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1-1-2007

## Financial Statements, 2006

West Alton Fire Protection District

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**SUSAN MONTEE, CPA**  
Missouri State Auditor

June 15, 2007

John Schroeder, Treasurer  
West Alton Fire Protection District  
St. Charles County  
100 Firehouse Drive  
Alton, MO 63386

Fiscal Period: One Year Ended December 31, 2006 ✓

Dear Mr. Schroeder:

In accordance with Section 105.145, RSMo, we acknowledge receipt of the financial report of your political subdivision for the above-described fiscal period.

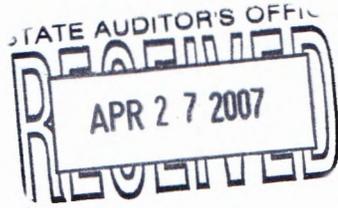
Thank you for your cooperation in sending this information.

Sincerely,

SUSAN MONTEE, CPA  
STATE AUDITOR

A handwritten signature in cursive script that reads "Judy Buerky".

Judy Buerky  
Local Government Analyst



**WEST ALTON FIRE PROTECTION DISTRICT**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2006**

**WEST ALTON FIRE PROTECTION DISTRICT  
WEST ALTON, MO 63386**

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**Board of Trustees  
West Alton Fire Protection District  
West Alton, MO 63386**

We have compiled the accompanying special-purpose statement of cash receipts and disbursements of **West Alton Fire Protection District** for the year ended December 31, 2006.

A compilation is limited to presenting in the form of financial statements information that is the representation of the District. We have not audited or reviewed the accompanying special-purpose statement of cash receipts and disbursements, and accordingly, do not express an opinion or any other form of assurance on it.

The accompanying special-purpose statement of cash receipts and disbursements and the supplemental information included on Pages 6 through 9 were prepared for the purpose of complying with 15 CSR 40-3030 of the Missouri Code of State Regulations, and is not intended to be a presentation in conformity with generally accepted accounting principles or the principles of the Governmental Accounting Standards Board.

District management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

  
Bauers, Hawkins, Ohlms & Co., LLC

April 24, 2007

**WEST ALTON FIRE PROTECTION DISTRICT**  
100 Forehouse Drive  
Alton, Missouri 63386  
(636) 899-0612

**CERTIFICATION**

I, John Schroeder, Treasurer of  
(Name - please print) (Title)

West Alton Fire Protection District of St. Charles, County do attest, under  
oath, this report is a true and accurate account of all financial transactions  
for the year ended December 31, 2006.

John Schroeder  
(Signature)

Subscribed and sworn to before me this 25th day of April, 2007.

Robyn S. O'Laughlin  
(Notary public signature)



My Commission Expires:

9/26/09

**WEST ALTON FIRE PROTECTION DISTRICT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	General Fund	Capital Improvement Fund	Total (Memorandum Only)
<b>Receipts</b>			
Tax revenue	\$ 53,864	\$ -	\$ 53,864
Sale of Tanker	-	2,000	2,000
Interest	118	447	565
Donations	1,751	-	1,751
Miscellaneous	280	-	280
<b>Total Receipts</b>	<u>56,013</u>	<u>2,447</u>	<u>58,460</u>
<b>Disbursements</b>			
Auto fuel	1,725	-	1,725
Building maintenance	502	-	502
District enlargement costs	5,805	-	5,805
Dues & assessments	634	-	634
Electric	908	-	908
Equipment maintenance	1,801	-	1,801
Firefighter gear	821	9,200	10,021
Insurance	8,390	-	8,390
Interest	3,276	-	3,276
Miscellaneous	4,349	-	4,349
Office expense	1,051	-	1,051
Professional fees	1,567	-	1,567
Propane	1,806	-	1,806
Radio maintenance	2,247	-	2,247
Telephone	1,029	-	1,029
Training	490	-	490
Trash disposal	298	-	298
Truck maintenance	1,396	-	1,396
Principal payments	8,246	-	8,246
<b>Total Disbursements</b>	<u>46,341</u>	<u>9,200</u>	<u>55,541</u>
<b>Increase (Decrease) in Cash During the Year</b>	9,672	(6,753)	2,919
<b>Cash Balance, Beginning of Year</b>	5,972	35,740	41,712
<b>Board Designated Transfer of Funds</b>	<u>(3,117)</u>	<u>3,117</u>	<u>-</u>
<b>Cash Balance, End of Year (Note 2)</b>	<u><u>\$ 12,527</u></u>	<u><u>\$ 32,104</u></u>	<u><u>\$ 44,631</u></u>

See Accompanying Notes and Accountant's Report.

**WEST ALTON FIRE PROTECTION DISTRICT  
SELECTED NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2006**

**1. Summary of Significant Accounting Policies**

**A. Nature of Operations**

The Organization is a Fire Department located in West Alton, Missouri which provides fire protection services to citizens of its district.

**B. Basis of Accounting**

The District's policy is to prepare its financial statement on the cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred. The cash basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles.

**C. Fund Accounting**

The financial statement has been prepared in accordance with the principles of fund accounting. These principles require that resources for various purposes be classified for accounting and reporting purposes into funds that are in accordance with the activities or objectives specified and that separate accounts be maintained for each fund.

**2. Cash**

Cash consists of the following:

	General Fund	Capital Improvement Fund	Total
Checking account	\$ 12,527	\$ -	\$ 12,527
Savings	-	19,856	19,856
Certificates of deposit	-	12,248	12,248
	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>\$ 12,527</u>	<u>\$ 32,104</u>	<u>\$ 44,631</u>

**3. Capital Improvement Fund**

The purpose of the Capital Improvement Fund is to provide a reserve for larger expenditures as needed in the future.

**WEST ALTON FIRE PROTECTION DISTRICT  
SELECTED NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2006**

**4. Long-term Debt**

The District's long-term debt consists of the following at December 31:

	<b>2006</b>
Note payable to Liberty Bank, due in monthly installments of \$960 with interest at an annual rate of 5.125%, maturity date is December 20, 2012, secured by a pumper fire truck.	\$ 59,420
Less: current portion of long-term debt	(8,700)
	<b>\$ 50,720</b>

Future scheduled maturities of long-term debt are as follows:

Year ending December 31,	
2007	\$ 8,700
2008	9,100
2009	9,600
2010	10,100
2011	10,700
2012 and thereafter	11,220
	<b>\$ 59,420</b>

**5. District Annexation**

On August 8, 2006, citizens in the Portage des Sioux Fire District approved a merger with the West Alton Fire Protection District effective January 1, 2007.

**6. Subsequent Event**

In 2007, due to annexation of the Portage des Sioux Fire District, West Alton Fire Protection District's name was changed to Rivers Pointe Fire Protection District.

**WEST ALTON FIRE PROTECTION DISTRICT  
SUPPLEMENTAL SUMMARY OF  
ACTUAL AND BUDGETED EXPENDITURES  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006**

	<u>Actual Expenditures</u>	<u>Budgeted Expenditures</u>	<u>Actual Over (Under) Budget</u>
Auto fuel	\$ 1,725	\$ 1,450	\$ 275
Building maintenance	502	1,000	(498)
District enlargement costs	5,805	-	5,805
Dues & assessments	634	650	(16)
Electric	908	1,500	(592)
Equipment maintenance	1,801	2,500	(699)
Firefighter gear	821	2,500	(1,679)
Insurance	8,390	9,000	(610)
Miscellaneous	4,349	3,000	1,349
Office	1,051	500	551
Professional fees	1,567	1,000	567
Propane	1,806	1,700	106
Radio maintenance	2,247	2,000	247
Telephone	1,029	1,200	(171)
Training	490	2,000	(1,510)
Trash disposal	298	300	(2)
Truck maintenance	1,396	4,000	(2,604)
Vehicle	11,522	11,600	(78)
<b>Total</b>	<b><u>\$ 46,341</u></b>	<b><u>\$ 45,900</u></b>	<b><u>\$ 441</u></b>

See Accountant's Report.



# St. Charles County Government

County Registrar  
Amy Gann

JULY 28, 2006

WEST ALTON FIRE PROT DIST  
ATTENTION: JOHN SCHROEDER  
PO BOX 206  
WEST ALTON, MO 63386-0206

PURSUANT TO SECTION 137.245 RSMO, I HEREBY CERTIFY THE FOLLOWING TO BE TRUE VALUATION FIGURES FOR YOUR POLITICAL SUBDIVISION FOR THE YEAR 2006 REFLECTING CHANGES MADE BY THE BOARD OF EQUALIZATION.

## REAL ESTATE VALUE BREAKDOWN

POLITICAL SUBS  
2006 VALUE REPORT - AFTER BOARD  
CERTIFIED - AUGUST 2006  
WEST ALTON F.D. (21)

RESIDENTIAL	4,614,150
COMMERCIAL	868,880
AGRICULTURAL	913,760
TOTAL REAL ESTATE	6,396,790

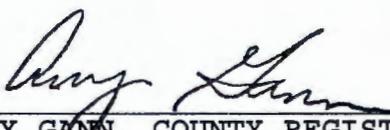
REAL ESTATE	6,396,790
PERSONAL PROPERTY	1,705,912

## RAILROAD & UTILITIES

STATE ASSESSED REAL	3,959,049
STATE ASSESSED PERSONAL	585,374
LOCAL ASSESSED REAL	5,439,140
LOCAL ASSESSED PERSONAL	7,834,770

TOTAL VALUE	25,921,035
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GIVEN UNDER MY HAND AND OFFICIAL SEAL THIS 28TH DAY OF JULY, 2006 φ

  
\_\_\_\_\_  
AMY GANN, COUNTY REGISTRAR  
ST. CHARLES COUNTY OF MISSOURI



# St. Charles County Government

County Registrar  
Amy Gann

JANUARY 2, 2007

WEST ALTON FIRE PROT DIST  
ATTENTION: JOHN SCHROEDER  
PO BOX 206  
WEST ALTON, MO 63386-0206

PURSUANT TO SECTION 137.245 RSMO, I HEREBY CERTIFY THE FOLLOWING TO BE TRUE VALUATION FIGURES FOR YOUR POLITICAL SUBDIVISION FOR THE YEAR ENDING DECEMBER 31, 2006

## REAL ESTATE VALUE BREAKDOWN

POLITICAL SUBS  
2006 YEAR END VALUE REPORT  
DECEMBER 31, 2006  
WEST ALTON F.D. (21)

RESIDENTIAL	10,355,130
COMMERCIAL	1,607,950
AGRICULTURAL	1,998,020
TOTAL REAL ESTATE	13,961,100

REAL ESTATE	13,961,100
PERSONAL PROPERTY	3,693,868

## RAILROAD & UTILITIES

STATE ASSESSED REAL	3,959,049
STATE ASSESSED PERSONAL	585,374
LOCAL ASSESSED REAL	5,439,140
LOCAL ASSESSED PERSONAL	7,834,770
TOTAL VALUE	35,473,301

GIVEN UNDER MY HAND AND OFFICIAL SEAL THIS 2ND DAY OF JANUARY, 2007 ♀

AMY GANN, COUNTY REGISTRAR  
ST. CHARLES COUNTY OF MISSOURI



**CLAIRE C. McCASKILL**  
Missouri State Auditor

CERTIFICATION LETTER

September 01, 2006

County Registrar  
St. Charles County  
100 North Third Street, Suite 206  
St. Charles, MO 63301-0000

RE: 12-092-0011 West Alton Fire Protection District

Dear County Registrar:

We have received information to substantiate compliance with Missouri law for the 2006 property tax rates for the above-captioned taxing authority. Section 137.073.6, RSMo, requires the State Auditor to examine such information and return to the county clerk our findings regarding the property tax rate ceilings and the debt service levy, if applicable. The State Auditor's Office has relied on information presented and representations made by the taxing authority for our review of the tax rate ceiling(s) and actual property tax rate(s) levied. Our findings are based upon existing constitutional provisions, statutes, rulings and court decisions.

We understand that the taxing authority's property tax rate ceiling(s) and actual property tax rate(s) levied for 2006 to be as follows:

Purpose	Tax Rate Ceiling or Maximum Allowable Debt Service Levy	Sales Tax Reduction	Voluntary Reduction	Recoupmen tRate	<b>CERTIFIED RATE</b>	Taxing Authority's Proposed Rate	Complies with MO Laws Yes/No
Fire	0.3000	0.0000	0.1000	0.0000	<b>0.2000</b>	0.2000	Yes

Based on the information submitted by the taxing authority we find the CERTIFIED RATE(S) for the taxing authority as listed above, complies with the provisions Section 137.073 RSMo. Any taxing authority levying rate(s) higher than the certified rate(s) is/are not in compliance with Missouri laws. All tax levies not in compliance will receive a Notification of Non-Compliance Letter sent certified mail and will also be noted in our Review of 2006 Property Tax Rates report. A copy of this letter must be sent by your office to the above captioned political subdivision to comply with Section 137.073.6, RSMO.

CC: West Alton Fire Protection District