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Financial Statements, 2002

Central County Fire and Rescue

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***CENTRAL COUNTY FIRE
AND RESCUE***

***FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2002***



BOTZ, DEAL & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

CENTRAL COUNTY FIRE AND RESCUE

ST. PETERS, MISSOURI

CONTENTS

	PAGE
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS:	
Combined Balance Sheet - All Fund Types And Account Groups	2
Statement Of Revenues, Expenditures And Changes In Fund Balance - Governmental Fund Types - General Fund - Budget And Actual	3
Statement Of Revenues, Expenditures And Changes In Fund Balance - Governmental Fund Types - Capital Project Fund	4
Statement Of Revenues, Expenditures And Changes In Fund Balance - Governmental Fund Types - Debt Service Fund	5
Statement Of Revenues, Expenditures And Changes In Fund Balance - Fiduciary Fund Type - Pension Trust Fund	6
Notes To Financial Statements	7
SUPPLEMENTARY INFORMATION:	
Schedule Of Expenditures - Budget And Actual - General Fund	13

INDEPENDENT AUDITOR'S REPORT



To the Directors

CENTRAL COUNTY FIRE AND RESCUE

We have audited the accompanying general purpose financial statements of Central County Fire and Rescue as of and for the year ended December 31, 2002 as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

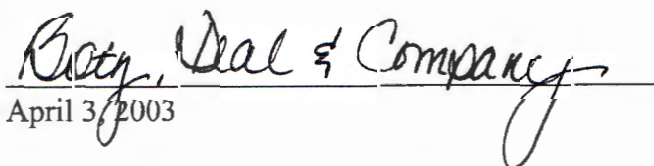
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Central County Fire and Rescue prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the cash position of Central County Fire and Rescue, as of December 31, 2002, and the revenues received and expenditures paid for the period then ended on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as supplementary information in the table of contents is not a required part of the general purpose financial statements of Central County Fire and Rescue. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 3, 2003, on our consideration of Central County Fire and Rescue's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report is considering the results of our audit.


April 3, 2003

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CENTRAL COUNTY FIRE AND RESCUE
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2002

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUPS	
	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE	PENSION FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
ASSETS AND OTHER DEBITS						
Cash	\$ 2,457,451	\$ 4,856,959	\$ 526,229	\$ 186,923	\$ -	\$ -
Property and equipment	-	-	-	-	11,562,882	-
Amount available for debt retirement	-	-	-	-	-	526,229
Amount to be provided for long-term debt	-	-	-	-	-	10,620,757
TOTAL ASSETS AND OTHER DEBITS	\$ 2,457,451	\$ 4,856,959	\$ 526,229	\$ 186,923	\$ 11,562,882	\$ 11,146,986
LIABILITIES						
Payroll related payables	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	10,100	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-	9,550,000
Capital lease obligation	-	-	-	-	-	1,596,986
TOTAL LIABILITIES	11,320	-	-	-	-	11,146,986
EQUITY AND OTHER CREDITS						
Investment in general fixed assets	-	-	-	-	11,562,882	-
Fund balances:						
Reserved for:						
Capital expenditures	-	4,856,959	-	-	-	-
Bond retirement	-	-	526,229	-	-	-
Employees retirement benefits	-	-	-	186,923	-	-
Unreserved	2,446,131	-	-	-	-	-
TOTAL EQUITY AND OTHER CREDITS	2,446,131	4,856,959	526,229	186,923	11,562,882	-
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 2,457,451	\$ 4,856,959	\$ 526,229	\$ 186,923	\$ 11,562,882	\$ 11,146,986

The accompanying notes are an integral part of these financial statements.

CENTRAL COUNTY FIRE AND RESCUE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPES - GENERAL FUND
BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes	\$ 6,349,328	\$ 6,438,650	\$ 89,322
Permit income	101,000	110,832	9,832
Interest income	116,000	125,956	9,956
Miscellaneous income	24,000	33,016	9,016
TOTAL REVENUES	<u>6,590,328</u>	<u>6,708,454</u>	<u>118,126</u>
EXPENDITURES			
Current:			
Wages	5,255,429	5,218,999	36,430
Payroll taxes	397,610	410,915	(13,305)
Employee benefits	1,006,697	1,051,931	(45,234)
Occupancy	156,300	137,947	18,353
Vehicle	126,350	98,623	27,727
Firefighting	32,750	21,754	10,996
Office	25,200	19,605	5,595
Management information systems	19,352	17,582	1,770
Outside service	159,250	161,933	(2,683)
Professional development	73,725	60,368	13,357
Community services	39,750	26,627	13,123
Total Current	<u>7,292,413</u>	<u>7,226,284</u>	<u>66,129</u>
Debt Service:			
Principal retirement	83,387	83,387	-
Interest	100,751	101,502	(751)
Total Debt Service	<u>184,138</u>	<u>184,889</u>	<u>(751)</u>
Capital Outlays	<u>30,000</u>	<u>5,595</u>	<u>24,405</u>
TOTAL EXPENDITURES	<u>7,506,551</u>	<u>7,416,768</u>	<u>89,783</u>
REVENUES OVER (UNDER) EXPENDITURES	(916,223)	(708,314)	207,909
OTHER FINANCING SOURCES			
Sale of fixed assets	<u>568,451</u>	<u>569,933</u>	<u>1,482</u>
REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (347,772)</u>	<u>(138,381)</u>	<u>\$ 209,391</u>
FUND BALANCE - BEGINNING OF YEAR		<u>2,584,512</u>	
FUND BALANCE - END OF YEAR		<u>\$ 2,446,131</u>	

The accompanying notes are an integral part of these financial statements.

CENTRAL COUNTY FIRE AND RESCUE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPES - CAPITAL PROJECT FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES

Interest income	<u>\$ 55,882</u>
-----------------	------------------

EXPENDITURES

Cost of issuance	27,371
Professional fees	10,000
Vehicles - apparatus	395,152
Construction expenditures	1,394,905
Equipment	247,003
Miscellaneous	<u>628</u>
TOTAL EXPENDITURES	<u>2,075,059</u>

EXCESS OF REVENUES

UNDER EXPENDITURES	(2,019,177)
--------------------	-------------

OTHER FINANCING SOURCES

Bond proceeds	5,000,000
---------------	-----------

FUND BALANCE -

BEGINNING OF YEAR	<u>1,876,136</u>
-------------------	------------------

FUND BALANCE -

END OF YEAR	<u><u>\$ 4,856,959</u></u>
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The accompanying notes are an integral part of these financial statements.

CENTRAL COUNTY FIRE AND RESCUE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPES - DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES

Property taxes	\$ 1,108,634
Interest income	<u>7,509</u>
TOTAL REVENUES	<u>1,116,143</u>

EXPENDITURES

Debt Service:	
Principle retirement	450,000
Interest	<u>241,281</u>
TOTAL EXPENDITURES	<u>691,281</u>

**EXCESS OF REVENUES
OVER EXPENDITURES**

424,862

**FUND BALANCE -
BEGINNING OF YEAR**

101,367

**FUND BALANCE -
END OF YEAR**

\$ 526,229

The accompanying notes are an integral part of these financial statements.

CENTRAL COUNTY FIRE AND RESCUE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES - PENSION TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES

Property taxes	\$ 556,924
Interest income	28,306
Miscellaneous	16,928
TOTAL REVENUES	<u>602,158</u>

EXPENDITURES

Pension contribution	1,250,438
Insurance	37,943
Professional fees	16,540
Miscellaneous	741
TOTAL EXPENDITURES	<u>1,305,662</u>

**EXCESS OF REVENUES
UNDER EXPENDITURES**

(703,504)

**FUND BALANCE -
BEGINNING OF YEAR**

890,427

**FUND BALANCE -
END OF YEAR**

\$ 186,923

The accompanying notes are an integral part of these financial statements.

CENTRAL COUNTY FIRE AND RESCUE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity - Central County Fire and Rescue was formed for the purpose of providing fire protection and rescue services to the citizens of the District which generally encompasses the City of St. Peters, Missouri and a portion of unincorporated St. Charles County.

GASB Statement 14 has been applied in determining the financial reporting entity of the District. Statement 14 requires the financial reporting entity to include the following:

- the primary government,
- other organizations for which the primary government is financially accountable;
- any for-profit corporations of which the primary government holds majority ownership for the purpose of directly facilitating provision of government services; and
- any other organization whose exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

In evaluating the District as a reporting entity, management has addressed all potential component units which may or may not fall within the District's reporting entity because of the significance of their operational or financial relationships with the District.

The general purpose financial statements of the District include financial information of all funds, account groups, and authorities for which the District is financially accountable and/or holds a majority ownership. Accordingly, the Central County Fire and Rescue Public Improvement Corporation (the PIC), a separate not-for-profit corporation, is reported as a component unit of the District. As such, the PIC has been blended into the District's primary government for financial reporting, although it remains a separate legal entity.

The PIC was formed for the purpose of facilitating the acquisition and construction of buildings, facilities and equipment solely for the benefit of the District. There are no separate financial statements issued for the component unit.

Basis of Presentation - The accounts of the District are organized on the basis of funds or account groups. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

Funds and Accounting Groups - The accounts of the District are organized into funds and account groups, each of which is a separate accounting entity. Resources are accounted for in individual funds based upon the purpose for which they are to be spent and the restrictions, if any, on the spending activities.

The following governmental fund types and account groups are used by the District:

General Fund - This fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed with other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Project Fund - Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital assets.

Debt Service Fund - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Fiduciary Fund - This fund is used to account for assets held by the District in a trustee capacity.

Account Groups - These account groups are used to account for fixed assets and long-term liabilities which are not accounted for in the respective governmental funds.

Basis of Accounting - The District uses the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. The cash basis of accounting recognizes revenues when received and expenditures when paid.

General Fixed Assets - Land, buildings and equipment are stated on the basis of historical cost. Assets acquired through gifts or donations are recorded at their estimated fair market value at time of acquisition.

Concentration of Labor Force - Approximately 90% of the labor force is covered under a memorandum of understanding expiring in December 2003.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENTS

The District invests funds in time deposits, certificates of deposits, and obligations of the U.S. Treasury and U.S. agencies which are carried at cost or amortized cost. Time deposits and certificates of deposit are covered by federal depository insurance or by collateral held by the District's agency in the District's name.

3. PROPERTY TAX

The District's property tax is levied by August 10th of each year based on the assessed value listed as of the prior January 1st for all property located in the District and appropriate taxing districts. Property taxes are due by December 31st, following the levy date, and a lien is placed on the property as of January 1st if the taxes are not paid by the due date. Assessed values are established by the County Assessor subject to review by the Board of Equalization.

The assessed value for property located in the District as of December 31, 2002 was \$1,138,114,348.

The District is permitted by the Missouri State Statutes to levy taxes for various purposes. The following presents the maximum allowable tax levies and District's actual levy for 2002.

<u>Purpose</u>	<u>Per \$100 of Assessed Valuation</u>
	<u>District's levy</u>
General	\$.5646
Pension	.0487
Debt service	.0986

4. PROPERTY AND EQUIPMENT

A summary of changes in general fixed assets is as follows:

	<u>BALANCE - BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>RECLASS - IFICATIONS</u>	<u>BALANCE - END OF YEAR</u>
Land	\$ 62,937	\$ -	\$ -	\$ -	\$ 62,937
Buildings and improvements	3,491,994	172,792	187,985	1,165,859	4,642,660
Vehicles	3,002,488	-	1,709,571	2,947,035	4,239,952
Operations equipment	868,201	451,138	241,738	-	1,077,601
Office equipment	357,943	19,466	33,527	-	343,882
Construction in progress	<u>4,039,869</u>	<u>1,268,875</u>	<u>-</u>	<u>(4,112,894)</u>	<u>1,195,850</u>
TOTAL	<u>\$11,823,432</u>	<u>\$ 1,912,271</u>	<u>\$ 2,172,821</u>	<u>\$ -</u>	<u>\$11,562,882</u>

5. LONG-TERM DEBT

Long-term debt consisted of the following at December 31, 2002:

- A. **General Obligation Bonds Payable** - Bonds payable are recorded in the General Long-Term Debt Account Group and are serviced through the Debt Service Fund. The District has been authorized to issue up to \$12,000,000 in bonds. The bonds were issued for the purpose of constructing, purchasing, equipping and maintaining fire stations, and purchasing fire-fighting apparatus and auxiliary equipment for the District.

2001 Bonds with annual installments of \$348,788 to \$394,844 through February 2021, interest at 4% to 7%	\$4,550,000
2002 Bonds with annual installments of \$345,156 to \$742,581 through February 2022, interest at 4% to 4.85%	5,000,000
	<u>\$9,550,000</u>

- B. **Capital Lease Obligation** - The District has entered into a lease-purchase agreement with Commerce Bank for financing the remodeling and construction of two fire stations. The District leases the buildings from Commerce Bank, renewing the lease agreement annually. This lease-purchase agreement does not constitute a legal debt or liability for the District or any political subdivision thereof and does not constitute indebtedness within the meaning of any statutory debt limitation or restriction. The issuance of the agreement does not obligate the District to levy any form of taxation or to make any appropriation of their payment in any fiscal year.

Commerce Bank	<u>\$1,596,986</u>
Interest rate - 6.07%	
Collateral- real estate	
Payments - bi-annual payments of \$92,069, which include principal and interest	

5. **LONG-TERM DEBT** - continued

C. **Changes in General Long-Term Debt** - A summary of changes in general long-term debt for 2002 follows:

	BALANCE, BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	BALANCE, END OF YEAR
Capital lease obligation payable	\$ 1,680,373	\$ -	\$ 83,387	\$ 1,596,986
General obligation bonds payable	<u>5,000,000</u>	<u>5,000,000</u>	<u>450,000</u>	<u>9,550,000</u>
TOTAL	<u>\$ 6,680,373</u>	<u>\$ 5,000,000</u>	<u>\$ 533,387</u>	<u>\$11,146,986</u>

D. **Summary of Debt Services Requires to Maturity** - The estimated annual requirements to amortize all debt outstanding as of December 31, 2002, follows:

YEAR END 12/31	CAPITAL LEASE OBLIGATION		GENERAL OBLIGATION BONDS				GRAND TOTAL
			SERIES 2001		SERIES 2002		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2003	\$ 88,525	\$ 95,614	\$ 175,000	\$ 219,844	\$ 200,000	\$ 217,550	\$ 996,533
2004	93,981	90,159	150,000	209,281	150,000	210,550	903,971
2005	99,771	84,367	150,000	189,531	150,000	204,550	878,219
2006	105,919	78,219	175,000	189,516	150,000	198,550	897,204
2007	112,447	71,693	175,000	180,876	175,000	192,050	907,066
2008	119,376	64,764	175,000	173,788	200,000	184,425	917,353
2009	126,732	57,408	200,000	166,000	175,000	176,581	901,721
2010	134,541	49,598	200,000	157,500	200,000	168,612	910,251
2011	142,831	41,307	200,000	148,800	225,000	159,581	917,519
2012	151,633	32,506	225,000	139,338	225,000	159,019	923,496
2013	160,976	23,162	225,000	129,044	250,000	139,925	928,107
2014	170,896	13,243	250,000	117,875	225,000	129,831	906,845
2015	89,358	2,712	275,000	105,269	225,000	120,156	817,495
2016	-	-	300,000	91,175	250,000	109,700	750,875
2017	-	-	300,000	76,250	275,000	97,950	749,200
2018	-	-	325,000	60,625	275,000	85,437	746,062
2019	-	-	325,000	44,375	300,000	72,063	741,438
2020	-	-	350,000	27,500	300,000	57,887	735,387
2021	-	-	375,000	9,375	325,000	42,962	752,337
	-	-	-	-	725,000	17,581	742,581
TOTAL	\$ 1,596,986	\$ 704,752	\$ 4,550,000	\$ 2,435,962	\$5,000,000	\$ 2,735,960	\$16,281,079

6. **DEFERRED COMPENSATION PLAN**

The District has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan's assets are held in trusts and are administered by independent plan administrators. The plan allows employees to defer a portion of their compensation until future years. Deferred compensation is not available to employees until termination, retirement, death, or financial hardship.

7. **RETIREMENT PLAN**

The District has a money purchase defined contribution plan which covers all full-time employees over age 21 with one year of service. Benefits vest after one year of service and normal retirement is at age 65. Members are not required to contribute to the plan. During 2002, a contribution of \$875,000 was made for the prior year of 2001. The District has a pension contribution obligation of \$375,438 for the current year ended December 31, 2002.

8. **OPERATING LEASE**

The District leases a building from the City of St. Peters, Missouri for \$1 per year. The lease expires February 28, 2013.

The District leases a tract of land under an operating lease for \$300 per year. The lease expires on March 16, 2018 at which time the District has the option to extend the lease for five additional years.

9. **SUBSEQUENT EVENTS**

The District has a contract to construct a new fire station. As of December 31, 2002 the approximate amount outstanding on the contract was \$520,058.

On February 10, 2003 the District signed an agreement to purchase land for \$1,016,226.

SUPPLEMENTARY INFORMATION

CENTRAL COUNTY FIRE AND RESCUE**SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002****PERSONNEL**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
WAGES			
Department services	\$ 319,949	\$ 302,299	\$ 17,650
Community services	237,656	237,457	199
Operations:			
Regular	3,219,820	3,230,041	(10,221)
Scheduled overtime	239,802	233,778	6,024
Unscheduled overtime	210,678	192,972	17,706
Sick	172,415	174,817	(2,402)
Vacation	326,033	319,274	6,759
Holiday	146,008	143,361	2,647
Adjustment	383,068	385,000	(1,932)
Total Wages	<u>5,255,429</u>	<u>5,218,999</u>	<u>36,430</u>
PAYROLL TAXES			
Employer's Social Security and Medicare	391,110	404,415	(13,305)
State unemployment	6,500	6,500	-
Total Payroll Taxes	<u>397,610</u>	<u>410,915</u>	<u>(13,305)</u>
EMPLOYEE BENEFITS			
Group health	574,504	637,166	(62,662)
Life insurance	8,100	7,419	681
Group dental insurance	65,000	65,214	(214)
Vision and cafeteria plan	20,000	14,774	5,226
Disability insurance	44,000	42,339	1,661
Workers' compensation insurance	140,203	140,203	-
Employee assistance program	1,790	1,445	345
Physicals	45,000	41,529	3,471
Uniform allowance	98,100	97,521	579
Tuition reimbursement	10,000	4,321	5,679
Total Employee Benefits	<u>1,006,697</u>	<u>1,051,931</u>	<u>(45,234)</u>
TOTAL PERSONNEL	<u>6,659,736</u>	<u>6,681,845</u>	<u>(22,109)</u>

- continued -

CENTRAL COUNTY FIRE AND RESCUE
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002

- continued -

OPERATIONS

	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)
OCCUPANCY			
Rent	\$ 1,900	\$ 388	\$ 1,512
Electric	32,000	30,551	1,449
Gas	22,000	12,236	9,764
Water, sewer and trash	4,500	4,707	(207)
Telephone and communication	43,400	40,949	2,451
Radio repair	3,500	1,120	2,380
Building repair and maintenance	49,000	47,996	1,004
Total Occupancy	<u>156,300</u>	<u>137,947</u>	<u>18,353</u>
VEHICLE			
Pump service testing	1,350	1,000	350
Fuel	25,000	24,074	926
Routine maintenance and oil change	17,000	10,373	6,627
Routine parts	15,500	12,020	3,480
Vehicle repairs	53,000	43,822	9,178
Tires and tire repair	14,500	7,334	7,166
Total Vehicle	<u>126,350</u>	<u>98,623</u>	<u>27,727</u>
FIREFIGHTING			
Firefighting hand tools	3,000	84	2,916
Firefighting supplies	10,000	10,457	(457)
EMS supplies	6,000	5,620	380
SCBA supplies and small equipment	4,000	115	3,885
Rescue supplies and small equipment	1,500	1,430	70
Tactical operation support team	500	500	-
HAZMAT	1,750	1,319	431
Repairs - firefighting equipment	4,500	2,095	2,405
Turn-out gear	1,500	134	1,366
Total Firefighting	<u>32,750</u>	<u>21,754</u>	<u>10,996</u>
TOTAL OPERATIONS	<u>315,400</u>	<u>258,324</u>	<u>57,076</u>

- continued -

CENTRAL COUNTY FIRE AND RESCUE**SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

- continued -

ADMINISTRATION

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
OFFICE			
Office supplies	\$ 12,500	\$ 8,551	\$ 3,949
Postage and delivery	3,100	2,304	796
Computer supplies	2,000	521	1,479
Repairs and maintenance - office	2,800	1,773	1,027
Miscellaneous expenses	4,800	6,456	(1,656)
Total Office	<u>25,200</u>	<u>19,605</u>	<u>5,595</u>
 MANAGEMENT INFORMATION SYSTEMS			
Software	602	601	1
Support	9,000	8,882	118
Repairs and maintenance	4,500	3,342	1,158
System upgrades	1,000	507	493
Westplex information network	4,250	4,250	-
Total Management Information Systems	<u>19,352</u>	<u>17,582</u>	<u>1,770</u>
 OUTSIDE SERVICES			
Directors' fees	30,000	29,783	217
Legal fees	18,000	19,460	(1,460)
Accounting and auditing fees	19,450	19,233	217
Payroll service fees	9,350	9,554	(204)
Property and casualty insurance	47,025	47,025	-
Election expense	23,675	23,675	-
Notices, bids and advertising	2,500	2,389	111
Subscriptions	1,750	1,645	105
Dues and membership	7,500	9,169	(1,669)
Total Outside Services	<u>159,250</u>	<u>161,933</u>	<u>(2,683)</u>

- continued -

CENTRAL COUNTY FIRE AND RESCUE**SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

- continued -

ADMINISTRATION

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
PROFESSIONAL DEVELOPMENT			
Seminars and continuing education	\$ 16,475	\$ 12,389	\$ 4,086
Travel	17,000	16,144	856
Housing and meals	20,250	22,122	(1,872)
In-house programs	14,000	6,884	7,116
Training supplies	6,000	2,829	3,171
Total Professional Development	<u>73,725</u>	<u>60,368</u>	<u>13,357</u>
 COMMUNITY SERVICES			
Public relations	16,500	13,570	2,930
Public education	10,250	7,333	2,917
Honor guard	3,000	2,810	190
Incident scene investigation	2,500	950	1,550
Code management	6,500	1,964	4,536
Video production and maintenance	1,000	-	1,000
Total Community Services	<u>39,750</u>	<u>26,627</u>	<u>13,123</u>
 TOTAL ADMINISTRATION	<u>317,277</u>	<u>286,115</u>	<u>31,162</u>
 TOTAL CURRENT EXPENDITURES	<u>\$ 7,292,413</u>	<u>\$ 7,226,284</u>	<u>\$ 66,129</u>

- continued -

CENTRAL COUNTY FIRE AND RESCUE**SCHEDULE OF EXPENDITURES****BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2002**

- continued -

DEBT SERVICE

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
DEBT SERVICE			
Principal retirement	\$ 83,387	\$ 83,387	\$ -
Interest	<u>100,751</u>	<u>101,502</u>	<u>(751)</u>
 TOTAL DEBT SERVICE	 <u>\$ 184,138</u>	 <u>\$ 184,889</u>	 <u>\$ (751)</u>

CAPITAL OUTLAY

BUILDING AND REAL ESTATE			
Building improvements	<u>\$ 30,000</u>	<u>\$ 4,831</u>	<u>\$ 25,169</u>
 OPERATIONS EQUIPMENT			
Turn-out gear	<u>-</u>	<u>764</u>	<u>(764)</u>
 TOTAL CAPITAL OUTLAYS	 <u>\$ 30,000</u>	 <u>\$ 5,595</u>	 <u>\$ 24,405</u>