbursements	0.00	0.00	(622.77)	(0.03)
Total - Insurance/ General	0.00	0.00	130,191.43	6.19
Delta Dental	1,363.95	0.33	6,662.17	0.32
Standard Insurance	2,167.71	0.52	10,488.69	0.50
Beneflex	7,115.97	1.71	32,109.84	1.53
Eye Med	0.00	0.00	1,084.55	0.05
Cigna	20,180.32	4.86	117,934.20	5.61
Brandon Huffman	82.50	0.02	82.50	0.00
Insurance Reimbursements	(4,083.66)	(0.98)	(15,861.93)	(0.75)
Total - Insurance/ Employee	26,826.79	6.46	152,500.02	7.25
Spector, Wolfe, McLaughlin	780.45	0.19	4,809.76	0.23
Dill & Associates	0.00	0.00	110.00	0.01
Rognan and Associates	1,540.00	0.37	3,850.00	0.18
Total - Professional Fees	2,320.45	0.56	8,769.76	0.42
Valley Park Hardware	12.62	0.00	701.90	0.03
Breathing Air Systems	0.00	0.00	304.98	0.01
Rottler Pest & Lawn Solutions	0.00	0.00	140.25	0.01
Mastercard	113.53	0.03	739.58	0.04
O.J. Laughlin Plumbing Co.	0.00	0.00	907.50	0.04
Air Clean Filter Service	0.00	0.00	80.85	0.00
Delgado Lawn & Landscaping	410.71	0.10	410.71	0.02
Zumwalt Corporation	0.00	0.00	100.32	0.00
Rue's Tractor Service	0.00	0.00	89.10	0.00
Renner Garage Door	0.00	0.00	71.50	0.00
Total - Building Maintenance	536.86	0.13	3,546.69	0.17
Sentinel Emergency Solutions	1,221.34	0.29	1,791.82	0.09
Stonegate Auto Parts	51.66	0.01	260.26	0.01
Valley Park Hardware	12.02	0.00	40.65	0.00
Mastercard	357.89	0.09	1,475.69	0.07
Purcell Tire Company	0.00	0.00	67.39	0.00
Batteries Plus Bulbs	0.00	0.00	51.05	0.00
St Louis Recharge & Fire Contr	0.00	0.00	153.31	0.01
Fabick	0.00	0.00	2,960.12	0.14
MacQueen Emergency Group	0.00	0.00	1,582.21	0.08
K&K Car Repair	247.04	0.06	247.04	0.01
Dave Sinclair Ford	0.00	0.00	57.23	0.00
Cummins	0.00	0.00	159.50	0.01
Elco Chevrolet	0.00	0.00	60.19	0.00
Curtis VanGaabeek	0.00	0.00	63.24	0.00
Total - Equipment Maintenance	1,889.95	0.45	8,969.70	0.43
Total - Vehicle Maintenance	0.00	0.00	0.00	0.00
Mercy Corporate Health	0.00	0.00	225.50	0.01
Sentinel Emergency Solutions	13.75	0.00	690.80	0.03
Athletico	0.00	0.00	398.75	0.02
SSM Healthcare	0.00	0.00	8,618.50	0.41
Total - Doctors Fees	13.75	0.00	9,933.55	0.47
Mastercard	359.15	0.09	1,705.00	0.08
University of MO	0.00	0.00	508.75	0.02
Sam Henderson	0.00	0.00	344.69	0.02

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Ergometrics	0.00	0.00	215.93	0.01
West County EMS & Fire	0.00	0.00	2,750.00	0.13
SSM Health	0.00	0.00	372.90	0.02
Citi Cards	0.00	0.00	67.00	0.00
Jefferson Cty Fire Marshall As	0.00	0.00	137.50	0.01
Sims U Share	0.00	0.00	41.22	0.00
Total - Training & Education	359.15	0.09	6,142.99	0.29
Leon Uniform Company	164.09	0.04	2,920.39	0.14
Chuck's Boots	0.00	0.00	104.49	0.00
Red Wing Shoe Store	0.00	0.00	123.88	0.01
R&R Enterprises	0.00	0.00	3,736.15	0.18
Uniform Reimbursements	(61.77)	(0.01)	(76.93)	0.00
Uniforms - END	24.20	0.01	24.20	0.00
Total - Uniforms	126.52	0.03	6,832.18	0.32
Mastercard	383.08	0.09	1,118.06	0.05
Valley Park Elevator	64.87	0.02	186.97	0.01
Sentinel Emergency Solutions	0.00	0.00	33.43	0.00
Jim Polk	0.00	0.00	29.54	0.00
Meridian Waste	0.00	0.00	228.67	0.01
Total - Supplies/ Cleaning & Maintenan	447.95	0.11	1,596.67	0.08
Missouri-American Water	124.64	0.03	555.54	0.03
Laclede Gas Company	161.12	0.04	1,980.95	0.09
AmerenUE	0.00	0.00	3,103.15	0.15
Charter Communications	309.19	0.07	1,673.44	0.08
MSD	99.40	0.02	523.79	0.02
Waste Management of St. Louis	142.76	0.03	729.36	0.03
AT&T Mobility	124.86	0.03	688.13	0.03
Feather Shark	158.47	0.04	693.05	0.03
City of Valley Park	0.00	0.00	84.70	0.00
Total - Utilities	1,120.44	0.27	10,032.11	0.48
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	139,667.27	33.62	929,089.87	44.18
Excess Revenue over (under) Expenditur \$	275,791.38	66.38	\$ 1,174,071.33	55.82

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 413,100.97	13,898.80	\$ 2,070,521.67	981,160.76
Interest Income	516.68	4,726.84	17,863.86	23,983.04
Miscellaneous Revenue	25.00	2,567.29	275.85	5,221.89
Permit Revenue	1,816.00	7,279.51	14,499.82	19,318.94
Total Revenues	415,458.65	28,472.44	2,103,161.20	1,029,684.63
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	415,458.65	28,472.44	2,103,161.20	1,029,684.63
Expenditures				
Wages-Firefighters	88,319.00	97,427.58	489,067.02	438,926.89
Director Fees	476.66	476.65	2,548.30	3,043.25
Total - Salaries	88,795.66	97,904.23	491,615.32	441,970.14
Salaries OT	6,476.85	8,447.42	36,922.42	39,251.87
Total - OT Salaries	6,476.85	8,447.42	36,922.42	39,251.87
FICA/ Medicare	8,811.08	8,027.38	39,772.83	35,864.72
Total - Payroll Taxes	8,811.08	8,027.38	39,772.83	35,864.72
Office Depot, Inc.	53.48	22.26	730.16	449.88
Marco	0.00	49.50	68.75	297.00
Ricoh, USA	78.65	0.00	393.96	327.97
Mastercard	0.00	0.00	101.49	36.16
Safeguard Business Systems	0.00	83.01	0.00	164.37
Graphic Connections Group	0.00	0.00	339.29	149.57
Total - Office Supplies	132.13	154.77	1,633.65	1,424.95
Administrative Costs	509.14	314.41	5,273.67	6,129.96
Total - Administrative Expenses	509.14	314.41	5,273.67	6,129.96
Mastercard	38.50	63.60	274.94	162.60
Feather Shark	368.50	346.50	1,842.50	1,841.95
PCM-G	0.00	10.12	0.00	10.12
Total - IT Expenses	407.00	420.22	2,117.44	2,014.67
Wex Bank	12.04	714.73	554.00	3,282.49
Mastercard	18.72	22.32	28.45	52.46
BP	627.94	363.45	4,064.96	1,817.75
Sam Henderson	0.00	0.00	0.00	12.88
Total - Gas & Oil/ Fuel	658.70	1,100.50	4,647.41	5,165.58
Total - Bank Charges	0.00	0.00	0.00	0.00
Total - Equipment Purchases	0.00	0.00	0.00	0.00
MAFPD Membership	0.00	0.00	0.00	756.25
IAFC	145.75	0.00	409.75	396.00
STL County Special Operations	0.00	0.00	550.00	0.00
MAFC	0.00	0.00	165.00	165.00
Crewsense	0.00	82.87	1,377.95	1,405.05
Target Solutions	0.00	0.00	0.00	825.00

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Image Trend	0.00	0.00	5,656.20	2,090.00
ESO Solutions	0.00	1,826.00	0.00	1,826.00
Fire Engineering	0.00	21.45	0.00	21.45
Ergometrics	0.00	0.00	0.00	858.11
Citi Cards	89.10	0.00	218.63	0.00
Active 911	0.00	0.00	214.50	0.00
Total - Dues & Subscriptions	234.85	1,930.32	8,592.03	8,342.86
McNeil & Company	0.00	35.41	32,133.20	23,220.40
Huntleigh McGehee	0.00	27.50	1,216.05	966.99
Ad-Mac Insurance	0.00	0.00	2,759.90	1,827.00
MOFAD	0.00	0.00	94,705.05	64,986.35
Insurance Reimbursements	0.00	0.00	(622.77)	0.00
Total - Insurance/ General	0.00	62.91	130,191.43	91,000.74
Insurance - Employee	0.00	0.00	0.00	866.67
Delta Dental	1,363.95	1,212.87	6,662.17	5,958.67
Standard Insurance	2,167.71	0.00	10,488.69	7,990.54
United Healthcare	0.00	18,492.01	0.00	91,753.62
Beneflex	7,115.97	4,384.78	32,109.84	25,721.11
AFLAC	0.00	0.00	0.00	1,291.90
Eye Med	0.00	192.82	1,084.55	941.21
Derek Trower	0.00	525.15	0.00	525.15
Cigna	20,180.32	0.00	117,934.20	0.00
Brandon Huffman	82.50	0.00	82.50	0.00
Insurance Reimbursements	(4,083.66)	(2,330.83)	(15,861.93)	(11,706.71)
Insurance-Employees-Undefined	0.00	0.00	0.00	852.26
Total - Insurance/ Employee	26,826.79	22,476.80	152,500.02	124,194.42
Spector, Wolfe, McLaughlin	780.45	744.15	4,809.76	7,386.64
Dill & Associates	0.00	27.50	110.00	385.00
Rognan and Associates	1,540.00	660.00	3,850.00	1,980.00
Total - Professional Fees	2,320.45	1,431.65	8,769.76	9,751.64
Valley Park Hardware	12.62	0.00	701.90	339.15
Breathing Air Systems	0.00	0.00	304.98	0.00
Rottler Pest & Lawn Solutions	0.00	88.00	140.25	486.75
Mastercard	113.53	0.00	739.58	149.67
O.J. Laughlin Plumbing Co.	0.00	382.19	907.50	382.19
Accurate Fire Protection	0.00	151.25	0.00	151.25
Air Clean Filter Service	0.00	0.00	80.85	0.00
Stonegate Auto Parts	0.00	0.00	0.00	21.76
Mark Waters	0.00	68.75	0.00	68.75
Delgado Lawn & Landscaping	410.71	246.43	410.71	246.43
Level 9	0.00	0.00	0.00	169.40
Zumwalt Corporation	0.00	0.00	100.32	0.00
Rue's Tractor Service	0.00	0.00	89.10	0.00
Renner Garage Door	0.00	0.00	71.50	0.00
Total - Building Maintenance	536.86	936.62	3,546.69	2,015.35
Sentinel Emergency Solutions	1,221.34	68.75	1,791.82	1,020.42
Rescue Repair	0.00	648.93	0.00	16,237.63
Stonegate Auto Parts	51.66	129.81	260.26	439.78
Valley Park Hardware	12.02	22.54	40.65	51.66
Mastercard	357.89	82.50	1,475.69	376.89
Purcell Tire Company	0.00	604.15	67.39	997.06
Voss Small Engine Repair	0.00	0.00	0.00	35.75
CP Transmission & Performance	0.00	72.54	0.00	72.54

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
K&K Supply	0.00	0.00	0.00	25.23
Afton Radiator	0.00	964.42	0.00	1,217.45
Batteries Plus Bulbs	0.00	106.40	51.05	106.40
St Louis Recharge & Fire Contr	0.00	0.00	153.31	0.00
Public Safety Upfitters	0.00	0.00	0.00	545.63
Smitty's Auto Body	0.00	0.00	0.00	4,767.54
Emergency Services Supply	0.00	0.00	0.00	79.52
Jeff Wilburn	0.00	0.00	0.00	17.42
Fabick	0.00	0.00	2,960.12	0.00
MacQueen Emergency Group	0.00	0.00	1,582.21	333.25
American Response Vehicles	0.00	0.00	0.00	104.78
Level 9 LLC	0.00	0.00	0.00	67.65
STL Recharge & Fire Control	0.00	0.00	0.00	44.00
St. Charles Boat & Motor	0.00	0.00	0.00	406.40
EMSAR	0.00	83.88	0.00	83.88
K&K Car Repair	247.04	0.00	247.04	0.00
Dave Sinclair Ford	0.00	0.00	57.23	0.00
Cummins	0.00	0.00	159.50	0.00
Elco Chevrolet	0.00	0.00	60.19	0.00
Curtis VanGaabeek	0.00	0.00	63.24	0.00
Equipment Maint Reimbursement	0.00	(5,547.99)	0.00	(10,040.53)
Total - Equipment Maintenance	1,889.95	(2,764.07)	8,969.70	16,990.35
Total - Vehicle Maintenance	0.00	0.00	0.00	0.00
Mercy Corporate Health	0.00	1,327.70	225.50	1,520.75
DePaul Medical Group	0.00	0.00	0.00	6,127.00
Sentinel Emergency Solutions	13.75	41.25	690.80	676.50
Athletico	0.00	137.50	398.75	1,512.50
SSM Healthcare	0.00	0.00	8,618.50	0.00
Total - Doctors Fees	13.75	1,506.45	9,933.55	9,836.75
Mastercard	359.15	0.00	1,705.00	1,620.27
Jeremy Poleski	0.00	577.37	0.00	577.37
WorldPoint ECC	0.00	0.00	0.00	625.14
University of MO	0.00	0.00	508.75	0.00
Derek Trower	0.00	222.70	0.00	222.70
Sam Henderson	0.00	0.00	344.69	3,243.39
Ergometrics	0.00	0.00	215.93	0.00
West County EMS & Fire	0.00	2,750.00	2,750.00	3,492.50
Valley Park Hardware	0.00	10.99	0.00	10.99
Trident Rescue	0.00	0.00	0.00	1,650.00
Heather Herbold	0.00	0.00	0.00	50.55
Monarch FPD	0.00	0.00	0.00	426.25
SSM Health	0.00	0.00	372.90	336.93
Jefferson County Fire Inest	0.00	0.00	0.00	41.25
Citi Cards	0.00	16.69	67.00	1,628.73
MACFPD	0.00	0.00	0.00	701.25
Jefferson Cty Fire Marshall As	0.00	0.00	137.50	68.75
Sims U Share	0.00	0.00	41.22	0.00
Training Reimbursements	0.00	(275.00)	0.00	(920.85)
Total - Training & Education	359.15	3,302.75	6,142.99	13,775.22
Treetop Enterprises, Inc.	0.00	0.00	0.00	608.03
Leon Uniform Company	164.09	809.60	2,920.39	1,838.18
Sentinel Emergency Solutions	0.00	0.00	0.00	2,843.07
Chuck's Boots	0.00	0.00	104.49	230.98
Red Wing Shoe Store	0.00	0.00	123.88	236.00

Valley Park FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
R&R Enterprises	0.00	0.00	3,736.15	280.50
John Weffelmeyer	0.00	0.00	0.00	65.99
Uniform Reimbursements	(61.77)	0.00	(76.93)	(59.95)
Uniforms - END	24.20	0.00	24.20	0.00
Total - Uniforms	126.52	809.60	6,832.18	6,042.88
Mastercard	383.08	222.44	1,118.06	751.45
Valley Park Elevator	64.87	13.72	186.97	100.85
Sentinel Emergency Solutions	0.00	0.00	33.43	825.00
Grainger	0.00	0.00	0.00	99.59
Stonegate Auto Parts	0.00	0.00	0.00	7.58
Rolland Piotraschke	0.00	0.00	0.00	256.59
Jim Polk	0.00	0.00	29.54	0.00
Meridian Waste	0.00	0.00	228.67	0.00
Total - Supplies/ Cleaning & Maintenan	447.95	236.16	1,596.67	2,041.06
Missouri-American Water	124.64	123.00	555.54	583.37
Laclede Gas Company	161.12	136.43	1,980.95	2,475.73
AmerenUE	0.00	985.09	3,103.15	2,773.21
Charter Communications	309.19	535.23	1,673.44	1,909.52
MSD	99.40	102.16	523.79	501.12
Waste Management of St. Louis	142.76	125.64	729.36	623.64
AT&T Mobility	124.86	124.97	688.13	634.71
Feather Shark	158.47	128.46	693.05	640.55
City of Valley Park	0.00	0.00	84.70	0.00
Utilities Reimbursements	0.00	(6.99)	0.00	(6.99)
Total - Utilities	1,120.44	2,253.99	10,032.11	10,134.86
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	139,667.27	148,552.11	929,089.87	825,948.02
Excess Revenue over (under) Expenditur \$	275,791.38	(120,079.67)	\$ 1,174,071.33	203,736.61

Valley Park FPD-Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2020

ASSETS

Current Assets		
Ambulance MM - MVB	\$	308,915.64
COVID-19 Account		14,278.73
Ambulance Savings - MVB		747.24
Taxes Receivable - Current		513,917.00
Due From General Fund		700,724.86
Ambulance Billing Receivable		110,676.00
Prepaid Expenses		22,480.44
		<hr/>
Total Current Assets		1,671,739.91
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,671,739.91</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	9,829.41
Accrued Salaries Payable		11,247.39
Due To Dispatch Fund		0.08
Due To Pension Fund		1.88
Due To Capital Projects		12,129.81
IRS Payroll Taxes W/H		850.68
		<hr/>
Total Current Liabilities		34,059.25
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		187,051.00
		<hr/>
Total Deferred Inflows of Resources		187,051.00
		<hr/>
Total Liabilities		221,110.25
Fund Balance		
Nonspendable-Prepaid Expenses		22,480.44
Fund Balance - Restricted		1,601,854.58
Excess Revenue over (under) Ex		(173,705.36)
		<hr/>
Total Fund Balance		1,450,629.66
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,671,739.91</u>

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 91,490.11	76.39	\$ 459,974.38	70.88
Ambulance Service Charge	28,103.27	23.46	171,674.56	26.45
Interest Income	35.76	0.03	2,180.50	0.34
Miscellaneous Revenue	142.58	0.12	827.10	0.13
COVID-19 Stimulus Income	0.00	0.00	14,276.83	2.20
Total Revenues	119,771.72	100.00	648,933.37	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	119,771.72	100.00	648,933.37	100.00
Expenditures				
Salaries	72,651.00	60.66	402,218.67	61.98
Salaries OT	5,299.23	4.42	30,209.25	4.66
Payroll Taxes	7,209.06	6.02	32,541.41	5.01
Office Supplies	108.11	0.09	1,336.63	0.21
Administrative Costs	416.56	0.35	4,314.79	0.66
IT Expenses	333.00	0.28	1,732.46	0.27
Gas & Oil-Fuel	538.93	0.45	3,802.41	0.59
Dues & Subscriptions	192.15	0.16	7,029.83	1.08
Insurance - General	0.00	0.00	106,520.26	16.41
Insurance - Employee	24,797.31	20.70	137,230.72	21.15
Professional Fees	4,852.66	4.05	19,568.15	3.02
GEMT Fees	0.00	0.00	16,981.04	2.62
Building Maintenance	439.25	0.37	2,901.83	0.45
Equipment Maintenance	1,546.32	1.29	7,338.83	1.13
Doctors Fees	11.25	0.01	8,127.45	1.25
Training & Education	229.85	0.19	4,600.10	0.71
Uniforms	154.05	0.13	5,640.50	0.87
Ambulance Supplies	3,266.54	2.73	21,030.00	3.24
Supplies-Cleaning & Maint.	366.49	0.31	1,306.39	0.20
Utilities	916.70	0.77	8,208.01	1.26
Total Expenditures	123,328.46	102.97	822,638.73	126.77
Excess Revenue over (under) Expenditur	\$ (3,556.74)	(2.97)	\$ (173,705.36)	(26.77)

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 91,490.11	76.39	\$ 459,974.38	70.88
Ambulance Service Charge	28,103.27	23.46	172,187.02	26.53
Ambulance Refunds	0.00	0.00	(512.46)	(0.08)
MM Interst	34.09	0.03	2,178.60	0.34
COVID-19 Interest	1.67	0.00	1.90	0.00
Ambulance Reports	142.58	0.12	389.50	0.06
Misc Revenue	0.00	0.00	437.60	0.07
COVID-19 Stimulus Income	0.00	0.00	14,276.83	2.20
Total Revenues	119,771.72	100.00	648,933.37	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	119,771.72	100.00	648,933.37	100.00
Expenditures				
Wages- Ambulance	72,261.00	60.33	400,133.67	61.66
Directors Fees	390.00	0.33	2,085.00	0.32
Payroll OT-Ambulance	5,299.23	4.42	30,209.25	4.66
PR Taxes - FICA/ Medicare	7,209.06	6.02	32,541.41	5.01
Ambulance Exp Transfer	108.11	0.09	1,336.63	0.21
Ambulance Transfer	416.56	0.35	4,314.79	0.66
Ambulance Transfer	333.00	0.28	1,732.46	0.27
Ambulance Exp Transfer	538.93	0.45	3,802.41	0.59
Ambulance Transfer	192.15	0.16	7,029.83	1.08
Ambulance Exp Transfer	0.00	0.00	106,520.26	16.41
Insurance Reimbursements	(493.06)	(0.41)	(519.99)	(0.08)
Ambulance Exp Transfer	25,290.37	21.12	137,750.71	21.23
Rognan & Associates	1,260.00	1.05	3,150.00	0.49
ProClaims	2,954.11	2.47	12,392.91	1.91
Spector, Wolfe, McLaughlin	638.55	0.53	3,935.24	0.61
Dill & Associates	0.00	0.00	90.00	0.01
GEMT Fees	0.00	0.00	16,981.04	2.62
Ambulance Transfer	439.25	0.37	2,901.83	0.45
Ambulance Transfer	1,546.32	1.29	7,338.83	1.13
Ambulance Exp Transfer	11.25	0.01	8,127.45	1.25
Ambulance Exp Transfer	293.85	0.25	5,026.08	0.77
Training Reimbursements	(64.00)	(0.05)	(425.98)	(0.07)
Ambulance Exp Transfer	154.05	0.13	5,640.50	0.87
BoundTree Medical	1,728.05	1.44	12,061.67	1.86
Airgas USA, LLC	68.69	0.06	1,676.87	0.26
Mastercard	0.00	0.00	131.92	0.02
St. Clare Hospital	0.00	0.00	1,502.58	0.23
Gateway Medical Disposal	100.00	0.08	100.00	0.02
SSM Healthcare	501.85	0.42	978.18	0.15
Grainger	0.00	0.00	346.21	0.05
Teleflex LLC	0.00	0.00	159.50	0.02
Phillips Healthcare	0.00	0.00	2,272.72	0.35
Zoll Medical Corp	741.95	0.62	1,674.35	0.26
St. Louis County Treasurer	126.00	0.11	126.00	0.02
Ambulance Transfer	366.49	0.31	1,306.39	0.20
Ambulance Exp Transfer	916.70	0.77	8,208.01	1.26
Total Expenditures	123,328.46	102.97	822,638.73	126.77

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

Excess Revenue over (under) Expenditur	\$	Current Month		Year to Date	
		(3,556.74)	(2.97)	(173,705.36)	(26.77)
		<u> </u>		<u> </u>	

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 91,490.11	\$ 4,737.60	\$ 459,974.38	\$ 334,361.92
Ambulance Service Charge	28,103.27	44,896.81	171,674.56	185,264.14
Interest Income	35.76	1,563.50	2,180.50	8,712.84
Miscellaneous Revenue	142.58	2,096.36	827.10	3,576.63
COVID-19 Stimulus Income	0.00	0.00	14,276.83	0.00
GEMT Revenue	0.00	11,144.85	0.00	11,144.85
Total Revenues	119,771.72	64,439.12	648,933.37	543,060.38
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	119,771.72	64,439.12	648,933.37	543,060.38
Expenditures				
Salaries	72,651.00	80,103.48	402,218.67	346,547.34
Salaries OT	5,299.23	6,911.53	30,209.25	32,726.68
Payroll Taxes	7,209.06	6,567.85	32,541.41	29,032.76
Office Supplies	108.11	126.63	1,336.63	1,165.87
Administrative Costs	416.56	257.25	4,314.79	5,015.34
IT Expenses	333.00	343.82	1,732.46	1,648.37
Gas & Oil-Fuel	538.93	900.41	3,802.41	4,226.38
Dues & Subscriptions	192.15	1,579.36	7,029.83	6,825.98
Insurance - General	0.00	51.47	106,520.26	74,455.15
Insurance - Employee	24,797.31	20,297.14	137,230.72	106,508.03
Professional Fees	4,852.66	4,602.51	19,568.15	19,604.81
GEMT Fees	0.00	0.00	16,981.04	4,732.99
Building Maintenance	439.25	766.33	2,901.83	1,648.92
Equipment Maintenance	1,546.32	(2,261.53)	7,338.83	14,338.52
Doctors Fees	11.25	1,232.55	8,127.45	8,048.25
Training & Education	229.85	2,702.26	4,600.10	11,506.30
Uniforms	154.05	662.40	5,640.50	4,944.17
Ambulance Supplies	3,266.54	2,809.18	21,030.00	10,790.94
Supplies-Cleaning & Maint.	366.49	193.22	1,306.39	1,669.97
Utilities	916.70	1,849.90	8,208.01	8,297.96
Total Expenditures	123,328.46	129,695.76	822,638.73	693,734.73
Excess Revenue over (under) Expenditur	\$ (3,556.74)	\$ (65,256.64)	\$ (173,705.36)	\$ (150,674.35)

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 91,490.11	\$ 4,737.60	\$ 459,974.38	\$ 334,361.92
Ambulance Service Charge	28,103.27	45,085.17	172,187.02	185,916.21
Ambulance Refunds	0.00	(188.36)	(512.46)	(652.07)
MM Interst	34.09	1,563.50	2,178.60	8,712.84
COVID-19 Interest	1.67	0.00	1.90	0.00
Miscellaneous Revenue	0.00	0.00	0.00	31.41
Ambulance Reports	142.58	0.00	389.50	195.00
Misc Revenue	0.00	101.25	437.60	500.18
CPR Class Income	0.00	0.00	0.00	399.00
WC Claim Reimbursement	0.00	1,995.11	0.00	2,451.04
COVID-19 Stimulus Income	0.00	0.00	14,276.83	0.00
GEMT Revenue	0.00	11,144.85	0.00	11,144.85
Total Revenues	119,771.72	64,439.12	648,933.37	543,060.38
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	119,771.72	64,439.12	648,933.37	543,060.38
Expenditures				
Wages- Ambulance	72,261.00	79,713.49	400,133.67	344,057.39
Directors Fees	390.00	389.99	2,085.00	2,489.95
Payroll OT-Ambulance	5,299.23	6,911.53	30,209.25	32,726.68
PR Taxes - FICA/ Medicare	7,209.06	6,567.85	32,541.41	29,032.76
Ambulance Exp Transfer	108.11	126.63	1,336.63	1,165.87
Ambulance Transfer	416.56	257.25	4,314.79	5,015.34
Ambulance Transfer	333.00	343.82	1,732.46	1,648.37
Ambulance Exp Transfer	538.93	900.41	3,802.41	4,226.38
Ambulance Transfer	192.15	1,579.36	7,029.83	6,825.98
Ambulance Exp Transfer	0.00	51.47	106,520.26	74,455.15
Insurance Reimbursements	(493.06)	0.00	(519.99)	(501.46)
Ambulance Exp Transfer	25,290.37	20,297.14	137,750.71	107,009.49
Rognan & Associates	1,260.00	540.00	3,150.00	1,620.00
ProClaims	2,954.11	3,431.16	12,392.91	11,626.20
Spector, Wolfe, McLaughlin	638.55	608.85	3,935.24	6,043.61
Dill & Associates	0.00	22.50	90.00	315.00
GEMT Fees	0.00	0.00	16,981.04	4,732.99
Ambulance Transfer	439.25	766.33	2,901.83	1,648.92
Ambulance Transfer	1,546.32	(2,261.53)	7,338.83	14,338.52
Ambulance Exp Transfer	11.25	1,232.55	8,127.45	8,048.25
Ambulance Exp Transfer	293.85	2,927.26	5,026.08	12,518.53
Training Reimbursements	(64.00)	(225.00)	(425.98)	(1,012.23)
Ambulance Exp Transfer	154.05	662.40	5,640.50	4,944.17
BoundTree Medical	1,728.05	2,303.96	12,061.67	5,850.19
Airgas USA, LLC	68.69	99.47	1,676.87	1,512.37
Mastercard	0.00	0.00	131.92	0.00
St. Clare Hospital	0.00	405.75	1,502.58	1,908.34
Gateway Medical Disposal	100.00	0.00	100.00	0.00
SSM Healthcare	501.85	0.00	978.18	1,520.04
Grainger	0.00	0.00	346.21	0.00
Teleflex LLC	0.00	0.00	159.50	0.00
Phillips Healthcare	0.00	0.00	2,272.72	0.00
Zoll Medical Corp	741.95	0.00	1,674.35	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
St. Louis County Treasurer	126.00	0.00	126.00	0.00
Ambulance Transfer	366.49	193.22	1,306.39	1,669.97
Ambulance Exp Transfer	916.70	1,849.90	8,208.01	8,297.96
Total Expenditures	<u>123,328.46</u>	<u>129,695.76</u>	<u>822,638.73</u>	<u>693,734.73</u>
Excess Revenues over (under) Expenditu	\$ <u>(3,556.74)</u>	\$ <u>(65,256.64)</u>	\$ <u>(173,705.36)</u>	\$ <u>(150,674.35)</u>

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 91,490.11	76.39	\$ 459,974.38	70.88
Ambulance Service Charge	28,103.27	23.46	171,674.56	26.45
Interest Income	35.76	0.03	2,180.50	0.34
Miscellaneous Revenue	142.58	0.12	827.10	0.13
COVID-19 Stimulus Income	0.00	0.00	14,276.83	2.20
Total Revenues	119,771.72	100.00	648,933.37	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	119,771.72	100.00	648,933.37	100.00
Expenditures				
Wages- Ambulance	72,261.00	60.33	400,133.67	61.66
Directors Fees	390.00	0.33	2,085.00	0.32
Total - Salaries	72,651.00	60.66	402,218.67	61.98
Salaries OT	5,299.23	4.42	30,209.25	4.66
Total - OT Salaries	5,299.23	4.42	30,209.25	4.66
PR Taxes - FICA/ Medicare	7,209.06	6.02	32,541.41	5.01
Total - Payroll Taxes	7,209.06	6.02	32,541.41	5.01
Ambulance Exp Transfer	108.11	0.09	1,336.63	0.21
Total - Office Supplies	108.11	0.09	1,336.63	0.21
Administrative Costs	416.56	0.35	4,314.79	0.66
Total - Administrative Expenses	416.56	0.35	4,314.79	0.66
Ambulance Transfer	333.00	0.28	1,732.46	0.27
Total - IT Expenses	333.00	0.28	1,732.46	0.27
Ambulance Exp Transfer	538.93	0.45	3,802.41	0.59
Total - Gas & Oil/ Fuel	538.93	0.45	3,802.41	0.59
Total - Bank Charges	0.00	0.00	0.00	0.00
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	192.15	0.16	7,029.83	1.08
Total - Dues & Subscriptions	192.15	0.16	7,029.83	1.08
Ambulance Exp Transfer	0.00	0.00	106,520.26	16.41
Total - Insurance/ General	0.00	0.00	106,520.26	16.41
Insurance Reimbursements	(493.06)	(0.41)	(519.99)	(0.08)
Ambulance Exp Transfer	25,290.37	21.12	137,750.71	21.23
Total - Insurance/ Employee	24,797.31	20.70	137,230.72	21.15
Rognan & Associates	1,260.00	1.05	3,150.00	0.49
ProClaims	2,954.11	2.47	12,392.91	1.91
Spector, Wolfe, McLaughlin	638.55	0.53	3,935.24	0.61
Dill & Associates	0.00	0.00	90.00	0.01
Total - Professional Fees	4,852.66	4.05	19,568.15	3.02

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
GEMT Fees	0.00	0.00	16,981.04	2.62
Total - GEMT Fees	0.00	0.00	16,981.04	2.62
Ambulance Transfer	439.25	0.37	2,901.83	0.45
Total - Building Maintenance	439.25	0.37	2,901.83	0.45
Ambulance Transfer	1,546.32	1.29	7,338.83	1.13
Total - Equipment Maintenance	1,546.32	1.29	7,338.83	1.13
Total - Vehicle Maintenance	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	11.25	0.01	8,127.45	1.25
Total - Doctors Fees	11.25	0.01	8,127.45	1.25
Ambulance Exp Transfer	293.85	0.25	5,026.08	0.77
Training Reimbursements	(64.00)	(0.05)	(425.98)	(0.07)
Total - Training & Education	229.85	0.19	4,600.10	0.71
Ambulance Exp Transfer	154.05	0.13	5,640.50	0.87
Total - Uniforms	154.05	0.13	5,640.50	0.87
BoundTree Medical	1,728.05	1.44	12,061.67	1.86
Airgas USA, LLC	68.69	0.06	1,676.87	0.26
Mastercard	0.00	0.00	131.92	0.02
St. Clare Hospital	0.00	0.00	1,502.58	0.23
Gateway Medical Disposal	100.00	0.08	100.00	0.02
SSM Healthcare	501.85	0.42	978.18	0.15
Grainger	0.00	0.00	346.21	0.05
Teleflex LLC	0.00	0.00	159.50	0.02
Phillips Healthcare	0.00	0.00	2,272.72	0.35
Zoll Medical Corp	741.95	0.62	1,674.35	0.26
St. Louis County Treasurer	126.00	0.11	126.00	0.02
Total - Ambulance Supplies	3,266.54	2.73	21,030.00	3.24
Ambulance Transfer	366.49	0.31	1,306.39	0.20
Total - Supplies/ Cleaning & Maintenance	366.49	0.31	1,306.39	0.20
Ambulance Exp Transfer	916.70	0.77	8,208.01	1.26
Total - Utilities	916.70	0.77	8,208.01	1.26
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	123,328.46	102.97	822,638.73	126.77
Excess Revenue over (under) Expenditure \$	(3,556.74)	(2.97)	(173,705.36)	(26.77)

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenues	\$ 91,490.11	4,737.60	\$ 459,974.38	334,361.92
Ambulance Service Charge	28,103.27	44,896.81	171,674.56	185,264.14
Interest Income	35.76	1,563.50	2,180.50	8,712.84
Miscellaneous Revenue	142.58	2,096.36	827.10	3,576.63
COVID-19 Stimulus Income	0.00	0.00	14,276.83	0.00
GEMT Revenue	0.00	11,144.85	0.00	11,144.85
Total Revenues	119,771.72	64,439.12	648,933.37	543,060.38
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	119,771.72	64,439.12	648,933.37	543,060.38
Expenditures				
Wages- Ambulance	72,261.00	79,713.49	400,133.67	344,057.39
Directors Fees	390.00	389.99	2,085.00	2,489.95
Total - Salaries	72,651.00	80,103.48	402,218.67	346,547.34
Salaries OT	5,299.23	6,911.53	30,209.25	32,726.68
Total - OT Salaries	5,299.23	6,911.53	30,209.25	32,726.68
PR Taxes - FICA/ Medicare	7,209.06	6,567.85	32,541.41	29,032.76
Total - Payroll Taxes	7,209.06	6,567.85	32,541.41	29,032.76
Ambulance Exp Transfer	108.11	126.63	1,336.63	1,165.87
Total - Office Supplies	108.11	126.63	1,336.63	1,165.87
Administrative Costs	416.56	257.25	4,314.79	5,015.34
Total - Administrative Expenses	416.56	257.25	4,314.79	5,015.34
Ambulance Transfer	333.00	343.82	1,732.46	1,648.37
Total - IT Expenses	333.00	343.82	1,732.46	1,648.37
Ambulance Exp Transfer	538.93	900.41	3,802.41	4,226.38
Total - Gas & Oil/ Fuel	538.93	900.41	3,802.41	4,226.38
Total - Bank Charges	0.00	0.00	0.00	0.00
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Ambulance Transfer	192.15	1,579.36	7,029.83	6,825.98
Total - Dues & Subscriptions	192.15	1,579.36	7,029.83	6,825.98
Ambulance Exp Transfer	0.00	51.47	106,520.26	74,455.15
Total - Insurance/ General	0.00	51.47	106,520.26	74,455.15
Insurance Reimbursements	(493.06)	0.00	(519.99)	(501.46)
Ambulance Exp Transfer	25,290.37	20,297.14	137,750.71	107,009.49
Total - Insurance/ Employee	24,797.31	20,297.14	137,230.72	106,508.03
Rognan & Associates	1,260.00	540.00	3,150.00	1,620.00
ProClaims	2,954.11	3,431.16	12,392.91	11,626.20
Spector, Wolfe, McLaughlin	638.55	608.85	3,935.24	6,043.61
Dill & Associates	0.00	22.50	90.00	315.00

See Accountant's Compilation Report - Modified Accrual Basis

Valley Park FPD-Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Total - Professional Fees	4,852.66	4,602.51	19,568.15	19,604.81
GEMT Fees	0.00	0.00	16,981.04	4,732.99
Total - GEMT Fees	0.00	0.00	16,981.04	4,732.99
Ambulance Transfer	439.25	766.33	2,901.83	1,648.92
Total - Building Maintenance	439.25	766.33	2,901.83	1,648.92
Ambulance Transfer	1,546.32	(2,261.53)	7,338.83	14,338.52
Total - Equipment Maintenance	1,546.32	(2,261.53)	7,338.83	14,338.52
Total - Vehicle Maintenance	0.00	0.00	0.00	0.00
Ambulance Exp Transfer	11.25	1,232.55	8,127.45	8,048.25
Total - Doctors Fees	11.25	1,232.55	8,127.45	8,048.25
Ambulance Exp Transfer	293.85	2,927.26	5,026.08	12,518.53
Training Reimbursements	(64.00)	(225.00)	(425.98)	(1,012.23)
Total - Training & Education	229.85	2,702.26	4,600.10	11,506.30
Ambulance Exp Transfer	154.05	662.40	5,640.50	4,944.17
Total - Uniforms	154.05	662.40	5,640.50	4,944.17
BoundTree Medical	1,728.05	2,303.96	12,061.67	5,850.19
Airgas USA, LLC	68.69	99.47	1,676.87	1,512.37
Mastercard	0.00	0.00	131.92	0.00
St. Clare Hospital	0.00	405.75	1,502.58	1,908.34
Gateway Medical Disposal	100.00	0.00	100.00	0.00
SSM Healthcare	501.85	0.00	978.18	1,520.04
Grainger	0.00	0.00	346.21	0.00
Teleflex LLC	0.00	0.00	159.50	0.00
Phillips Healthcare	0.00	0.00	2,272.72	0.00
Zoll Medical Corp	741.95	0.00	1,674.35	0.00
St. Louis County Treasurer	126.00	0.00	126.00	0.00
Total - Ambulance Supplies	3,266.54	2,809.18	21,030.00	10,790.94
Ambulance Transfer	366.49	193.22	1,306.39	1,669.97
Total - Supplies/ Cleaning & Maintenan	366.49	193.22	1,306.39	1,669.97
Ambulance Exp Transfer	916.70	1,849.90	8,208.01	8,297.96
Total - Utilities	916.70	1,849.90	8,208.01	8,297.96
Total - Overhead Transfers	0.00	0.00	0.00	0.00
Total Expenditures	123,328.46	129,695.76	822,638.73	693,734.73
Excess Revenue over (under) Expenditur	\$ (3,556.74)	\$ (65,256.64)	\$ (173,705.36)	(150,674.35)

Valley Park FPD - Dispatch
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 May 31, 2020

ASSETS

Current Assets		
Communications MM - MVB	\$	37,382.31
Taxes Receivable - Current		52,021.00
Due From Ambulance Fund		<u>0.08</u>
Total Current Assets		89,403.39
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>89,403.39</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due to General Fund	\$	<u>6,012.48</u>
Total Current Liabilities		6,012.48
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		<u>18,934.00</u>
Total Deferred Inflows of Resources		<u>18,934.00</u>
Total Liabilities		24,946.48
Fund Balance		
Fund Balance - Restricted		73,541.16
Excess Revenue over (under) Ex		<u>(9,084.25)</u>
Total Fund Balance		<u>64,456.91</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>89,403.39</u></u>

Valley Park FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 9,257.21	99.96	\$ 46,537.95	99.80
Interest Income	3.68	0.04	93.46	0.20
Total Revenues	<u>9,260.89</u>	100.00	<u>46,631.41</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>9,260.89</u>	100.00	<u>46,631.41</u>	100.00
Expenditures				
Dispatching Services	<u>0.00</u>	0.00	<u>55,715.66</u>	119.48
Total Expenditures	<u>0.00</u>	0.00	<u>55,715.66</u>	119.48
Excess Revenue over (under) Expenditur	<u>\$ 9,260.89</u>	100.00	<u>\$ (9,084.25)</u>	(19.48)

Valley Park FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 9,257.21	99.96	\$ 46,537.95	99.80
MM Interest	3.68	0.04	93.46	0.20
Total Revenues	<u>9,260.89</u>	100.00	<u>46,631.41</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>9,260.89</u>	100.00	<u>46,631.41</u>	100.00
Expenditures				
Central County Emergency 911	<u>0.00</u>	0.00	<u>55,715.66</u>	119.48
Total Expenditures	<u>0.00</u>	0.00	<u>55,715.66</u>	119.48
Excess Revenue over (under) Expenditur	<u>\$ 9,260.89</u>	100.00	<u>\$ (9,084.25)</u>	(19.48)

Valley Park FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 9,257.21	\$ 475.69	\$ 46,537.95	\$ 33,595.50
Interest Income	3.68	52.52	93.46	228.23
Total Revenues	<u>9,260.89</u>	<u>528.21</u>	<u>46,631.41</u>	<u>33,823.73</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>9,260.89</u>	<u>528.21</u>	<u>46,631.41</u>	<u>33,823.73</u>
Expenditures				
Dispatching Services	<u>0.00</u>	<u>0.00</u>	<u>55,715.66</u>	<u>48,864.50</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>55,715.66</u>	<u>48,864.50</u>
Excess Revenue over (under) Expenditur	\$ <u>9,260.89</u>	\$ <u>528.21</u>	\$ <u>(9,084.25)</u>	\$ <u>(15,040.77)</u>

Valley Park FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 9,257.21	\$ 475.69	\$ 46,537.95	\$ 33,595.50
MM Interest	3.68	52.52	93.46	228.23
Total Revenues	<u>9,260.89</u>	<u>528.21</u>	<u>46,631.41</u>	<u>33,823.73</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>9,260.89</u>	<u>528.21</u>	<u>46,631.41</u>	<u>33,823.73</u>
Expenditures				
Central County Emergency 911	<u>0.00</u>	<u>0.00</u>	<u>55,715.66</u>	<u>48,864.50</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>55,715.66</u>	<u>48,864.50</u>
Excess Revenues over (under) Expenditu	\$ <u>9,260.89</u>	\$ <u>528.21</u>	\$ <u>(9,084.25)</u>	\$ <u>(15,040.77)</u>

Valley Park FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2020

ASSETS

Current Assets		
Pension MM - MVB	\$	273,697.79
Investments		7,474,251.37
Investments-Emp 457 Plan		1,721,086.96
Taxes Receivable - Current		172,424.00
Due From Ambulance Fund		1.88
		<hr/>
Total Current Assets		9,641,462.00
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>9,641,462.00</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,000.00
Due to General Fund		78,373.15
Amount Due - Emp 457 Plan		1,721,086.96
		<hr/>
Total Current Liabilities		1,804,460.11
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		62,758.00
		<hr/>
Total Deferred Inflows of Resources		62,758.00
		<hr/>
Total Liabilities		1,867,218.11
Fund Balance		
Held in Trust for Emp Retire		7,629,104.92
Excess Revenue over (under) Ex		145,138.97
		<hr/>
Total Fund Balance		7,774,243.89
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>9,641,462.00</u>

Valley Park FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 30,709.09	99.90	\$ 154,387.54	99.43
Interest Income	29.78	0.10	883.43	0.57
Total Revenues	<u>30,738.87</u>	100.00	<u>155,270.97</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>30,738.87</u>	100.00	<u>155,270.97</u>	100.00
Expenditures				
Administrative Expenses	<u>132.00</u>	0.43	<u>10,132.00</u>	6.53
Total Expenditures	<u>132.00</u>	0.43	<u>10,132.00</u>	6.53
Excess Revenue over (under) Expenditur	<u>\$ 30,606.87</u>	99.57	<u>\$ 145,138.97</u>	93.47

Valley Park FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 30,709.09	99.90	\$ 154,387.54	99.43
MM Interst	29.78	0.10	883.43	0.57
Total Revenues	<u>30,738.87</u>	100.00	<u>155,270.97</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>30,738.87</u>	100.00	<u>155,270.97</u>	100.00
Expenditures				
Spector, Wolfe, McLaughlin	132.00	0.43	132.00	0.09
Moore Smith	<u>0.00</u>	0.00	<u>10,000.00</u>	6.44
Total Expenditures	<u>132.00</u>	0.43	<u>10,132.00</u>	6.53
Excess Revenue over (under) Expenditur	\$ <u>30,606.87</u>	99.57	\$ <u>145,138.97</u>	93.47

Valley Park FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 30,709.09	\$ 1,582.39	\$ 154,387.54	\$ 111,604.41
Interest Income	29.78	11.88	883.43	1,210.40
Total Revenues	<u>30,738.87</u>	<u>1,594.27</u>	<u>155,270.97</u>	<u>112,814.81</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>30,738.87</u>	<u>1,594.27</u>	<u>155,270.97</u>	<u>112,814.81</u>
Expenditures				
Benefit Payments	0.00	0.00	0.00	243,000.00
Administrative Expenses	132.00	5,000.00	10,132.00	5,742.50
Total Expenditures	<u>132.00</u>	<u>5,000.00</u>	<u>10,132.00</u>	<u>248,742.50</u>
Excess Revenue over (under) Expenditur	\$ <u>30,606.87</u>	\$ <u>(3,405.73)</u>	\$ <u>145,138.97</u>	\$ <u>(135,927.69)</u>

Valley Park FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 30,709.09	\$ 1,582.39	\$ 154,387.54	\$ 111,604.41
MM Interst	29.78	11.88	883.43	1,210.40
Total Revenues	<u>30,738.87</u>	<u>1,594.27</u>	<u>155,270.97</u>	<u>112,814.81</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>30,738.87</u>	<u>1,594.27</u>	<u>155,270.97</u>	<u>112,814.81</u>
Expenditures				
Charles Schwab	0.00	0.00	0.00	243,000.00
Spector, Wolfe, McLaughlin	132.00	0.00	132.00	742.50
Moore Smith	0.00	5,000.00	10,000.00	5,000.00
Total Expenditures	<u>132.00</u>	<u>5,000.00</u>	<u>10,132.00</u>	<u>248,742.50</u>
Excess Revenues over (under) Expenditu	\$ <u>30,606.87</u>	\$ <u>(3,405.73)</u>	\$ <u>145,138.97</u>	\$ <u>(135,927.69)</u>

Valley Park FPD - Debt Service
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2020

ASSETS

Current Assets		
MVB Bank	\$	340,456.19
Tax Receivable - Current		524,405.00
Due From General Fund		179,451.95
		<hr/>
Total Current Assets		1,044,313.14
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,044,313.14</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Due To Capital Projects	\$	180,963.50
		<hr/>
Total Current Liabilities		180,963.50
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		190,869.00
		<hr/>
Total Deferred Inflows of Resources		190,869.00
		<hr/>
Total Liabilities		371,832.50
Fund Balance		
Fund Balance - Assigned		665,748.54
Excess Revenue over (under) Ex		6,732.10
		<hr/>
Total Fund Balance		672,480.64
		<hr/>
Total Liab, Def Infs & Fund Balance	\$	<u>1,044,313.14</u>

Valley Park FPD - Debt Service
Statement of Revenues and Expenditures
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Tax Revenue	\$ 92,987.47	99.96	\$ 463,404.98	99.72
MVB Bank Interest	32.89	0.04	1,281.55	0.28
Total Revenues	<u>93,020.36</u>	100.00	<u>464,686.53</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>93,020.36</u>	100.00	<u>464,686.53</u>	100.00
Expenditures				
Bond Interest	<u>0.00</u>	0.00	<u>457,954.43</u>	98.55
Total Expenditures	<u>0.00</u>	0.00	<u>457,954.43</u>	98.55
Excess of Revenue over (under) Expend	<u>\$ 93,020.36</u>	100.00	<u>\$ 6,732.10</u>	1.45

Valley Park FPD - Debt Service
Statements of Revenues and Expenditures
For the Five Months Ending May 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue	\$ 92,987.47	\$ 0.00	\$ 463,404.98	\$ 0.00
MVB Bank Interest	32.89	12.83	1,281.55	34.83
Total Revenues	<u>93,020.36</u>	<u>12.83</u>	<u>464,686.53</u>	<u>34.83</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>93,020.36</u>	<u>12.83</u>	<u>464,686.53</u>	<u>34.83</u>
Expenditures				
MVB Bank Charges	0.00	10.00	0.00	10.00
Bond Interest	0.00	0.00	457,954.43	0.00
Total Expenditures	<u>0.00</u>	<u>10.00</u>	<u>457,954.43</u>	<u>10.00</u>
Excess Revenue over (under) Expend	\$ <u>93,020.36</u>	\$ <u>2.83</u>	\$ <u>6,732.10</u>	\$ <u>24.83</u>

Valley Park FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
May 31, 2020

ASSETS

Current Assets		
MVB - FICA Capital	\$	6,163,705.80
St Louis Bank-Capital Projects		2,749,819.24
Due From Ambulance Fund		12,129.81
Due From Debt Service		180,963.50
Prepaid Expenses		14,825.77
Deposit on Truck		800,000.00
<hr/>		
Total Current Assets		9,921,444.12
Property and Equipment		
<hr/>		
Total Property and Equipment		0.00
Other Assets		
<hr/>		
Total Other Assets		0.00
<hr/>		
Total Assets	\$	<u>9,921,444.12</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	88,473.42
Construction Retainage		22,630.82
Due To General Fund		192,400.19
<hr/>		
Total Current Liabilities		303,504.43
Deferred Inflows of Resources		
<hr/>		
Total Deferred Inflows of Resources		0.00
<hr/>		
Total Liabilities		303,504.43
Fund Balance		
FB Assigned-Nonspendable Prepaid		814,825.77
Fund Balance - Restricted		10,292,187.80
Excess Revenue over (under) Ex		(1,489,073.88)
<hr/>		
Total Fund Balance		9,617,939.69
<hr/>		
Total Liab., Def. Inflows & Fund Balance	\$	<u>9,921,444.12</u>

Valley Park FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
Interest Income	\$ 3,142.42	100.00	\$ 45,372.67	100.00
Total Revenues	<u>3,142.42</u>	<u>100.00</u>	<u>45,372.67</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,142.42</u>	<u>100.00</u>	<u>45,372.67</u>	<u>100.00</u>
Expenditures				
Building Construction	120,354.18	3,829.98	608,891.88	1,341.98
Ambulance & Equipment Purchased	16,640.29	529.54	916,279.75	2,019.45
Building Improvements	<u>9,274.92</u>	<u>295.15</u>	<u>9,274.92</u>	<u>20.44</u>
Total Expenditures	<u>146,269.39</u>	<u>4,654.67</u>	<u>1,534,446.55</u>	<u>3,381.87</u>
Excess Revenue over (under) Expenditur	\$ <u>(143,126.97)</u>	<u>(4,554.67)</u>	\$ <u>(1,489,073.88)</u>	<u>(3,281.87)</u>

Valley Park FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month		Year to Date	
Revenues				
MVB Interest Income	\$ 722.87	23.00	\$ 2,219.35	4.89
STL Bank Interest Income	2,419.55	77.00	19,334.22	42.61
MVB FICA Interest	0.00	0.00	23,819.10	52.50
Total Revenues	3,142.42	100.00	45,372.67	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,142.42	100.00	45,372.67	100.00
Expenditures				
JEMA	16,969.59	540.02	89,979.53	198.31
Civil Engineering Design	0.00	0.00	1,541.38	3.40
Hankins Construction	101,214.71	3,220.92	497,602.21	1,096.70
OJ Laughlin Plumbing	0.00	0.00	5,250.00	11.57
City of Valley Park	0.00	0.00	1,000.00	2.20
R&R Enterprise	0.00	0.00	200.00	0.44
Ultra Excavating	0.00	0.00	10,209.88	22.50
Manchester Electrical	0.00	0.00	939.00	2.07
Environmental Landscaping	2,169.88	69.05	2,169.88	4.78
Citi Cards	818.43	26.04	818.43	1.80
Sentinel	0.00	0.00	47,539.16	104.77
Citicards	8,870.73	282.29	17,493.42	38.55
WS Darley	0.00	0.00	445.00	0.98
MacQueen Emergency	851.13	27.09	8,241.35	18.16
Rosenbauer	0.00	0.00	642,666.60	1,416.42
Zoll	0.00	0.00	189,245.29	417.09
Badge	0.00	0.00	3,730.50	8.22
PSI	6,100.00	194.12	6,100.00	13.44
FeatherShark	9,274.92	295.15	9,274.92	20.44
Total Expenditures	146,269.39	4,654.67	1,534,446.55	3,381.87
Excess Revenue over (under) Expenditur	\$ (143,126.97)	(4,554.67)	\$ (1,489,073.88)	(3,281.87)

Valley Park FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month	Current Month Last Year	Year to Date	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	12,801,067.00
Interest Income	3,142.42	17,914.19	45,372.67	52,421.84
Total Revenues	<u>3,142.42</u>	<u>17,914.19</u>	<u>45,372.67</u>	<u>12,853,488.84</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,142.42</u>	<u>17,914.19</u>	<u>45,372.67</u>	<u>12,853,488.84</u>
Expenditures				
Bond Origination Fees	0.00	0.00	0.00	21,077.00
Lease Expense	0.00	0.00	0.00	211,204.42
Building Construction	120,354.18	8,460.26	608,891.88	239,551.62
Ambulance & Equipment Purchased	16,640.29	7,984.93	916,279.75	18,319.20
Professional Fees	0.00	0.00	0.00	18,500.00
Building Improvements	9,274.92	0.00	9,274.92	0.00
Total Expenditures	<u>146,269.39</u>	<u>16,445.19</u>	<u>1,534,446.55</u>	<u>508,652.24</u>
Excess Revenue over (under) Expenditur	\$ <u>(143,126.97)</u>	<u>1,469.00</u>	\$ <u>(1,489,073.88)</u>	<u>12,344,836.60</u>

Valley Park FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2020

	Current Month	Current Month Last Year	Year to Date	Year to Date Last Year
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 0.00	12,801,067.00
MVB Interest Income	722.87	0.00	2,219.35	0.00
STL Bank Interest Income	2,419.55	5,417.87	19,334.22	15,880.23
MVB FICA Interest	0.00	12,496.32	23,819.10	36,541.61
Total Revenues	3,142.42	17,914.19	45,372.67	12,853,488.84
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,142.42	17,914.19	45,372.67	12,853,488.84
Expenditures				
CUSIP	0.00	0.00	0.00	577.00
Giltmore & Bell	0.00	0.00	0.00	20,500.00
Lease Expense	0.00	0.00	0.00	211,204.42
Ryan Riege	0.00	0.00	0.00	176,669.84
JEMA	16,969.59	8,460.26	89,979.53	44,881.78
Lewis Rice LLC	0.00	0.00	0.00	18,000.00
Civil Engineering Design	0.00	0.00	1,541.38	0.00
Hankins Construction	101,214.71	0.00	497,602.21	0.00
OJ Laughlin Plumbing	0.00	0.00	5,250.00	0.00
City of Valley Park	0.00	0.00	1,000.00	0.00
R&R Enterprise	0.00	0.00	200.00	0.00
Ultra Excavating	0.00	0.00	10,209.88	0.00
Manchester Electrical	0.00	0.00	939.00	0.00
Environmental Landscaping	2,169.88	0.00	2,169.88	0.00
Citi Cards	818.43	0.00	818.43	8,746.28
Mastercard	0.00	0.00	0.00	664.99
Feld Fire	0.00	0.00	0.00	923.00
Sentinel	0.00	2,085.85	47,539.16	2,085.85
Trident	0.00	639.55	0.00	639.55
Citicards	8,870.73	458.93	17,493.42	458.93
Sno Cap	0.00	4,800.60	0.00	4,800.60
WS Darley	0.00	0.00	445.00	0.00
MacQueen Emergency	851.13	0.00	8,241.35	0.00
Rosenbauer	0.00	0.00	642,666.60	0.00
Zoll	0.00	0.00	189,245.29	0.00
Badge	0.00	0.00	3,730.50	0.00
PSI	6,100.00	0.00	6,100.00	0.00
MO State Auditor	0.00	0.00	0.00	1,000.00
S&P Global Ratings	0.00	0.00	0.00	17,500.00
FeatherShark	9,274.92	0.00	9,274.92	0.00
Total Expenditures	146,269.39	16,445.19	1,534,446.55	508,652.24
Excess Revenue over (under) Expenditur	\$ (143,126.97)	1,469.00	\$ (1,489,073.88)	12,344,836.60

Valley Park Fire
Protection District

Annual Financial Statements

For The Year Ended December 31, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Valley Park Fire Protection District
Valley Park, Missouri

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Valley Park Fire Protection District, as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the Valley Park Fire Protection District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Valley Park Fire Protection District, as of December 31, 2019, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in net pension liability and related ratios and schedule of contributions on pages 3A-3E and 27-32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Valley Park Fire Protection District's basic financial statements. The budgetary comparison schedule - debt service fund, budgetary comparison schedule - capital projects fund, schedules of insurance in force and principal office holders, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedule - debt services funds, budgetary comparison schedule - capital projects fund, schedules of insurance in force and principal office holders have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2020, on our consideration of the Valley Park Protection District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Valley Park Fire Protection District's internal control over financial reporting and compliance.

Fick, Eggemeyer & Williamson, CPAs
Saint Louis, Missouri
June 9, 2020

VALLEY PARK FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

This section of Valley Park Fire Protection District's (the District) annual financial report presents management's discussion and analysis of the District's financial activity for the year ended December 31, 2019. In order to have a comprehensive understanding of the Management Discussion and Analysis, we recommend that the attached financial statements, including all notes to the financial statements, be read in their entirety.

Using this Annual Report

The District's financial statements are prepared using the reporting model prescribed by GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments*. The District's basic financial statements are designed to emulate corporate presentation models whereby all District activities are consolidated. This approach is intended to summarize and simplify the analysis of the costs associated with various emergency services provided by the District for the benefit of its residents.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components:

- 1) Government-wide financial statements,
- 2) Fund financial statements, and
- 3) Notes to the basic financial statements.

Required supplementary information and additional supplementary information are also included in addition to the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The government-wide financial statements include the *Statement of Net Position* and the *Statements of Activities*.

The *Statement of Net Position* presents all of the District's assets and liabilities, which measures the District's overall financial health. The increases and decreases in net position can be monitored to determine whether the District's financial position is improving or deteriorating.

The *Statement of Activities* presents information reflecting how the District's net assets changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, earned but unused compensation, etc.)

VALLEY PARK FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

The government-wide financial statements report functions of the District that are principally supported by taxes and charges for services. The governmental activities for the District include fire protection, ambulance services, and dispatching services. It should be noted that the District currently has no business-type activities.

Fund Financial Statements

The fund financial statements provide grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure compliance with finance-related legal requirements.

Governmental Funds

The District's basic services are included in the governmental funds. These funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. These fund statements measure current financial resources, or near-term inflows and outflows of expendable resources, as well as the balances of expendable resources available at the end of the year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Reconciliations are provided to facilitate comparison between governmental funds and governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, or other governmental units and/or other funds. The District's Fiduciary Fund is not reflected in the government-wide financial statements because the resources of this fund are not available to support the District's own programs. The District's fiduciary fund is the Pension Trust Fund.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a complete understanding of the information reported in the government-wide and fund financial statements.

Required and Other Supplementary Information

In addition to the basic financial statements and accompanying notes to the basic financial statements, this financial report also contains certain required supplementary information. Required Supplementary Information includes a Budgetary Comparison Schedules for the General, Ambulance, and Dispatch, Fund and the Other Supplementary Information includes Budgetary Comparison Schedules for the Debt Service and Capital Projects Funds.

VALLEY PARK FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Financial Analysis of the District as a Whole

Government-Wide Financial Analysis

As mentioned earlier, net assets may serve over time as a useful indicator of a government's financial position. The condensed statement of net assets as of December 31, 2019 and 2018 is as follows:

Statement of Net Position	2019	2018	Increase (Decrease)
ASSETS			
Current and other assets	\$ 18,996,395	\$ 5,260,604	\$ 13,735,791
Noncurrent assets	3,435,444	1,738,610	1,696,834
Total assets	<u>22,431,839</u>	<u>6,999,214</u>	<u>15,432,625</u>
DEFERRED OUTFLOWS	<u>249,534</u>	<u>240,210</u>	<u>9,324</u>
LIABILITIES			
Current liabilities	543,937	86,767	457,170
Noncurrent liabilities	12,899,323	561,852	12,337,471
Total liabilities	<u>13,443,260</u>	<u>648,619</u>	<u>12,794,641</u>
DEFERRED INFLOWS	<u>781,698</u>	<u>183,294</u>	<u>598,404</u>
NET POSITION			
Net investment in capital assets	1,401,476	1,533,623	(132,147)
Restricted	3,068,812	1,649,878	1,418,934
Unrestricted	3,986,127	3,224,010	762,117
Total net position	<u>\$ 8,456,415</u>	<u>\$ 6,407,511</u>	<u>\$ 2,048,904</u>

The District's assets exceeded liabilities (net position) by \$8,456,415 as of December 31, 2019. Of this amount, \$1,401,476 is invested in capital assets; \$3,068,812 is restricted for dispatching and ambulance services, debt service and capital projects; and \$3,986,127 is unrestricted and available to provide for current and future obligations of the District.

This schedule is prepared from the District's Statement of Net Position, which is presented on an accrual basis of accounting whereby assets are capitalized and depreciated.

The District's net position increased by \$2,048,904 during the year ended December 31, 2019. The key elements of this increase are presented in the following condensed statement of activities:

VALLEY PARK FIRE PROTECTION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019

Statement of Activities

	2019	2018	Increase (Decrease)
Revenues			
Program revenues			
Charges for services	\$ 542,070	\$ 416,074	\$ 125,996
Property taxes	5,426,126	3,008,293	2,417,833
Investment income	240,931	47,899	193,032
Other income	14,597	39,198	(24,601)
Gain/(loss) on sale of asset	(27,904)	-	(27,904)
Total revenues	<u>6,195,820</u>	<u>3,511,464</u>	<u>2,684,356</u>
Expenses			
Fire prevention and suppression	1,986,499	2,545,406	(558,907)
Emergency management	1,516,582	682,150	834,432
Dispatching services	128,229	127,029	1,200
Capital projects	22,169	210,376	(188,207)
Interest and fiscal charges	493,437	-	493,437
Total expenses	<u>4,146,916</u>	<u>3,564,961</u>	<u>88,518</u>
Change in net position	2,048,904	(53,497)	2,102,401
Net Position - beginning of year	<u>6,407,511</u>	<u>6,461,008</u>	<u>(53,497)</u>
Net Position - end of year	<u>\$ 8,456,415</u>	<u>\$ 6,407,511</u>	<u>\$ 2,048,904</u>

Program revenue includes activities that have the characteristics of exchange transactions, such as commercial and residential inspections. General revenues include activities that have the characteristics of non-exchange transactions, such as property taxes. Program expenses are those expenses for the purpose of providing fire protection, emergency medical services and operational activities of the District.

Budget Analysis

The District adopts an annual budget for each of its governmental funds, pursuant to Missouri State Statutes. Annually, as allowed by Missouri State Statutes, the District amends the budgets of each fund to reflect approved changes in spending requirements and unforeseen events that occurred during the most recent year.

The difference between the original budget, as adopted by the Board for 2019, and the final amended budget, as approved by the Board for 2019, was primarily due to the timing of tax receipt collections from St. Louis County, and expenditures related to capital outlay. Timing of tax receipt collections are impacted by: a) the economy b) tax collections received by St. Louis County or c) the timeliness of processing of said tax collections by St. Louis County.

VALLEY PARK FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2019

Capital Assets

GASB 34 requires the District to include in capital assets all real estate to house firefighters and ambulance personnel and emergency vehicles, all emergency and administrative equipment and vehicles owned by the District. The District has adopted a capitalization policy with specific useful lives by capital asset category. More detailed information on the District's capital assets is presented in the notes to the financial statements.

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>
Land	\$ 139,106	\$ 139,106	\$ -
Construction in progress	1,333,786	5,412	1,328,374
Building and improvements	2,198,227	2,198,227	-
Vehicles	1,964,808	1,968,949	(4,141)
Equipment, furniture, and fixtures	951,077	958,989	(7,912)
Total	<u>6,587,004</u>	<u>5,270,683</u>	<u>1,316,321</u>
Accumulated depreciation	<u>(3,587,355)</u>	<u>(3,532,073)</u>	<u>(55,282)</u>
Net capital assets	<u>\$ 2,999,649</u>	<u>\$ 1,738,610</u>	<u>\$ 1,261,039</u>

Long-Term Debt

During 2019, The District issued \$12,000,000 in general obligation bonds. The District paid in full its note payable (\$204,987) during 2019, using the newly issued bonds. More detailed information on the District's noncurrent liabilities is presented in note 8 to the financial statements.

Economic Factors

When the 2020 budget was passed, COVID-19 was not considered a threat to the District economically. The economic impact of COVID-19 on the District's budget is unknown. The District will continue to use sound fiscal management to meet the challenges of the future. The District projects a surplus in revenues in 2020. Adequate reserves are available in the event of a shortfall in revenues.

Contact Information

This financial report is designed to provide the reader with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Valley Park Fire Protection District at 55 Crescent Avenue, Valley Park, MO 63088.

VALLEY PARK FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
DECEMBER 31, 2019

	Governmental Activities
ASSETS	
Current assets	
Cash and cash equivalents	\$ 14,554,587
Taxes receivable, net of allowance	3,414,927
Accounts receivable, net of allowance	110,676
Internal balances	63,834
Prepaid assets	852,371
Total current assets	<u>18,996,395</u>
Noncurrent assets	
Net pension assets	435,795
Capital assets, net of depreciation	2,999,649
Total noncurrent assets	<u>3,435,444</u>
Total assets	<u>\$ 22,431,839</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of pension resources	<u>\$ 249,534</u>
LIABILITIES	
Current liabilities	
Accounts payable	\$ 125,938
Salaries and benefits payable	35,949
Interest payable	382,050
Total current liabilities	<u>543,937</u>
Noncurrent liabilities	
Accrued compensated absences	34,163
Bonds payable, net of current portion	12,000,000
Bond premium	865,160
Total noncurrent liabilities	<u>12,899,323</u>
Total liabilities	<u>\$ 13,443,260</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of pension resources	<u>\$ 781,698</u>
NET POSITION	
Net investment in capital assets	\$ 1,401,476
Restricted for:	
Ambulance fund	1,624,335
Dispatch fund	73,541
Debt service fund	665,749
Capital projects fund	705,187
Unrestricted	3,986,127
Total net position	<u>\$ 8,456,415</u>

The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

FUNCTIONS/PROGRAMS	Program Revenues				Governmental Activities
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
Fire prevention and suppression	\$ 2,008,668	\$ 65,716	-	-	\$ (1,942,952)
Emergency management services operations	1,516,582	476,354	-	-	(1,040,228)
Dispatching services	128,229	-	-	-	(128,229)
Interest and fiscal charges	493,437	-	-	-	(493,437)
Total governmental activities	4,146,916	542,070	-	-	(3,604,846)
General revenues:					
Property taxes					5,426,126
Investment income					240,931
Other income					14,597
Loss on sale of assets					(27,904)
Total general revenues					5,653,750
Changes in net position					2,048,904
Net position - beginning					6,407,511
Net position - ending					<u>\$ 8,456,415</u>

The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General Fund	Ambulance Fund	Dispatch Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 3,316,077	\$ 516,022	\$ 30,624	\$ 290,037	\$ 10,401,827	\$ 14,554,587
Taxes receivable, net of allowance	2,324,583	513,917	52,021	524,406	-	3,414,927
Accounts receivable, net of allowance	-	110,676	-	-	-	110,676
Internal balances	255,418	682,350	9,830	223,092	193,047	1,363,737
Prepaid assets	15,065	22,480	-	-	814,826	852,371
Total assets	\$ 5,911,143	\$ 1,845,445	\$ 92,475	\$ 1,037,535	\$ 11,409,700	\$ 20,296,298
LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 5,005	\$ 9,829	\$ -	\$ -	\$ 111,104	\$ 125,938
Salaries and benefits payable	23,851	12,098	-	-	-	35,949
Internal balances	915,272	12,132	-	180,917	191,582	1,299,903
Total liabilities	944,128	34,059	-	180,917	302,686	1,461,790
DEFERRED INFLOWS OF RESOURCES						
Deferred revenue	846,081	187,051	18,934	190,869	-	1,242,935
FUND BALANCES						
Nonspendable	15,065	22,480	-	-	814,826	852,371
Restricted	-	1,601,855	73,541	665,749	10,292,188	12,633,333
Assigned	3,000,000	-	-	-	-	3,000,000
Unassigned	1,105,869	-	-	-	-	1,105,869
Total fund balances	4,120,934	1,624,335	73,541	665,749	11,107,014	17,591,573
Total liabilities, deferred inflow of resources and fund balances	\$ 5,911,143	\$ 1,845,445	\$ 92,475	\$ 1,037,535	\$ 11,409,700	\$ 20,296,298

The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2019

Total fund balance - governmental funds	\$ 17,591,573
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,999,649
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	1,242,935
Deferred outflows of resources related to the pension plan do not utilize current financial resources and, therefore, are not reported in the funds	249,534
Deferred inflows of resources related to the pension plan do not utilize current financial resources and, therefore, are not reported in the funds	(781,698)
The net pension asset related to the pension plan does not utilize current financial resources and, therefore, are not reported in the funds	435,795
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. All liabilities both current and long-term are reported in the statement of net position.	
Accrued interest on outstanding bonds	(382,050)
Bonds payable	(12,000,000)
Unamortized bond premium	(865,160)
Accrued compensated absences	(34,163)
Net position of governmental activities	<u>\$ 8,456,415</u>

The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	General Fund	Ambulance Fund	Dispatch Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
REVENUES						
Property taxes	\$ 3,275,837	\$ 762,531	\$ 77,135	\$ 667,052	\$ -	\$ 4,782,555
Ambulance billings	-	476,354	-	-	-	476,354
Inspection and permit fees	65,716	-	-	-	-	65,716
Investment income	51,530	15,040	300	197	173,864	240,931
Other income	7,968	21,042	-	-	-	29,010
Total revenues	3,401,051	1,274,967	77,435	667,249	173,864	5,594,566
EXPENDITURES						
Current						
Salaries and payroll taxes	1,280,620	1,039,684	-	-	-	2,320,304
Employee benefits	270,712	222,100	-	-	-	492,812
Uniforms and training	46,474	38,134	-	-	-	84,608
Utilities	23,106	19,064	-	-	-	42,170
Maintenance, supplies, and repairs	86,533	98,123	-	-	-	184,656
Professional fees	28,599	59,775	-	-	-	88,374
Administrative	135,369	107,794	-	-	-	243,163
Dispatching services	-	-	97,729	-	-	97,729
Capital outlay	-	-	-	-	1,611,724	1,611,724
Debt service	-	-	-	1,500	211,204	212,704
Total expenditures	1,871,413	1,584,674	97,729	1,500	1,822,928	5,378,244
Revenues over (under) expenditures	1,529,638	(309,707)	(20,294)	665,749	(1,649,064)	216,322
OTHER FINANCING SOURCES (USES)						
Bond proceeds	-	-	-	-	12,000,000	12,000,000
Bond premium	-	-	-	-	898,868	898,868
Bond issuance costs	-	-	-	-	(137,378)	(137,378)
Transfers	(551,903)	324,227	22,712	-	204,964	-
Total other financing sources (uses)	(551,903)	324,227	22,712	-	12,966,454	12,761,490
Net changes in fund balance	977,735	14,520	2,418	665,749	11,317,390	12,977,812
Fund balances - beginning	3,143,199	1,609,815	71,123	-	(210,376)	4,613,761
Fund balances - ending	\$ 4,120,934	\$ 1,624,335	\$ 73,541	\$ 665,749	\$ 11,107,014	\$ 17,591,573

The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO
FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds \$ 12,977,812

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	1,589,555	
Depreciation expense	<u>(286,199)</u>	1,303,356

The net effect of various miscellaneous transactions involving capital assets:

Cost of disposals, net of accumulated depreciation	<u>(42,317)</u>	(42,317)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds

Deferred revenue	<u>643,571</u>	643,571
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The issuance of long-term debt provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. These amounts are the net effect of these differences in the treatment of long-term debt and related items:

Debt issued during the current year:		
Bonds payable	(12,000,000)	
Premium	(898,868)	
Repayments:		
Notes payable	204,987	
Amortization of premiums on debt issuance	<u>33,708</u>	(12,660,173)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Current year change in deferred outflows	9,324	
Current year change in net pension liability/asset	800,957	
Current year change in deferred inflows	(598,404)	
Current year change in accrued compensated absences	(3,172)	
Current year change in interest payable	<u>(382,050)</u>	<u>(173,345)</u>

Change in net position of governmental activities		<u><u>\$ 2,048,904</u></u>
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The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUND
DECEMBER 31, 2019

ASSETS

Cash and cash equivalents	\$ 1,113,842
Investments, at fair value	8,195,518
Taxes receivable, net of allowance	172,424
Internal balances	<u>2</u>

Total assets	<u><u>\$ 9,481,786</u></u>
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LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

LIABILITIES

Accounts payable	\$ 5,000
Obligation - 457 plan	1,721,087
Internal balances	<u>63,836</u>

Total liabilities	<u>1,789,923</u>
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DEFERRED INFLOWS OF RESOURCES

Unavailable revenue	<u>62,758</u>
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NET POSITION

Held in trust for pension benefits	<u>7,629,105</u>
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Total net position	<u>7,629,105</u>
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Total liabilities, deferred inflows of resources and net position	<u><u>\$ 9,481,786</u></u>
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The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

ADDITIONS

Tax revenue	\$ 255,652
Net investment activity	<u>1,386,252</u>
Total additions	<u>1,641,904</u>

DEDUCTIONS

Administrative expenses	20,160
Benefits paid	<u>164,083</u>
Total deductions	<u>184,243</u>

Change in net position 1,457,661

Net position held in trust for pension benefits

January 1, 2019	<u>6,171,444</u>
December 31, 2019	<u><u>\$ 7,629,105</u></u>

The notes to the financial statements are an integral part of this statement

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and financial reporting policies of the Valley Park Fire Protection District (the District) conform to U.S. generally accepted accounting principles (GAAP) as applied to government entities. The following is a summary of the more significant policies.

Reporting Entity

The District provides fire protection, prevention, investigation, inspection, suppression, rescue, EMS, and HAZ-MAT/WMD services to the surrounding community. It operates as a political subdivision, duly organized under the laws of the State of Missouri, and is funded by real and personal property tax revenue, licenses, permits, and miscellaneous revenues. An elected board of directors, who regulate all major operations, oversees the District.

The financial statements include all operations over which the District is financially accountable. The District has not identified any entities which would be component units of the District.

Government-wide and Fund Financial Statements

The government-wide financial statements (statement of net position and statement of activities) report information on all of the non-fiduciary activities of the District. Interfund payables have been removed from these statements for governmental fund types, except interfund payables between the general and fiduciary funds. Elimination of these balances would distort the revenues and expenditures reported for the various funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in fund financial statements.

The statement of activities presents a comparison between direct expenses and program revenue for the different functions of the District's activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include fees and charges paid by the recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenue that is not classified as program revenue, including all taxes, is presented as general revenue.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Governmental fund financial statements are reported using the financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, pension liability, and other than pension post-employment benefits are recorded only when payment is due.

Property taxes and ambulance fees associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All charges for licenses and permits are not susceptible to accrual because they are generally not measurable until received in cash. Deferred revenue is reported on the governmental fund balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria. In a subsequent period when both criteria are met, the liability is removed, and the revenue recognized.

Fund Accounting

The District uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District has two categories of funds: governmental and fiduciary.

The government reports the following governmental funds:

General Fund - The General Fund is the operating fund of the District. All tax revenues and other receipts that are not allocated by law or contractual agreement are accounted for in this fund. The General Fund pays operating expenditures, fixed charges, and capital improvement costs not paid through other funds.

Ambulance Fund - The Ambulance Fund accounts for the portion of the tax revenue designated for ambulance services. The District also charges fees for ambulance services.

Dispatch Fund - The Dispatch Fund accounts for the portion of the tax revenue designated for emergency vehicle dispatching services. The District uses the Central County Emergency 911 Fire Alarm System for dispatching services.

Debt Service Fund - The Debt Service Fund is used to account for the fulfillment of future debt service requirements, including the repurchase of outstanding bonds issued.

Capital Projects Fund - The Capital Projects fund accounts for the receipt and disbursement of monies for the acquisition and construction of capital facilities and other capital assets.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Additionally, the government reports the following fund type:

Pension Trust Fund - This fund is used to account for assets held by the District in a trustee capacity. The fund accumulates contributions from the District generated from a pension tax levy as well as earnings from the fund's investments. The District's Pension Trust Fund includes the assets of the defined benefit pension plan and a defined contribution pension plan.

Use of Estimates

The preparation of basic financial statements in conformity with GAAP requires the District to make estimates and assumptions that affect the reported amounts in the basic financial statements and the accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents

The District considers all highly liquid debt instruments with a maturity of three months or less to be cash equivalents.

Investments

Investments are reported at market value. Statutes authorize the District to invest in time deposits, U.S. Treasury and federal agency securities, commercial paper, bankers' acceptances, and repurchase agreements. Statutes authorize the Pension Trust Fund to invest in corporate stocks and bonds. Certificates of deposits held at banks with an original maturity in excess of three months are reported at cost and listed in the financial statements as certificates of deposit.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenues, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from various sources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts have become available.

In the government-wide financial statements, components of pension expense that are recognized over a period of time are classified as either deferred outflows of resources (using plan assets that are applicable to a future reporting period) or deferred inflows of resources (acquiring plan assets that are applicable to a future reporting period). Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Activities

Interfund transfers represent interfund activities whereby the two parties to the transaction do not receive equivalent cash, goods, or services. Transfers are reported as other financing sources and uses on the statement of revenues, expenditures, and changes in fund balances. Any resulting balances at the end of the accounting period should be reported as internal balances.

Allowance for Doubtful Accounts

The District calculates an allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance as of December 31, 2019, is allocated as follows:

Fund	Balance
General	\$ 82,616
Ambulance	233,054
Dispatch	1,846
Debt service	18,637
Pension	6,126
Total	<u>\$ 342,279</u>

Governmental Fund Balances

Fund balance is the difference between assets and liabilities in a Governmental Fund. In accordance with Government Accounting Standards Board 54, Fund Balance Reporting and Government Fund Type Definitions, the following types of fund balances are presented in the Governmental Funds Balance Sheet:

Nonspendable - the portion of a Governmental Fund's net assets that are not available to be spent, either short term or long term, in either form or through legal restrictions. The nonspendable fund balance reported in the General, Ambulance, and Capital Projects Funds are for prepaid assets.

Restricted - the portion of a Governmental Fund's net assets that are subject to external enforceable legal restrictions. The following account's fund balances are restricted by Tax Levy and Bond requirements: Ambulance, Dispatching, Debt Service and Capital Projects.

Assigned - the portion of a Governmental Fund's net assets to denote an intended use of resources. The accounts presented with assigned fund balances are specified for future operations by the Board of Directors. The following fund comprises the assigned fund balance: General.

Unassigned - available expendable financial resources in a governmental fund that are not designated for a specific purpose. The General fund comprised the unassigned fund balance.

The District uses restricted amounts first when both restricted and unrestricted fund balances are available, unless there are legal contracts that prohibit doing this.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net Position represents the difference between assets and liabilities. Net investment in capital assets represents the cost of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

Capital Assets

General capital assets are associated with and generally arise from governmental activities. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are recorded at cost (or estimated historical cost) and updated for additions and retirements during the year. The District maintains a capitalization threshold of \$2,500 for building and improvements, vehicles, and equipment. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized.

All capital assets are depreciated, except for land. Management estimates useful lives of assets by examining historical records of necessary improvements and replacements. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives: Buildings and improvements 10 to 30 years and fire equipment and vehicles 5 to 15 years.

Compensated Absences

Sick pay will be awarded at 24 hours per month. The sick leave can be carried over from year to year. The maximum that can be carried over is 1,440 hours. Upon the end of employment, employees are not entitled to any unused sick leave. Accordingly, sick leave has not been accrued as of December 31, 2019.

Vacation pay can be accumulated after 60 months of service up to 2 shifts per calendar year, for 24-hour personnel, and up to 10 days for 8-hour personnel. Accumulated vacation time may not exceed 2 shifts or 10 working days per year. Accumulated vacation leave liability as of December 31, 2019, was \$34,163.

Accrued vacation is considered a long-term liability. It is reported as a long-term liability in the government-wide statement of net assets rather than reported as a liability in the governmental funds.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 2 - PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 1 and payable by December 31. The county collects the property tax and remits it to the District. The county's fee for this service is 1.5% of the taxes collected.

Property taxes levied for 2019 are recorded as receivable, net of estimated uncollectibles, as are prior year levies, which are reevaluated annually. Taxes receivable represent estimated amounts to be collected by the County Collector of Revenue for 2019 and prior tax years, to be remitted to the District subsequent to December 31. The portion of taxes considered collectible, but not collected and remitted to the District within 60 days of year-end, is recorded as deferred tax revenue.

The assessed valuation of the tangible real, personal taxable, and state assessed railroad and utilities property for the calendar year 2019 for purposes of local taxation was \$319,331,887.

The tax levy per \$100 of the assessed valuation of tangible taxable property for the calendar year 2019 for purposes of local taxation was:

	Residential	Agricultural	Commercial	Personal	Total Blended Rate
General Fund	\$ 1.0060	\$ 1.3300	\$ 1.2350	\$ 1.3300	\$ 1.1082
Ambulance Fund	0.2370	0.3000	0.2320	0.3000	0.2450
Dispatch Fund	0.0250	0.0300	0.0210	0.0300	0.0248
Debt service	0.0250	0.0250	0.2500	0.2500	0.2500
Pension Trust Fund	0.0800	0.1000	0.0770	0.1000	0.0822
Total	<u>\$ 1.3730</u>	<u>\$ 1.7850</u>	<u>\$ 1.8150</u>	<u>\$ 2.0100</u>	<u>\$ 1.7102</u>

NOTE 3 - LEGAL DEBT MARGIN

Assessed valuation - 2019 levy	<u>\$ 319,331,887</u>
Statutory debt limitation	\$ 15,966,594
5% of assessed valuation	
Less: General obligation bonds	<u>12,000,000</u>
Legal debt margin	<u>\$ 3,966,594</u>

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 4 - CONTRACTUAL AGREEMENTS

During 2018 the District signed a contractual agreement with Central County Emergency 911 for dispatching services for the years 2019 through 2023. Terms of the agreement state that monies allocated for dispatching services from tax collections due (ranging from per levy 3.5 cents per \$100 assessed valuation to 3.75 cents) and must be remitted to Central County Emergency 911 in two annual installments.

NOTE 5 - FAIR VALUE MEASUREMENTS - PENSION FUND

The Financial Accounting Standards Board establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The three levels of the fair value hierarchy are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Pension Fund has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - Quoted prices to similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2019.

Mutual Funds: Valued at the net asset value of shares held by the Pension Fund at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the District believes its valuation methods are appropriate and consistent, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Pension Fund's assets at fair value as of December 31, 2019:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 8,195,518	\$ -	\$ -	\$ 8,195,518
Total at fair value	<u>\$ 8,195,518</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,195,518</u>

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 5 - FAIR VALUE MEASUREMENTS - PENSION FUND (continued)

Concentration of Credit Risk

Individual investments which exceeded 5% or more of the net assets available for benefits on December 31, 2019 were as follows:

Western Asset Core Bond IS	\$ 1,468,873
Putnam Growth Opportunities	1,562,636
DFA US Large Cap Value I	790,232
Vanguard Balanced Index	785,761
Vanguard 500 Index Signal	653,679
Munder MidCap Core Growth	459,231

NOTE 6 - INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2019 is as follows:

Receivable Fund	Payable Fund	Amount
General fund	Capital projects fund	\$ 191,582
General fund	Pension fund	63,836
Ambulance fund	General fund	682,350
Dispatch fund	General fund	9,830
Debt service fund	General fund	223,092
Capital projects fund	Ambulance fund	12,130
Capital projects fund	Debt service fund	180,917
Pension fund	Ambulance fund	2

The interfund balances relate to costs incurred for operating activities. The balances are expected to be repaid within one year.

During 2019, the General Fund transferred \$22,712 to the Dispatch Fund for dispatching services, and \$529,191 to the Ambulance Fund for an ambulance purchase. The Ambulance fund transferred \$204,964 to the capital projects fund for the purchase of an ambulance.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 7 - CAPITAL ASSETS

The following is a summary of changes in capital assets - governmental activities:

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Land	\$ 139,106	\$ -	\$ -	\$ 139,106
Construction in progress	5,412	1,328,374	-	1,333,786
Total capital assets not being depreciated	144,518	1,328,374	-	1,472,892
<i>Capital assets being depreciated:</i>				
Buildings and other improvements	2,198,227	-	-	2,198,227
Vehicles	1,968,949	256,380	260,521	1,964,808
Equipment, furniture, and fixtures	958,989	4,801	12,713	951,077
Total capital assets being depreciated	5,126,165	261,181	273,234	5,114,112
<i>Less accumulated depreciation for:</i>				
Buildings and other improvements	1,285,673	69,909	-	1,355,582
Vehicles	1,513,816	134,883	218,284	1,430,415
Equipment, furniture, and fixtures	732,584	81,407	12,633	801,358
Total accumulated depreciation	3,532,073	286,199	230,917	3,587,355
Total net capital assets being depreciated	1,594,092	(25,018)	42,317	1,526,757
Governmental activity capital assets, net	<u>\$1,738,610</u>	<u>\$1,303,356</u>	<u>\$ 42,317</u>	<u>\$ 2,999,649</u>

Depreciation expense was charged to functions as follows:

Governmental activities:	
Fire prevention and suppression	\$ 229,874
Emergency management services operations	25,825
Dispatching	30,500
Total	<u>\$ 286,199</u>

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 8 - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Due Within One Year
Note payable	\$ 204,987	\$ -	\$ 204,987	\$ -	\$ -
Bonds payable	-	12,000,000	-	12,000,000	-
Unamortized bond premium	-	898,868	33,708	865,160	-
Accrued compensated absences *	30,991	3,172	-	34,163	-
Total	\$ 235,978	\$ 12,902,040	\$ 238,695	\$ 12,899,323	\$ -

* Due to limitations, gross amounts for additions and reductions are not readily available. Net changes are shown above.

Bonds payable

During 2019 the District issued \$12,000,000 in general obligation bonds for the purpose of constructing and equipping fire stations. The District utilized portions of the proceeds to purchase new equipment, vehicles, and furnishings, to construct and update firehouses, and to repay debt. General obligation bonds are direct obligations issued on a pledge of the general taxing power for the payment of the debt obligations of the District. They require the District to compute, at the times taxes are levied, the rate required to provide a fund to pay interest and principal at maturity. The outstanding bonds carry interest rates of 3.00% to 4.00% and mature from March 1, 2020 to 2039.

All of the bond principal and interest payments are funded by a dedicated tax accounted for in the Debt Service Fund. Annual debt service payments on the bonds payable are as follows:

Year Ending December 31,	Principal	Interest	Payment
2020	\$ -	\$ 689,504	\$ 689,504
2021	250,000	459,350	709,350
2022	465,000	448,625	913,625
2023	480,000	434,450	914,450
2024	495,000	419,825	914,825
2025-2029	2,775,000	1,793,300	4,568,300
2030-2034	3,390,000	1,179,000	4,569,000
2035-2039	4,145,000	427,500	4,572,500
Total	\$ 12,000,000	\$ 5,851,554	\$ 17,851,554

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 8 - LONG-TERM LIABILITIES (continued)

Note payable

In 2018, the District entered into an agreement with a local bank to borrow an amount of \$204,987 to purchase an ambulance. The note had an interest rate of 3.25% and was to mature on January 31, 2023. As of December 31, 2019, the balance was paid in full.

NOTE 9 - DEFINED BENEFIT PLAN

Plan Description

The District maintains a single-employer, defined-benefit pension plan. The Plan provides retirement, death, and disability benefits to plan members and beneficiaries in accordance with the resolution establishing the Plan and may be amended. The plan initially became effective on February 1, 1993. The plan was amended and restated effective January 1, 1998. The following is a summary of the major provisions included in the plan, upon which this valuation is based.

Eligibility

The Fire District provides a pension plan for all full-time employees including duty staff, clerical, and administrative employees. The plan is funded with various mutual and bond funds placed with ING Life Insurance Company. It is accounted for as a Pension Trust Fund. It covers all Fire District employees who meet the eligibility requirements. The Eligibility requirements under the plan are that each employee will be included in the plan on the first day of the next plan year, following the attainment of age 20 and the completion of six months of service.

Benefits Provided

A member may retire at the normal retirement date which is the first day of the month coinciding with or following attainment of age 55. The normal retirement benefit is the average annual compensation for the three consecutive plan years that produce the highest average.

Credited service is the total years in which the participant completes 1,000 or more hours of service measured from the date of hire. No early retirement provision is provided under the plan. A late benefit is provided. A late benefit equals the normal retirement benefit based on average compensation and years of service as of the late retirement date. The employee is vested 0% with less than (5) five years of service and 100% vested with (5) five years or more of service.

The pre-retirement death benefit, payable under the plan, is a lump sum amount equal to the present value of the participant's accrued benefit.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 9 - DEFINED BENEFIT PLAN (continued)

At December 31, 2019, the following employees were covered by the plan:

Covered members:

Active employees	28
Inactive employees entitled to but not yet receiving benefits	12
Inactive employees or beneficiaries currently receiving benefits	3
Total Membership	<u>43</u>

Contributions

The District must annually contribute an actuarially determined amount. The District authorized a \$321,710 contribution in 2019, or 16.09% of the \$1,999,553 in covered payroll.

Basis of Accounting

The Defined Benefit Plan's financial statements are prepared using the accrual basis of accounting. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of the plan. Investment income is recognized when earned. Gains and losses on sale and exchange of securities are recognized on the transaction date.

Asset Valuations

Investments are reported at market value based on quoted prices at month/year-end. Securities traded on a national or international exchange are valued at the last reported sale price using current exchange rates.

Actuarial Assumptions

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate	7.00%
Investment rate of return	7.00%
Salary increases	4.00%
Inflation	N/A

The actuarial assumptions used for the December 31, 2019 valuation were based on the results of the actuarial experience study for the period January 1, 2019, to December 31, 2019. In addition, mortality rates for post-retirement participants are based on the 1983 Group Annuity Table, and active participants are based upon the RP-2000 mortality table.

The long-term expected rate of return on plan investments was determined based upon a review of the existing portfolio structure, actual recent experience, and reasonable future long-term expectations of rates of return. As of December 31, 2019, the money-weighted rate of return was 22.82%.

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 9 - DEFINED BENEFIT PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that the sponsor contribution will be made at the actuarially determined contribution rate. Based on that assumption, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Asset (a)-(b)
Balance, December 31, 2018	\$ 6,290,586	\$ 5,925,424	\$ 365,162
Changes for the year			
Service cost	258,557	-	258,557
Interest	453,016	-	453,016
Effect of economic gains or losses	(82,733)	-	(82,733)
Experience changes	276,657	-	276,657
Benefit payments	(157,627)	(157,627)	-
Contribution - Employer	-	321,710	(321,710)
Net investment income	-	1,384,744	(1,384,744)
Changes in net pension liability (asset)	747,870	1,548,827	(800,957)
Balance, December 31, 2019	\$ 7,038,456	\$ 7,474,251	\$ (435,795)

The District's net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability calculated using the discount rate of 7.00%, as well as 1% higher and 1% lower than the current rate.

	Discount Rate		
	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
Net pension asset	\$ 417,603	\$ (435,795)	\$ (1,150,881)

Pension Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

For the year ended December 31, 2019, the District recognized pension expense of \$109,833. On December 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 9 - DEFINED BENEFIT PLAN (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 222,519
Net difference between projected and actual earnings on pension investment	-	559,179
Changes of assumptions	249,534	-
Total	<u>\$ 249,534</u>	<u>\$ 781,698</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	
2020	\$ (181,316)
2021	(165,752)
2022	(68,403)
2023	(188,128)
2024	7,085
Thereafter	64,350
Total	<u>\$ (532,164)</u>

NOTE 10 - DEPOSITS

Missouri Statutes require that all non-fiduciary deposits be protected by insurance, surety bond, or collateral. The market value of the collateral pledged must equal 100% of the deposits not covered by insurance or corporate surety bonds.

Deposits - At year-end, the carrying amount of the District's deposits totaled \$15,668,429 and bank balances totaled \$15,743,091.

Custodial Credit Risk - Custodial credit risk is the risk, that in the event of a bank failure, the District's deposits may not be returned to it. The District has a deposit policy for custodial credit risk that follows Missouri Statutes for deposits. Of the bank balances, \$750,000 was insured by the Federal Deposit Insurance Corporation (FDIC), and \$14,235,761 was covered by pledged collateral, which was held in the District's name. The remaining balance of \$757,330 (comprised entirely of fiduciary cash) was unsecured as of December 31, 2019, and is not required to be secured by Missouri Statute.

**VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries workmen's compensation insurance with Missouri Fire and Ambulance District's Insurance Trust (MoFAD) for all bodily injury and disease for the required amount. The District carries commercial insurance for all other risks of loss. All buildings and contents are covered for guaranteed replacement cost. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 12 - DEFERRED COMPENSATION PLAN

All employees of the District may choose to participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or an unforeseeable emergency.

NOTE 13 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 9, 2020, the date which the financial statements were available for issue, and noted no reportable events.

Required Supplementary Information
(Other than Management's Discussion and Analysis)

VALLEY PARK FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
Property taxes	\$ 2,186,273	\$ 3,275,837	\$ 3,275,837	\$ -
Inspection and permit fees	40,000	65,716	65,716	-
Investment income	36,000	51,530	51,530	-
Other income	500	7,968	7,968	-
Total revenues	2,262,773	3,401,051	3,401,051	-
EXPENDITURES				
Current				
Salaries and payroll taxes	1,272,690	1,310,265	1,280,620	29,645
Employee benefits	312,785	312,785	270,712	42,073
Uniforms and training	53,185	53,185	46,474	6,711
Utilities	22,715	23,106	23,106	-
Maintenance, supplies, and repairs	108,212	111,498	86,533	24,965
Community relations	7,150	7,150	-	7,150
Professional fees	36,713	36,713	28,599	8,114
Administrative	135,644	139,212	135,369	3,843
Total expenditures	1,949,094	1,993,914	1,871,413	122,501
Revenues over (under) expenditures	313,679	1,407,137	1,529,638	122,501
OTHER FINANCING SOURCES (USES)				
Transfers	(551,903)	(551,903)	(551,903)	-
Total other financing sources (uses)	(551,903)	(551,903)	(551,903)	-
Net change in fund balance	\$ (238,224)	\$ 855,234	977,735	\$ 122,501
Fund balance - beginning of year			3,143,199	
Fund balance - end of year			\$ 4,120,934	

VALLEY PARK FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
AMBULANCE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 745,243	\$ 749,735	\$ 762,531	\$ 12,796
Ambulance billings	360,000	462,220	476,354	14,134
Investment income	12,000	15,040	15,040	-
Other income	200	20,346	21,042	696
Total revenues	1,117,443	1,247,341	1,274,967	27,626
EXPENDITURES				
Current				
Salaries and payroll taxes	1,040,938	1,072,293	1,039,684	32,609
Employee benefits	255,915	255,915	222,100	33,815
Uniforms and training	43,515	43,515	38,134	5,381
Utilities	18,585	18,585	19,064	(479)
Maintenance, supplies, and repairs	118,538	127,323	98,123	29,200
Community relations	5,850	5,850	-	5,850
Professional fees	52,312	55,958	59,775	(3,817)
Administrative	110,981	111,812	107,794	4,018
Total expenditures	1,646,634	1,691,251	1,584,674	106,577
Revenues over (under expenditures)	(529,191)	(443,910)	(309,707)	134,203
OTHER FINANCING SOURCES (USES)				
Transfers	529,191	529,191	324,227	204,964
Total other financing sources	529,191	529,191	324,227	204,964
Net change in fund balance	\$ -	\$ 85,281	14,520	\$ (70,761)
Fund balance - beginning of year			1,609,815	
Fund balance - end of year			<u>\$ 1,624,335</u>	

VALLEY PARK FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
DISPATCH FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 74,904	\$ 77,135	\$ 77,135	\$ -
Investment income	25	300	300	-
Total revenues	74,929	77,435	77,435	-
EXPENDITURES				
Current				
Dispatching services	97,641	97,729	97,729	-
Total expenditures	97,641	97,729	97,729	-
Revenues over (under) expenditures	(22,712)	(20,294)	(20,294)	-
OTHER FINANCING SOURCES (USES)				
Transfers	22,712	22,712	22,712	-
Total other financing sources (uses)	22,712	22,712	22,712	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 2,418</u>	2,418	<u>\$ -</u>
Fund balance - beginning of year			71,123	
Fund balance - end of year			<u>\$ 73,541</u>	

VALLEY PARK FIRE PROTECTION DISTRICT
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
DECEMBER 31, 2019

NOTE 1 - BUDGETS AND BUDGETARY ACCOUNTING

Budgets are adopted on a basis consistent with generally accepted accounting principles using fund accounting and the accrual basis of accounting. Annual budgets are adopted for all governmental funds.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Board of Directors approves the tax rate by ordinance to fund District operations. Once this rate has been established, the Board of Directors approves the total budget appropriation and amendments.
2. Unused appropriations for all of the above annually budgeted funds lapse at the end of the year.
3. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year by the Board of Directors.
- 4 Budgets are adopted on a basis consistent with the accrual basis of accounting.
- 5 All annual appropriates lapse at year-end.

VALLEY PARK FIRE PROTECTION DISTRICT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

(in 1,000s)

Last 10 Calendar Years

Fiscal year ending December 31,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
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Total pension liability

Service cost	\$ 259	\$ 187	\$ 169	\$ 150	\$ 139					
Interest on the total pension liability	453	431	420	401	343					
Assumption changes	194	-	(111)	(167)	612					
Benefit payments and refunds	(158)	(592)	(73)	(200)	(345)					
Net change in total pension liability	748	26	405	184	749					
Total pension liability - beginning	6,290	6,264	5,859	5,675	4,926					
Total pension liability - ending (a)	\$ 7,038	\$ 6,290	\$ 6,264	\$ 5,859	\$ 5,675					

Plan Fiduciary Net Position

Contributions - employer	\$ 322	\$ 209	\$ 230	\$ 230	\$ 230					
Pension plan net investment income	1,385	(258)	879	433	(53)					
Benefit payments and refunds	(158)	(592)	(73)	(200)	(345)					
Net change in plan fiduciary net position	1,549	(641)	1,036	463	(168)					
Plan fiduciary net position - beginning	5,925	6,566	5,530	5,067	5,235					
Plan fiduciary net position - ending (b)	\$ 7,474	\$ 5,925	\$ 6,566	\$ 5,530	\$ 5,067					

Net pension liability - ending (a) - (b)

	\$ (436)	\$ 365	\$ (302)	\$ 329	\$ 608					
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Net position as a percentage of pension liability

	106.19%	94.20%	104.82%	94.38%	89.29%					
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Covered-employee payroll

	\$ 2,000	\$ 2,020	\$ 1,716	\$ 1,611	\$ 1,479					
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Net pension liability as a percentage of payroll

	-21.80%	18.07%	-17.60%	20.42%	41.11%					
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Notes to schedule:

Schedule is intended to show information for ten years. Additional years will be displayed as they become available.

VALLEY PARK FIRE PROTECTION DISTRICT
SCHEDULE OF CONTRIBUTIONS
Last 10 Fiscal Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Actuarially determined contribution	\$ 321,710	\$ 164,162	\$ 206,147	\$ 211,124	\$ 101,407	\$ 100,424	\$ 207,906	\$ 247,889	\$ 221,259	\$ 238,754
Contributions in relation to the actuarially determined contribution	321,710	208,500	230,000	230,000	230,000	200,000	200,000	245,000	200,000	190,000
Contribution deficiency (excess)	\$ -	\$ (44,338)	\$ (23,853)	\$ (18,876)	\$ (128,593)	\$ (99,576)	\$ 7,906	\$ 2,889	\$ 21,259	\$ 48,754
Covered-employee payroll	\$ 1,999,553	\$ 2,019,674	\$ 1,716,006	\$ 1,610,669	\$ 1,479,272	\$ 1,674,667	\$ 1,682,348	\$ 1,596,214	\$ 1,577,741	\$ 1,604,658
Contributions as a percentage of covered-employee payroll	16.09%	10.32%	13.40%	14.28%	15.55%	11.94%	11.89%	15.35%	12.68%	11.84%

Notes to Schedule

Valuation date:

December 31, 2019

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal method
 Asset valuation method Market value of plan assets
 Inflation N/A
 Salary increases 4.00%
 Investment rate of return 7.00%
 Retirement age All participants are assumed to retire at age 55
 Mortality RP-2000 mortality table

Other information:

Notes There were no benefit changes during the year.

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Supplementary Information

VALLEY PARK FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ -	\$ 333,516	\$ 667,052	\$ 333,536
Investment income	-	197	197	-
Total revenues	-	333,713	667,249	333,536
EXPENDITURES				
Debt service				
Interest and other fiscal charges	180,375	181,875	1,500	180,375
Total expenditures	180,375	181,875	1,500	180,375
Net change in fund balance	\$ (180,375)	\$ 151,838	665,749	\$ 513,911
Fund balance - beginning of year			-	
Fund balance - end of year			\$ 665,749	

VALLEY PARK FIRE PROTECTION DISTRICT
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Investment income	\$ 125,000	\$ 173,864	\$ 173,864	\$ -
Total revenues	125,000	173,864	173,864	-
EXPENDITURES				
Capital outlay	1,500,000	1,862,506	1,611,724	250,782
Debt service				
Principal	-	-	204,964	(204,964)
Interest and other fiscal charges	-	-	6,240	(6,240)
Total expenditures	1,500,000	1,862,506	1,822,928	39,578
Revenues over (under) expenditures	(1,375,000)	(1,688,642)	(1,649,064)	39,578
OTHER FINANCING SOURCES (USES)				
Bond proceeds	12,000,000	12,000,000	12,000,000	-
Bond premium	-	801,068	898,868	97,800
Bond issuance costs	-	-	(137,378)	(137,378)
Transfers	-	204,964	204,964	-
Total other financing sources (uses)	12,000,000	13,006,032	12,966,454	(39,578)
Net change in fund balance	\$ 10,625,000	\$ 11,317,390	11,317,390	\$ -
Fund balance - beginning of year			(210,376)	
Fund balance - end of year			\$ 11,107,014	

VALLEY PARK FIRE PROTECTION DISTRICT
SCHEDULE OF INSURANCE IN FORCE
DECEMBER 31, 2019

INSURANCE IN FORCE	INSURANCE COMPANY	COVERAGE
Commercial automobile policy		
Liability	Arch Insurance Company	\$1,000,000 liability
Auto medical payments		\$5,000/person
Uninsured motorists		\$1,000,000/accident
Comprehensive coverage		Agreed Value or ACV
Collision		Agreed Value or ACV
Commercial excess liability	Arch Insurance Company	\$2,000,000/occurrence \$2,000,000/personal injury/advertising injury \$4,000,000 general aggregate \$0 Retained Limit
Commercial general liability	Arch Insurance Company	\$1,000,000/occurrence \$10,000,000/products completed operations \$10,000,000 general aggregate \$1,000,000 personal injury/advertising injury \$1,000,000/damage to premises \$5,000 medical expense
Commercial property	Arch Insurance Company	
House 1		\$1,648,333 - guaranteed replacement cost
House 2		\$1,705,663 - guaranteed replacement cost
Storage		\$202,612 - guaranteed replacement cost
Contents		\$344,965 - blanket Replacement Cost
Business income		12 months actual loss sustained
Flood & EQ		Full Flood & EQ
Commercial crime policy	Arch Insurance Company	\$100,000 - blanket public employee dishonesty per employee
employee theft		
Portable equipment	Arch Insurance Company	Guaranteed replacement costs
Fiduciary Liability	Travelers	\$1,000,000 w/ \$1,000 deductible
Worker's compensation	MoFAD/HD	Statutory limits
Emergency Services	Arch Insurance Company	10,000,000 aggregate/\$1,000,000 occurrence
Management Liability		\$0 retained limit
Cyber Liability	Arch Insurance Company	\$1,000,000 \$50,000 privacy event mitigation
Public Employees Position	Travelers	\$1,000 each
Schedule Bond		

VALLEY PARK FIRE PROTECTION DISTRICT
SCHEDULE OF PRINCIPAL OFFICE HOLDERS
DECEMBER 31, 2019

<u>OFFICE HOLDER</u>	<u>TITLE</u>	<u>ANNUAL COMPENSATION</u>
Christopher Webster	Chairman	\$ 4,600
Daniel Wilburn	Treasurer	\$ 4,399
Sheri Schmitt	Secretary	\$ 4,399

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Federal Compliance Section

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
Valley Park Fire Protection District
Valley Park, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Valley Park Fire Protection District, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Valley Park Fire Protection District's basic financial statements, and have issued our report thereon dated June 9, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Valley Park Fire Protection District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Valley Park Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Valley Park Fire Protection District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Valley Park Fire Protection District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fick, Eggemeyer, & Williamson, CPAs
Saint Louis, Missouri
June 9, 2020

VALLEY PARK FIRE PROTECTION DISTRICT
FOR THE YEAR ENDED DECEMBER 31, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified _____ Yes X No

Reportable conditions identified that are
not considered to be material weaknesses _____ Yes X No

Noncompliance material to
financial statements noted? _____ Yes X No

Federal Awards - NA

Internal control over major programs:

Material weaknesses identified? _____ Yes _____ No

Reportable conditions identified that are
not considered to be material weaknesses _____ Yes _____ No

Type of auditors' report issued on compliance for major programs:

Any audit findings disclosed that are required to be
reported in accordance with Uniform Guidance _____ Yes _____ No

Identification of major program:

CFDA Numbers Name of Federal Program or Cluster

None

Dollar threshold used to distinguish between
Type A and Type B programs: \$ 750,000

Auditee qualified as low risk auditee? _____ Yes _____ No

VALLEY PARK FIRE PROTECTION DISTRICT
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

Summary Schedule of Prior Audit Findings

<u>Prior finding number</u>	<u>Condition</u>	<u>Current Status</u>
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None		
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VALLEY PARK FIRE PROTECTION DISTRICT

**Request for Proposals
for Owner's Representative Services**

Fire Station No. 2

47 Crescent Ave.

[June 19, 2020]

REQUEST FOR PROPOSALS

[June 19, 2020]

The Valley Park Fire Protection District (the “District”) requests the submission of responses for qualifications from qualified firms to provide **Owner’s Representative Services – [Fire Station No. 2]** to the District as described in this Request for Proposals. The Proposal must be received no later than [4:00 PM] C.T., on [July 13, 2020] by:

Office of the Fire Chief
Valley Park Fire Protection District
55 Crescent Ave.
Valley Park, MO 63088

To preserve the integrity of the selection process, questions regarding this Request for Proposals should only be directed to [Chief Polk]. If you have any questions, please contact [Chief Polk] at [jpolk@vpfire.org] prior to [4:00 PM] C.T., on [July 13, 2020]

BACKGROUND

The District is seeking Owner's Representative services for the construction of a new Fire Station No. 2 located at 47 Crescent Ave. (the "Project").

As a condition to the contract award, the selected Owner's Representative is required to enter into a contract with the District substantially in the form of the Owner's Representative Services Agreement, attached hereto as Attachment A, and made a part hereof.

SCOPE OF SERVICES

The District intends to engage a firm to provide Owner's Representative services as described herein.

Owner's Representative Services are to be performed as are generally and customarily performed by like professionals as directed by the District and under the supervision, administration, and coordination of the District Director. The Scope of Services includes, but is not limited to, the following services for the Project:

Pre-Construction Phase:

1. The Owner's Representative shall participate in a kick-off meeting with District personnel and the Design Professional to ascertain the requirements of the Project and shall arrive at a mutual understanding of such requirements with the District. To date, the schematic design documents have been approved by the District. These documents are attached as Exhibit B.
2. The Owner's Representative shall prepare a Project Management Plan for the remainder of the Project. In preparing the Project Management Plan, the Owner's Representative shall consider the District's schedule, cost, and general design requirements for the Project. The Owner's Representative shall then develop various alternatives for the sequencing and management of the Project and shall make recommendations to the District. The Project Management Plan shall also include a description of the procurement strategies recommended for the Project.
3. Based on early schematic designs and other design criteria prepared by the Design Professional, the Owner's Representative shall prepare preliminary estimates of Construction Cost for program requirements using area, volume or similar conceptual estimating techniques. The Owner's Representative shall provide cost evaluations of alternative materials and systems.
4. The Owner's Representative shall expeditiously review design documents during their development and advise the District on proposed site use and improvements, selection of materials, building systems and equipment, and methods of Project delivery. The Owner's Representative shall provide recommendations on relative feasibility of construction methods, availability of materials and labor, time requirements for procurement, installation and construction, and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, and possible economies.
5. The Owner's Representative shall prepare and periodically update a Project Schedule for the Design Professional's review and the District's acceptance. The Owner's Representative shall obtain the Design Professional's approval for the portion of the preliminary project schedule relating to the performance of the Design Professional's services. In the Project Schedule, the Owner's Representative shall coordinate and integrate the Construction

Manager's services, the Design Professional's services and the District's responsibilities with anticipated construction schedules, highlighting critical and long-lead-time items.

6. As the Design Professional progresses with the preparation of the design development and construction documents, the Owner's Representative shall prepare and update, at appropriate intervals agreed to by the District, Owner's Representative and Design Professional, estimates of Construction Cost of increasing detail and refinement. The estimated cost of each work package shall be indicated with supporting detail. Such estimates shall be provided for the Design Professional's review and the District's approval. The Owner's Representative shall advise the District and Design Professional if it appears that the Construction Cost may exceed the latest approved Project budget and make recommendations for corrective action.
7. The Owner's Representative shall consult with the District and Design Professional regarding the construction documents and make recommendations whenever design details adversely affect constructability, cost, or schedules.
8. The Owner's Representative shall provide recommendations and information to the District regarding the assignment of responsibilities for temporary Project facilities and equipment, materials, and services for common use of the contractors. The Owner's Representative shall verify that such requirements and assignment of responsibilities are included in the proposed contract documents.
9. The Owner's Representative shall provide recommendations and information to the District regarding the allocation of responsibilities for safety programs among the contractors.
10. The Owner's Representative shall advise on the division of the Project into individual contracts for various categories of work, including the method to be used for selecting contractors and awarding contracts. If multiple contracts are to be awarded, the Owner's Representative shall review the construction documents and make recommendations as required to provide that (1) the work of the contractors is coordinated, (2) all requirements for the Project have been assigned to the appropriate contract, (3) the likelihood of jurisdictional disputes has been minimized, and (4) proper coordination has been provided for phased construction.
11. The Owner's Representative shall prepare a Project construction schedule providing for the components of the Project, including phasing of construction, times of commencement and completion required of each contractor, ordering and delivery of products requiring long lead time, and the occupancy requirements of the District. The Owner's Representative shall provide the current Project construction schedule for each set of bidding documents.
12. The Owner's Representative shall investigate and recommend a schedule for the District's purchase of materials and equipment requiring long lead time procurement, and

coordinate the schedule with the early preparation of portions of the construction documents by the Design Professional.

13. The Owner's Representative shall assist the District in selecting, retaining, and coordinating the other professional services required for the Project.
14. The Owner's Representative shall provide an analysis of the types and quantities of labor required for the Project and review the availability of appropriate categories of labor required for critical phases. The Owner's Representative shall make recommendations for actions designed to minimize adverse effects of labor shortages.
15. Because the District is a political subdivision of the State of Missouri, the Owner's Representative shall incorporate into the Project all applicable requirements for the Property as public works contracts.
16. Following the District's approval of the Construction Documents, the Owner's Representative shall update and submit the latest estimate of Construction Cost and the Project construction schedule for the Design Professional's review and the District's approval.
17. The Owner's Representative shall make recommendations, develop, and implement criteria acceptable to District for qualification of bidders. The Owner's Representative shall establish bidding schedules and develop bidders' interest in the Project. The Owner's Representative shall participate in pre-bid conferences to familiarize bidders with the bidding Documents and management techniques and with any special systems, materials, or methods. The Owner's Representative shall assist the Design Professional with regard to questions from bidders, and with the issuance of addenda.
18. The Owner's Representative shall assist the District in preparing and placing notices and advertisements to solicit bids or purchase order quotations for the Project, consistent with the applicable Purchasing Policy – Professional Services, and District Purchasing Procedures (collectively, the "Procurement Policy").
19. The Owner's Representative shall assist the District in receiving bids, prepare bid analyses and make recommendations to the District for the District's award of contracts or rejection of bids, all consistent with the applicable Procurement Policy.
20. The Owner's Representative shall assist the District in preparing construction contracts and advise the District on the acceptability of subcontractors and material suppliers proposed by contractors.
21. The Construction Manager shall assist the District in obtaining building permits and special permits for permanent improvements, except for permits required to be obtained directly by the contractors. The Owner's Representative shall verify that the District has paid applicable fees and assessments. The Owner's Representative shall assist the District and

Design Professional in connection with the District's responsibility for filing documents required for approval of the various governmental authorities having jurisdiction over the Project.

For the Construction Phase:

1. The Construction Phase will commence with the award of the initial construction contract or purchase order and will end at the conclusion of the warranty period following the date of substantial completion, for the Project.
2. The Owner's Representative shall provide administration of the contracts for construction in cooperation with the Design Professional as set forth below.
3. The Owner's Representative shall provide administrative, management and related services to coordinate scheduled activities and responsibilities of the contractors with each other and with those of the Owner's Representative, the District and the Design Professional to endeavor to manage the Project in accordance with the latest approved estimate of Construction Cost, the Project Schedule and the Contract Documents.
4. The Owner's Representative shall schedule and conduct regular meetings to discuss such matters as procedures, progress and scheduling. The Owner's Representative shall prepare and promptly distribute minutes to the District, Design Professional and contractors.
5. Utilizing the Construction Schedules provided by the contractors, the Owner's Representative shall update the Project construction schedule incorporating the activities of the contractors on the Project, including activity sequences and durations, allocation of labor and materials, processing of shop drawings, product data and samples, and delivery of products requiring long lead time and procurement. The Project construction schedule shall include the District's occupancy/operation requirements showing portions of the Project having occupancy/operation priority. The Owner's Representative shall update and reissue the Project construction schedule as required, but not less than monthly, to show current conditions. If an update indicates that the previously approved Project construction schedule may not be met, the Owner's Representative shall recommend corrective action to the District and Design Professional.
6. Consistent with the various bidding documents, and utilizing information from the contractors, the Owner's Representative shall coordinate the sequence of construction and assignment of space in areas where the contractors are performing work.
7. The Owner's Representative shall endeavor to obtain satisfactory performance from each of the contractors. The Owner's Representative shall recommend courses of action to the District when requirements of a contract are not being fulfilled.
8. The Owner's Representative shall provide regular monitoring of the approved estimate of Construction Cost, showing actual costs for activities in progress and estimates for

uncompleted tasks. The Owner's Representative shall identify variances between actual and budgeted or estimated costs and advise the District and the Design Professional whenever projected costs exceed budgets or estimates. At least once each month, the Owner's Representative shall prepare and distribute Project Cost Reports during the Construction Phase. The Reports shall specify actual Project and Construction Costs compared to the Project and Construction Budget.

9. The Owner's Representative shall develop cash flow reports and forecasts for the Project and advise the District as to variances between actual and budgeted or estimated costs.
10. The Owner's Representative shall maintain accounting records on authorized work performed under unit costs, additional work performed on the basis of actual costs of labor and materials, and other work requiring accounting records.
11. The Owner's Representative shall develop and implement procedures for the review and approval of payment applications by contractors for progress payments in accordance with the District's payment application procedures. The Owner's Representative shall review the electronic payment applications submitted by each contractor, determine whether the amount requested reflects the progress of the contractor's work, and justify the payment application. The Owner's Representative shall make appropriate adjustment to each payment application and shall prepare and forward to the District a Progress Payment Report. The Report shall state the total contract price, payments to date, current payment, retainage and actual amounts owned for the current period.
12. The Owner's Representative shall review the safety programs developed by each of the contractors for purposes of coordinating the safety programs with those of the other contractors. The Owner's Representative's responsibilities for coordination of safety programs shall not extend to direct control over or charge of the acts or omissions of the contractors, subcontractors, agents or employees of the contractors or subcontractors, or any other persons performing portions of the work and not directly employed by the Owner's Representative.
13. The Owner's Representative shall determine in general that the work of each contractor is being performed in accordance with the requirements of the Contract Documents, endeavoring to guard the District against defects and deficiencies in the work. As appropriate, the Owner's Representative shall have authority, upon written authorization from the District, to require additional inspection or testing of the work in accordance with the provisions of the Contract Documents, whether or not such work is fabricated, installed or completed. The Owner's Representative, in consultation with the District and Design Professional, may reject work which does not conform to the requirements of the Contract Documents.

14. The Owner's Representative shall schedule and coordinate the sequence of construction in accordance with the Contract Documents and the latest approved Project construction schedule.
15. With respect to each contractor's own work, the Owner's Representative shall not have control over or charge of and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the work of each of the contractors, since these are solely the contractors responsibility under the Contract for Construction. The Construction Manager shall not be responsible for a contractor's failure to carry out the work in accordance with the respective Contract Documents but the Owner's Representative will endeavor to determine in general that the contractor carries out its work in accordance with the terms and conditions of its contract. The Owner's Representative shall be responsible for the Owner's Representative's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the contractors, subcontractors, or their agents or employees, or any other persons performing portions of the work not directly employed by the Owner's Representative.
16. The Owner's Representative shall transmit to the Design Professional requests for interpretations of the meaning and intent of the drawings and specifications and assist in the resolution of questions that may arise.
17. The Owner's Representative shall review requests for changes, assist in negotiating contractors' proposals, submit recommendations to the Design Professional and District, and, if they are accepted, assist the District in preparation of Change Orders and Construction Change Directives which incorporate the Design Professional's modifications to the Documents. At least once each month during the Construction Phase, the Owner's Representative shall prepare and distribute Change Order Reports.
18. The Owner's Representative shall assist the District and Design Professional in the review, evaluation, and documentation of claims.
19. The Owner's Representative shall assist the District in evaluating certificates of insurance from the contractors.
20. In collaboration with the Design Professional and District, the Owner's Representative shall establish and implement procedures for expediting the processing and approval of shop drawings, product data, samples and other submittals. The Owner's Representative shall review all shop drawings, product data, samples and other submittals from the contractors. The Owner's Representative shall coordinate submittals with information contained in related documents and transmit to the Design Professional those which have been approved by the Owner's Representative. The Construction Manager's actions shall be taken with such reasonable promptness as to cause no delay in the work or in the activities of the District or contractors.

21. The Owner's Representative shall record the progress of the Project. The Owner's Representative shall provide a monthly progress report summarizing the activities of the previous month including information on each contractor and each contractor's work as well as the entire Project, showing percentages of completion. The submittal of this report shall coincide with the submittal of the Owner's Representative's invoice. The Owner's Representative shall keep a daily log containing a record of weather, each contractor's work on the site, number of workers, identification of equipment, work accomplished, problems encountered, and other similar relevant data as the District may require.
22. The Owner's Representative shall maintain at the Project site for the District one record copy of all Contracts, Drawings, Specifications, Addenda, Change Orders and other Modifications, in good order and marked currently to record changes and selections made during construction, and in addition, approved shop drawings, product data, samples and similar required submittals. The Owner's Representative shall make all such records available to the Design Professional and upon completion of the Project shall deliver them to the District.
23. The Owner's Representative shall work with the District to arrange for the delivery, storage, protection and security of District-purchased materials, systems and equipment that are a part of the Project until such items are incorporated into the Project.
24. With the Design Professional and the District's personnel, the Owner's Representative shall observe the contractors' final testing and start-up of utilities, operational systems and equipment.
25. When the Owner's Representative considers each contractor's work or a designated portion thereof substantially complete, the Owner's Representative shall, jointly with the contractor, prepare for the Design Professional a list of incomplete or unsatisfactory items and a schedule for their completion. The Owner's Representative shall assist the District and Design Professional in conducting inspections to determine whether the work or designated portion thereof is substantially complete.
26. The Owner's Representative shall coordinate the correction and completion of the work. Following issuance of a Certificate of Substantial Completion of the work or a designated portion thereof, the Owner's Representative shall evaluate the completion of the work of the contractors and make recommendations to the Design Professional when work is ready for final inspection. The Owner's Representative shall assist the Design Professional in conducting final inspections.
27. The Owner's Representative shall secure and transmit warranties and similar submittals required by the Contract Documents for delivery to the District and deliver all keys, manuals, record drawings and maintenance documents to the District.

28. During the warranty period following the date of Substantial Completion, the Owner's Representative shall work with the District's personnel to oversee, monitor, and coordinate the remedial work of the contractors, including, but not limited to, making certain that the appropriate contractors are notified of the extent and nature of the remedial work which needs to be done and that such work is done in a timely and satisfactory manner.
29. The Owner's Representative shall accompany the District's personnel Representative and Design Professional on a post-occupancy and warranty review prior to the expiration of the warranty period but sufficiently after occupancy to allow the District adequate opportunity to observe for defective conditions. This review shall take place at a mutually agreed-upon time and date.

PROPOSAL REQUIREMENTS

1. REQUIREMENTS

- (a) The Proposal must arrive not later than **[4:00 PM]. C.T. on [July 13, 2020]**. No Proposal will be accepted after this time and any Proposal arriving after this time will be returned unopened.
- (b) The Proposal must be addressed as follows and delivered to the following address:

[Chief Polk]
[55 Crescent Avenue]
[Valley Park, MO
63088]

- (c) The Proposal must bear the following legend:

Request for Proposals
for Owner's Representative Services
Fire Station No. 2 for the Valley Park Fire Protection District

- (d) Each Proposer must submit one (1) flash drive containing the full response to this RFP.
- (e) Any Proposer desiring an explanation or interpretation of the Request for Proposals must request it in writing, directed only to [Chief Polk] at [jpolk@vpfire.org] no later than **[4:00 PM] C.T. on [July 13, 2020]**. Oral explanations or instructions given before the award of the contract will not be binding. Any information given to a Proposer concerning a solicitation will be furnished promptly to all other Proposers as an amendment of the Request for Proposals, if that information is necessary in submitting offers or if the lack of it would be prejudicial to any other prospective Proposers.
- (f) If this Request for Proposals is amended, then all terms and conditions, which are not modified, remain unchanged. Proposers shall acknowledge receipt of any amendments to this solicitation by signing and returning the amendment. The District must receive the acknowledgement by the time specified for receipt of Proposals.

- (g) No Proposal shall be withdrawn for a period of 90 days subsequent to the opening of the Proposals without prior written consent of the District.
2. (a) **COVER LETTER** must indicate that the signer is authorized to bind the Proposer contractually and must identify the title or position of the signer. The letter shall also contain the following:
- (i) The name of the Proposer, and address and telephone number.
 - (ii) A statement that the Proposer is willing and able to perform the services required for a successful engagement.
 - (iii) The name of the individual within the Proposer, who will be the primary contact concerning this engagement.
 - (iv) A statement that the Proposer is submitting a Proposal to provide Owner's Representative services.
- (b) An unsigned submission shall be rejected.
3. **PROPOSAL CONTENT** to the Request for Proposals will be used to measure the qualifications of the proposing firms. The Proposal shall contain the following information at a minimum:
- (a) General Information About the Firm. Please provide a brief description of the firm, including the financial strength of the proposing firm.
 - (b) Qualifications. The Proposal must clearly identify the firm's qualifications, competence and relevant experience in providing the Scope of Services described in this Request for Proposals. This should include demonstrations of ability to perform projects comparable in design, scope and complexity.
 - (c) Personnel. Please indicate the name, location, telephone number, fax number and email address of the primary contact person for the firm. Identify the individuals proposed to serve the District; specify their capacity and roles; and include a brief resume for each, including the qualifications of the individuals to manage the Project. When giving an oral presentation, only those individuals listed will be invited to participate.
 - (d) Proposer's Project Preliminary Management Plan. Please provide your proposed management plan for the Project. This plan shall be considered preliminary. Once hired, the successful Owner's Representative will work with the District to refine the Owner's Representative's project management plan to best suit the District's needs. For the purposes of the proposal, the Preliminary Management Plan shall

demonstrate the proposing Owner's Representative's Anticipated staffing (including staff shared among projects), trailer/office locations and overall methodology to managing the projects, including allocation of resources.

- (e) References. Please include references from owners for whom Owner's Representative services have been performed. Proposals should include the name, title, organization and telephone number for no more than five references for which your firm has provided similar services.
- (f) Compliance. The Proposal must demonstrate the firm's good faith efforts to achieve compliance with federal, state and local affirmative action requirements.
- (g) Systems. Proposals should include demonstration of successful management systems which have been employed for the purposes of estimating, scheduling and cost controls.
- (h) Conflict of Interest. If your firm believes that a conflict of interest may arise, describe the nature of the conflict and the proposed resolution of the conflict. Further, please describe whether the firm or any of its employees has any interests or relationships which might conflict with or compromise the expectations of the District in providing the services set forth in this Request for Proposals.
- (i) Financial Interest. Please disclose any professional or personal financial interest which could be a possible conflict of interest in representing the District.
- (j) Fees. Discuss the manner and rate at which the Proposer expects to be compensated for the services described in the Scope of Services.
- (k) Owner's Representative shall not be permitted to bid on or perform any of the actual construction in which the firm is acting as Owner's Representative. Disclose all construction firms that control, are controlled by, or share common ownership or control with your firm.
- (l) Other Factors. Discuss any other factors which your firm believes should be considered by the District.

SELECTION PROCEDURES

1. Proposals will be reviewed by a Selection Committee on behalf of the District composed of representatives of the District named by the District.
2. The Proposal will be used to measure the qualifications of the Proposers and to measure the Proposer's understanding of the Scope of Services required and its prior experience.
3. Upon receipt of Proposals, the Selection Committee will complete a review of all qualifications to establish responsiveness to this Request for Proposals according to the submission of required documents on the part of the Proposer.
4. Upon establishment of responsiveness, the Selection Committee will thoroughly review and rate each Proposer's Proposal based on the Evaluation Factors.
5. Services will be provided by the firm with the lowest and best proposal based on consideration of the Evaluation Factors.
6. Proposers may be asked to make a presentation to the Selection Committee.
7. The Selection Committee will make a recommendation to the Director who will make a recommendation to the Board of Trustees.
8. The Selection Committee may terminate the selection process at any time and reject any and all Proposals.

EVALUATION CRITERIA

Proposals will be evaluated using the following criteria:

1. Fees for overhead and profit, including the manner and rate at which the Proposer expects to be compensated for each of the phases described in the Scope of Services;
2. Reimbursable costs for reimbursable items;
3. Qualifications and experience of the Proposer;
4. Demonstrations of Proposer's ability to perform projects comparable in design, scope, and complexity to the Project;
5. Demonstration of good faith efforts to achieve compliance with federal, state, and local affirmative action requirements;
6. References from owners for whom Owner's Representative services have been performed;
7. Financial strength of Proposer;
8. Qualifications of Proposer personnel who will manage the Project;
9. Demonstration of successful management systems which Proposer has employed for the purposes of estimating, scheduling, and controlling costs; and

AWARD

1. The right is reserved by the Valley Park Fire Protection District to cancel the Request for Proposals or reject in whole or in part for good cause any and all Proposals when in the best interests of the District and to waive any irregularity or informality with respect to any Proposals.
2. The District reserves the right to split awards, make multiple awards and to reject any and all Proposals.
3. Awards will be made by the District to the Proposer with the best Proposal in accordance with the Selection Procedures and Evaluation Criteria.
4. All Proposers will be notified of the District's selections as soon as possible.
5. The successful Proposer will be issued a Notice of Award. Within 10 business days, such Proposer shall provide the following minimum documentation:
 - (a) Proof of the appropriate insurance coverage:
 - (i) Worker's Compensation & Employers Liability—Statutory Amount (Mandatory)
 - (ii) Comprehensive Automobile Liability for vehicles used—\$500,000
 - (iii) Comprehensive General Liability—\$1,000,000
 - (iv) Professional Liability—\$2,000,000
 - (b) Federal Tax Payer Identification Number.
 - (c) Evidence that the Proposer is authorized to do business in Missouri.
 - (d) Evidence that the Proposer is a licensed professional in the State of Missouri in good standing.
6. All Proposers on District contracts for services in excess of \$5,000 must provide the District with documentation and a sworn affidavit, with respect to employees working in connection with the contracted services, affirming enrollment in a Federal Work Authorization Program ("FWAP"). The affidavit shall also provide that the Proposer does not knowingly employ any person in connection with the contracted services who is an unauthorized alien. Such affidavits must be provided with a bid or response to a request for proposal. Subcontractors must provide similar affidavits to its general contractors when the general contractor hires the subcontractor. A contractor or subcontractor is not required to perform an electronic verification check on employees hired before January 1, 2009.

Attachment A

OWNER'S REPRESENTATIVE SERVICES AGREEMENT

This OWNER'S REPRESENTATIVE SERVICES AGREEMENT ("Agreement") is made and entered into as of _____, 2020, by and between Valley Park Fire Protection District (the "District"), a District-county District district and political subdivision of the State of Missouri and _____ ("Owner's Representative"), a _____.

WITNESSETH:

WHEREAS, the District, pursuant to a Request for Proposals, dated _____, 2020 and attached hereto and incorporated herein as Exhibit A (the "RFP"), solicited proposals for Owner's Representative services in connection with the [DESCRIPTION OF WORK AND PROPERTY NAME(S)] (the "Project"); and

WHEREAS, Owner's Representative submitted to the District, on _____, 2020, a Proposal attached hereto and incorporated herein as Exhibit B (the "Proposal"); and

WHEREAS, the District has determined Owner's Representative to have the best Proposal consistent with the Selection Procedures and the Evaluation Criteria of the RFP, to provide owner's representative services as described in the RFP; and

WHEREAS, pursuant to the RFP and Proposal, the District and Owner's Representative desire to enter into this Agreement to set forth the terms and conditions of the engagement of Owner's Representative on behalf of the District in connection with the Project;

NOW, THEREFORE, for and in consideration of the premises, and the mutual covenants and agreements herein contained, the receipt and sufficiency of which are acknowledged by the parties, the parties hereto agree as follows:

Section 1. Engagement.

(a) Subject to the terms and conditions of this Agreement, the District hereby engages Owner's Representative to provide Owner's Representative Services for the Project, as described in this Agreement, the RFP, and the Proposal ("Services"), for the Property identified herein.

(b) Owner's Representative hereby agrees to provide the Services as described in this Agreement acting solely on behalf of and in the interest of the District.

(c) Owner's Representative shall perform the Services and all duties incidental or necessary thereto diligently and completely, consistent with the professional skill and care ordinarily provided by Owner's Representatives practicing in the locality under the same or similar circumstances, and as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

(d) In consideration of the performance of the Services provided by Owner's Representative pursuant to this Agreement, the District agrees to provide compensation to Construction Manager as set forth in Section 4 of this Agreement, subject however, to the non-appropriation provisions of Section 7 of this Agreement.

(e) All Services of Owner's Representative shall be completed in a reasonable manner and performed as not to delay or hinder the District's approved schedules for the Project.

Section 2. General Administration and Coordination.

(a) James Polk, the Fire Chief of the District, will be the Authorized District Representative pursuant to this Agreement.

(b) **[REPRESENTATIVE NAME]**, **[TITLE]** of Owner's Representative, will be responsible for the management of the Services to be performed by Owner's Representative and is the Authorized Owner's Representative pursuant to this Agreement.

(c) The District shall arrange for Owner's Representative to have access and a right of entry to all Properties required for the purposes of performing the Services in connection with the Project.

(d) The Services shall be performed exclusively by the personnel of Owner's Representative and other professionals identified in the Proposal and no other personnel of Owner's Representative or other professionals shall perform any of the Services without the prior written approval of the District.

(e) Except for professionals described in the Proposal, Owner's Representative shall not subcontract any of the Services to be performed by it hereunder without the prior written approval of the District.

(f) Owner's Representative shall have complete charge of its personnel and any other professionals engaged by it in the performance of the Services, and all persons employed or engaged by Owner's Representative shall be employees or professionals of Owner's Representative and not employees of the District in any respect.

(g) The District is in the process of engaging a firm, as described in the RFP, to provide architectural and engineering services for the Project (the "Design Professional").

Section 3. Scope of Services.

The Owner's Representative's Scope of Services includes the [**CONFIRM**] pre-construction phase and construction phase services for the Project as described in the SCOPE OF SERVICES section in the RFP.

Section 4. Compensation and Payment.

(a) Subject to the non-appropriation provisions of Section 7 of this Agreement, the District shall pay Owner's Representative for all satisfactorily performed Services rendered hereunder in accordance with this Section 4. Notwithstanding any provision herein to the contrary, the total compensation to be paid to Owner's Representative for Services and reimbursable costs hereunder shall not exceed [**AMOUNT**] Dollars (\$\$\$\$) during the term of this Agreement, inclusive of reimbursable expenses, unless otherwise agreed by the District and Owner's Representative in advance in writing, as set forth in Exhibit C attached hereto (the "Fee").

(b) Any District approved changes to the scope of services or to the construction costs which impact the Owner's Representative's compensation, shall result in mutually agreed upon modification, either increase or decrease, to the Fee.

(c) Owner's Representative shall prepare and submit invoices to the District on a monthly basis covering the applicable portion of the Fee for the Services performed, during the month described in the invoice. Upon receipt of a satisfactory invoice and supporting documentation by Owner's Representative, the District will remit payment to Owner's Representative within 30days.

(d) The District shall have the right to withhold payment of any portion of the amount invoiced for Services not performed or completed in a reasonably satisfactory manner until such time as Owner's Representative modifies such Services to the reasonable satisfaction of the District or the parties agree to resolution regarding any disputed Fee amounts.

Section 5. Term of Agreement. This Agreement shall commence on the date hereof and shall continue until the earliest of: (a) the date that the Project is completed, as certified by the Design Professional, and that all Services have been completed in accordance with this Agreement to the reasonable satisfaction of the District; (b) the date that this Agreement is mutually terminated; (c) the date that this Agreement is terminated in accordance with Section 6 or Section 7 of this Agreement; or (d) the date that this Agreement is terminated in accordance with Section 17 of the Agreement.

Section 6. District and Owner's Representative's Early Termination Rights.

(a) The District may terminate this Agreement for any reason by providing at least 90 days prior written notice to Owner's Representative, provided that the termination will not affect the Library's responsibility to pay Owner's Representative the applicable Fee for satisfactorily performed Services up to the effective date of the notice of termination, and for any further work required of Owner's Representative in order to reasonably facilitate an orderly turnover of matters in process at the time of termination.

(b) Owner's Representative may terminate this Agreement for any reason by providing at least 180 days' prior written notice to the District. Upon such termination, the District shall pay Owner's Representative for satisfactorily performed Services rendered and pre-approved reimbursable costs incurred up to the effective date of the notice of termination.

(c) In the event of any early termination, Owner's Representative will be required to turn over to the District all files, documents, memoranda, and other materials relating to the Services as Owner's Representative and all work product produced in connection with this engagement as Owner's Representative of any kind and nature whatsoever.

Section 7. Appropriation Requirements.

(a) Notwithstanding any provision herein to the contrary, the District is obligated only to make the payments set forth herein to Owner's Representative as may lawfully be made from funds budgeted and appropriated for that purpose during the District's then current fiscal year in the sole discretion and judgment of the District.

(b) If no funds are appropriated or otherwise made legally available (a "Non-Appropriation Event") to make the required payments for this Agreement during the next occurring fiscal year, this Agreement will terminate at the end of the then current fiscal year as if terminated expressly.

(c) The failure or inability of the District to appropriate funds for this Agreement in any subsequent fiscal year shall not be deemed a breach of this Agreement by any party.

(d) Should a Non-Appropriation Event occur, the District shall notify Owner's Representative in writing as soon as reasonably possible for the Owner's Representative to plan for the termination.

Section 8. Independent Contractor. Owner's Representative is an independent contractor and is not an employee of the District. Accordingly, Owner's Representative shall be responsible for payment of all taxes, including federal, state and local taxes, arising out of Construction Manager's Services including, by way of illustration but not limitation, federal and state income tax, social security tax, unemployment insurance taxes, and any other taxes.

Section 9. Records.

(a) Owner's Representative shall provide written status reports regarding the Services to the Authorized District Representative as requested.

(b) During the term of this Agreement, Owner's Representative shall maintain books of accounts of its expenses and charges in connection with its Services in accordance with generally accepted accounting principles and practices.

(c) The District shall at all reasonable times have access to these books and accounts to the extent required to verify all invoices submitted hereunder by Owner's Representative.

(d) Owner's Representative shall provide the District with copies of all documents pertinent to the Services which shall include, without limitation, reports, correspondence, meeting minutes, and originals of all deliverables.

Section 10. Work Product.

(a) The District shall own all right, title and interest, including without limitation, all copyrights and intellectual property rights, to all documents and work product of Owner's Representative created in performance of or relating to this Agreement.

(b) Owner's Representative agrees to take all steps reasonably requested by the District to establish and maintain the District's ownership rights in the work product.

Section 11. Confidential Information.

(a) Owner's Representative acknowledges and agrees that in the course of the performance of the Services pursuant to this Agreement, Owner's Representative may be given access to, or come into possession of, confidential information of the District which information contains trade secrets, proprietary data, privileged material, or other information described to Owner's Representative as confidential and additionally includes, without limitation, confidential information, materials, products, and deliverables developed during, and discoveries and contributions made by Owner's Representative in the performance of this Agreement (collectively referred to as "Confidential Information").

(b) Owner's Representative acknowledges and agrees, except as required for the performance of Owner's Representative's Services hereunder or if required by judicial or administrative order, trial, other governmental proceeding or applicable law pertaining to the Project, that it will not use, duplicate, or divulge to others any such Confidential Information, including without limitation, trade secrets belonging to or disclosed to Owner's Representative, and clearly marked as Confidential Information by the District without first obtaining written permission from the District.

(c) All tangible embodiments of such Confidential Information shall be delivered to the District by Owner's Representative upon termination of this Agreement, or upon request by the District, whichever first occurs. The District acknowledges Owner's Representative has the right to maintain its own set of work papers, which may contain Confidential Information.

Section 12. Disclosure. Owner's Representative agrees that it will not divulge to third parties without the written approval of the District any information obtained from or through the District in connection with the performance of this Agreement. Nothing herein shall preclude the disclosure of information by the District.

Section 13. Insurance.

(a) During the term of this Agreement, Owner's Representative shall procure and maintain the following insurance coverage and amount requirements for Owner's Representative as required in the RFP and contained below:

(1) Worker's Compensation & Employers Liability—Statutory Amount (Mandatory);

(2) Automobile Liability for vehicles used—\$500,000;

(3) Commercial General Liability—\$1,000,000; and

(4) Professional Liability—\$2,000,000.

(b) The policies of insurance shall be in such form and shall be issued by such company or companies reasonably satisfactory to the District.

(c) The District shall be named as additional insured with duty of defense on all general liability and automobile insurance policies required hereunder.

(d) Copies of Owner's Representative's certificates of insurance showing coverage during the term of this Agreement as required in this Agreement shall be provided to the District upon request.

(e) All insurance policies of or on behalf of the District required in this Agreement shall contain the following language: "This insurance policy does not apply to any claim or suit which is barred by the doctrines of sovereign immunity or official immunity but we will have the right and duty to defend any suit. No provision of this endorsement or of the policy, to which it is attached, shall constitute a waiver of our right, or the right of any of our employees in the course of their official duties, or the right of any insured, to assert a defense based on the doctrines of sovereign immunity or official immunity for any monetary amount whatsoever."

Section 14. Owner's Representative Indemnification.

(a) Owner's Representative shall defend and indemnify and hold harmless the District, its board members, officers, representatives, agents and employees from and against any all liabilities, damages, losses, claims or suits, including costs and attorneys' fees, for or on account of any kind of injury to person, bodily or otherwise, or death, or damage to or destruction of property sustained by the District or others, arising from breach of this Agreement or out of the Services negligently performed hereunder by Owner's Representative and/or its employees, representatives and permitted subcontractors or claims relating thereto, and including but not limited to the District's reliance on or use of the Services provided by Owner's Representative under the terms of this Agreement, provided however, Owner's Representative shall not be liable for any loss or damage attributable solely to the negligence of the District.

(b) The indemnifications set forth in this Agreement shall survive the termination of this Agreement.

Section 15. Sovereign Immunity. By execution and performance of this Agreement, the District does not intend to, nor shall it be deemed to have waived or relinquished any immunity or defense on behalf of the District, and the District's board members, officers, directors, servants, employees, agents, successors or assigns.

Section 16. Compliance with Laws.

(a) Owner's Representative and its employees, agents and representatives shall comply with the District's policies and procedures and all applicable federal, state, county, municipal and other governmental statutes, laws, rules, orders, regulations, codes and ordinances required of Owner's Representative in performing the Services pursuant to this Agreement.

(b) Owner's Representative shall comply with all applicable municipal ordinances and other laws and regulations, federal, state, and any political subdivision thereof, including but not limited to, unemployment and workers' compensation, occupational safety, equal employment and affirmative action and wage and price laws insofar as applicable to the performance of this Agreement.

(c) In the event of a conflict between laws, codes and regulations of various governmental entities having jurisdiction over the Services, Owner's Representative shall notify the District of the nature and impact of such conflict and the District agrees to reasonably cooperate with Owner's Representative in an effort to resolve any such conflict.

(d) Owner's Representative, at its own expense, shall obtain and maintain all necessary state and municipal licenses, permits, authorizations and approvals necessary to perform its Services pursuant to this Agreement.

Section 17. Default.

(a) Subject to the District's and Owner's Representative's early termination rights in this Agreement, either party may terminate this Agreement if the other party is guilty of a substantial breach of a provision of this Agreement.

(b) When one party believes that the other has substantially breached a provision of this Agreement, such party shall deliver written notice of such breach. The parties shall then have 30 days following receipt of such notice to meet and negotiate, in good faith, and agree upon a mutually satisfactory resolution to the dispute. If the parties cannot, in good faith, agree upon a mutually satisfactory resolution to the dispute, then either party may terminate the Agreement upon 30 days' written notice thereafter to the other party.

(c) In the event Owner's Representative or the District elects to terminate the Agreement as provided above, Owner's Representative will be required to turn over to the District all files, documents, memoranda, and other materials relating to the Services as Owner's Representative and all work product produced in connection with this engagement as Owner's Representative of any kind and nature whatsoever.

(d) In the event Owner's Representative or the District elects to terminate the Agreement as provided above, the District relieves Owner's Representative of all responsibility for any further Services, provided the termination will not affect the District's responsibility to pay Owner's Representative the applicable Fee for satisfactorily performed Services up to the effective date of notice of termination, and for any further work required of Owner's Representative and approved by the District in order to reasonably facilitate an orderly turnover of matters in process at the time of termination.

Section 18. Incorporation of Documents. Construction Manager and the District acknowledge and agree that the RFP and the Proposal, except as may be amended by, or in conflict with this Agreement, are incorporated herein by reference and made a part hereof. In the event of any inconsistency or conflict between the terms of any of those documents and this Agreement, the terms of this Agreement shall prevail.

Section 19. Representations and Warranties.

(a) Owner's Representative hereby represents and warrants to the District that:

(1) Owner's Representative is a duly organized _____ existing under the laws of the State of _____ and is authorized to do business in the State of Missouri as a foreign corporation, and has full power and authority to perform its obligations under this Agreement;

(2) Owner's Representative is not in default of its obligations under any other agreement, and the execution and performance of Owner's Representative's obligations hereunder will not constitute a default under any agreement to which Owner's Representative is a party;

(3) there is no pending litigation or administrative proceeding to which Owner's Representative is a party regarding, or which challenges, Owner's Representative's right to perform its obligations hereunder or could interfere with its services to the District;

(4) this Agreement is binding upon, and enforceable against Owner's Representative in accordance with its terms; and

(5) neither the execution of the Agreement nor the completion of the transactions contemplated hereby shall: (i) violate any provision of law or judgment, writ, injunction, order or decree of any court or governmental authority having jurisdiction over it; (ii) result in or constitute a breach or default under any indenture, contract, other commitment or restriction to which it is a party or by which it is bound; or (iii) require any consent, vote or approval which has not been taken, or at the time of the transaction involved shall not have been given or taken.

(b) The District hereby represents and warrants to Owner's Representative that:

(1) the District is a duly organized District-county District district and political subdivision existing under the laws of the State of Missouri and has full power and authority to perform its obligations under this Agreement;

(2) the District is not in default of its obligations under any other agreement, and the execution and performance of the District's obligations hereunder will not constitute a default under any agreement to which the District is a party;

(3) there is no pending litigation or administrative proceeding to which the District is a party, or which challenges the District's right to perform its obligations hereunder or could interfere with the completion of the Project;

(4) this Agreement is binding upon, and enforceable against the District in accordance with its terms; and

(5) neither the execution of the Agreement nor the completion of the transactions contemplated hereby shall: (i) violate any provision of law or judgment, writ, injunction, order or decree of any court or governmental authority having jurisdiction over it; (ii) result in or constitute a breach or default under any indenture, contract, other commitment or restriction to which it is a party or by which it is bound; or (iii) require any consent, vote or approval which has not been taken, or at the time of the transaction involved shall not have been given or taken.

Section 20. Federal Work Authorization Program. At the time of the signing of this Agreement, Owner's Representative shall provide to the District the documentation and affidavits regarding a federal work authorization program, as required by Missouri law. The affidavits shall affirm the Owner's Representative's enrollment and participation in an electronic verification federal work authorization program with respect to the employees working in connection with this Agreement, and shall affirm that Owner's Representative does not knowingly employ any person who is an unauthorized alien in connection with this Agreement. The documentation and affidavits provided shall be acceptable to the District in form and content.

Section 21. Binding Agreement. This Agreement is binding upon and will inure to the benefit of the District and Owner's Representative and their respective successors and permitted assigns.

Section 22. Severability. If any clause or provision of this Agreement is illegal, invalid or unenforceable under present or future laws effective during the term of this Agreement, then and in that event, it is the intention of the parties hereto that the remainder of this Agreement shall not be affected

thereby, and it is also the intention of the parties to this Agreement that in lieu of each clause or provision of this Agreement that is illegal, invalid or unenforceable, there be added as a part of this Agreement a clause or provision as similar in terms to such illegal, invalid or unenforceable clause or provision as may be possible and be legal, valid and enforceable to the extent same can be accomplished without distorting the intent of the parties.

Section 23. Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Missouri. In the event of any lawsuits, legal actions or litigation arising out of, or related to, this Agreement, District and Owner's Representative agree that exclusive jurisdiction and venue for all such matters shall lie in the Circuit Court of the Eleventh Judicial Circuit, State of Missouri, and the United States District Court for the Eastern District of Missouri.

Section 24. Waiver. The failure of either Owner's Representative or the District to require performance by the other of any provision hereof shall in no way affect the right to require performance at any time thereafter, nor shall the waiver of a breach of any provision hereof be taken to be a waiver of any succeeding breach of such provision or as a waiver of the provision itself. All remedies afforded in this Agreement shall be taken and construed as cumulative; that is, in addition to every other remedy available at law or in equity.

Section 25. Joint Venture. Nothing herein contained shall be construed to imply a joint venture, partnership, or principal-agent relationship between Owner's Representative and the District; and neither party shall have the right, power, or authority to obligate or bind the other in any manner whatsoever, except as otherwise agreed to in writing.

Section 26. Heading. The paragraph headings set forth in this Agreement are for the convenience of the parties, and in no way define, limit, or describe the scope or intent of this Agreement and are to be given no legal effect.

Section 27. Notices. All notices, consents, waivers or other communications which are required or permitted hereunder shall be given in writing and delivered personally, by first class or express mail (postage prepaid), by Federal Express or other overnight courier service (charges prepaid) or by email communication to the addresses as follows (or to such other addressee or address as shall be set forth in a notice given in the same manner):

(a) To the District:

Valley Park Fire Protection District

55 Crescent Ave.

Valley Park, MO 63088

(b) To Owner's Representative:	NAME, TITLE
	OWNER'S REPRESENTATIVE
	MAILING ADDRESS
	EMAIL ADDRESS

Section 28. Counterparts. This Agreement may be executed in two or more counterparts, each of which when so executed shall be an original, but all of such counterparts shall together constitute but one and the same instrument.

Section 29. Approval. Except as expressly provided to the contrary herein, whenever the approval or consent of either party is required hereunder, such approval or consent shall be given or withheld in the sole discretion and judgment of the party.

Section 30. Assignment. This Agreement shall not be assigned or otherwise transferred without the prior written consent of the District, in its sole discretion and judgment.

Section 31. Entire Agreement. This Agreement, the RFP and the Proposal contain the entire understanding between the parties with respect to the subject matter herein.

Section 32. Expenses. Each party shall pay for its own costs and expenses incurred in connection with negotiating and documenting this Agreement.

[Remainder of Page Intentionally Left Blank]

[Signature Pages Follow]

IN WITNESS WHEREOF, the duly authorized parties hereto have set their hands as of the day and year first above written.

VALLEY PARK FIRE PROTECTION DISTRICT

By _____

Its _____

OWNER'S REPRESENTATIVE

By _____

Its _____

RESOLUTION 2020-03
RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
VALLEY PARK FIRE PROTECTION DISTRICT
ETHICS POLICY

BE IT RESOLVED by the Board of Directors of the Valley Park Fire Protection District of St. Louis County, Missouri as follows:

WHEREAS, procedures need to be established to disclose potential conflicts of interest and substantial interest for certain fire protection officials; and

WHEREAS, the Ethics Commission of the State of Missouri requires reports for any organization that has a budget of more than One Million Dollars; and

WHEREAS, the Valley Park Fire Protection District has a budget exceeded One Million Dollars in revenue.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Park Fire Protection District that it adopts the following policy which establishes a procedure to disclose potential conflicts of interest and substantial interests for certain fire protection officials:

SECTION 1. Declaration of Policy: The proper operation of the Valley Park Fire Protection District requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, there is hereby established a procedure for disclosure by certain officials and employees of private financial or other interests in matters affecting the Valley Park Protection District.

SECTION 2. Conflicts of Interests: The Chairman of the Board or any member of the Board of Directors who has a substantial personal or private interest, as defined by state law, in any bill shall disclose, on the record, the nature of his interest and shall disqualify himself from voting on any matters relating to this interest.

SECTION 3. Disclosure Reports: Each elected official shall disclose the following information by May 1, of each year, if any such transactions were engaged in during the previous calendar year:

a. For such person, and all persons within the first degree of consanguinity or affinity of such person, the data and the identities of the parties to each transaction with a total value in excess of five hundred dollars, if any, that such person had with the political subdivision, other than compensation received as an employee or payment of any tax, fee or penalty due to the political subdivision, other than compensation received as an

employee or payment of any tax, fee or penalty due to the political subdivision, and other than transfers for no consideration to the political subdivision; and

b. The date and the identities of the parties to each transaction known to the person with a total value in excess of five hundred dollars, if any, that any business entity in which such person had a substantial interest, had with the political subdivision, other than payment of any tax, fee or penalty due to the political subdivision or transactions involving payment for providing utility service to the political subdivision, and other than transfers for no consideration to the political subdivision.

c. The Chairman of the Board of Directors shall also disclose by May 1, of each year, for the previous calendar year the following information:

1) The name and address of each of the employers of the Chairman who has paid the Chairman in excess of one thousand dollars. The income of the Chairman will not be required but the name of the employer is required.

2) The name and address of each sole proprietorship owned by the Chairman; the name, address and the general nature of the business conducted of each general partnership and joint venture in which the Chairman was a partner or participant; the name and address of each partner or co-participant for each partnership or joint venture unless such names and addresses are filed by the partnership or joint venture with the Secretary of State; the name, address and general nature of the business conducted of any closely held corporation or limited partnership in which the Chairman owned ten percent or more of any class of the outstanding stock or limited partnership units; and the name of any publicly traded corporation or limited partnership that is listed on a regulated stock exchange or automated quotation system in which the person owned two percent or more of any class of outstanding stock, limited partnership units or other equity interests.

3) The name and address of each corporation for which the Chairman and served in the capacity of a director, officer or receiver.

SECTION 4. Filing of Reports: The reports, in the attached format, shall be filed with the Secretary of the Board of Directors and with the Missouri Ethics Commission. The reports shall be available for public inspection and copying during normal business hours.

SECTION 5. When Filed: The financial interest statements shall be filed at the following times, but no person is required to file more than one financial interest statement in any calendar year:

a. Each person appointed to office shall file the statement within thirty days of such appointment or employer.

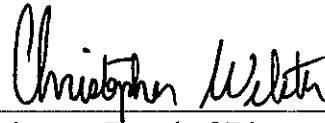
b. Every other person required to file a financial interest statement shall file

the statement annually not later than May 1 and the statement shall cover the calendar year ending the immediately preceding December 31; provided that any member of the Board of Directors of the Valley Park Fire Protection District may supplement the financial interest statement to report additional interests acquired after December 31 of the covered year until the date of filing of the financial interest statement.

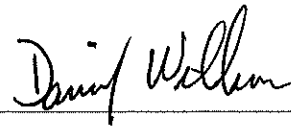
SECTION 6. Filing of Resolution: The Secretary of the Board of Directors of the Valley Park Fire Protection District shall send a certified copy of this resolution to the Missouri Ethics Commission within ten days of its adoption.

SECTION 7. Effective Date: This resolution shall be in full force and effect from and after the date of its passage and approval and shall remain in effect until amended or repealed by the Board of Directors.

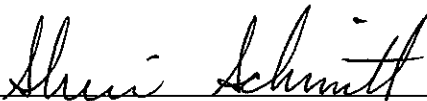
APPROVED this 22 day of June, 2020.



Chairman, Board of Directors
Valley Park Fire Protection District



Treasurer, Board of Directors
Valley Park Fire Protection District



Secretary, Board of Directors
Valley Park Fire Protection District

[SEAL]