

University of Missouri, St. Louis

IRL @ UMSL

---

UMSLCAB - UMSL's Political Science Millennial  
Era Saint Louis Local Curated Area Budgets

Political Science Department

---

1-1-2004

## Financial Statements, 2003

Central County Fire and Rescue

Follow this and additional works at: <https://irl.umsl.edu/cab>

---

### Recommended Citation

Central County Fire and Rescue, "Financial Statements, 2003" (2004). *UMSLCAB - UMSL's Political Science Millennial Era Saint Louis Local Curated Area Budgets*. 747.  
<https://irl.umsl.edu/cab/747>

This Book is brought to you for free and open access by the Political Science Department at IRL @ UMSL. It has been accepted for inclusion in UMSLCAB - UMSL's Political Science Millennial Era Saint Louis Local Curated Area Budgets by an authorized administrator of IRL @ UMSL. For more information, please contact [marvinh@umsl.edu](mailto:marvinh@umsl.edu).



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

June 9, 2004

Denise J. Smith, Office Manager  
Central County Fire & Rescue  
St. Charles County  
#1 Timberbrook Drive  
St. Peters, MO 63376

Fiscal Period: One Year Ended December 31, 2003 ✓

Dear Ms. Smith:

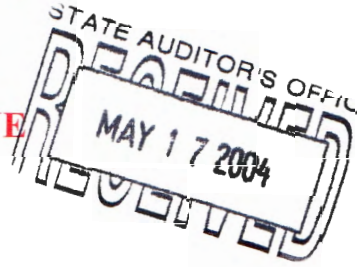
In accordance with Section 105.145, RSMo, we acknowledge receipt of the financial report of your political subdivision for the above-described fiscal period.

Thank you for your cooperation in sending this information.

Sincerely,

CLAIRE C. McCASKILL  
STATE AUDITOR

Judy Buerky  
Local Government Analyst



May 13, 2004

Ms. Claire C. McCaskill  
Missouri State Auditor  
State Auditor's Office  
P.O. Box 869  
Jefferson City, MO 65102


RE: 2003 Annual Audit

Dear Ms. McCaskill:

Per State Law enclosed please find our 2003 Annual Financial Audit for Central County Fire and Rescue as required.

If there is any further information you may need, please contact me.

Sincerely,

  
Denise J. Smith  
Office Manager

***CENTRAL COUNTY FIRE  
AND RESCUE***

***FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2003***

# ***CENTRAL COUNTY FIRE AND RESCUE***

**ST. PETERS, MISSOURI**

## **CONTENTS**

	<b>PAGE</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS:</b>	
Combined Balance Sheet - All Fund Types And Account Groups	<b>2</b>
Statement Of Revenues, Expenditures And Changes In Fund Balance - Governmental Fund Types - General Fund - Budget And Actual	<b>3</b>
Statement Of Revenues, Expenditures And Changes In Fund Balance - Governmental Fund Types - Capital Project Fund	<b>4</b>
Statement Of Revenues, Expenditures And Changes In Fund Balance - Governmental Fund Types - Debt Service Fund	<b>5</b>
Statement Of Revenues, Expenditures And Changes In Fund Balance - Fiduciary Fund Type - Pension Trust Fund	<b>6</b>
Notes To Financial Statements	<b>7</b>
<b>SUPPLEMENTARY INFORMATION:</b>	
Schedule Of Expenditures - Budget And Actual - General Fund	<b>13</b>
Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i>	<b>18</b>



## INDEPENDENT AUDITORS' 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, 2003 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.

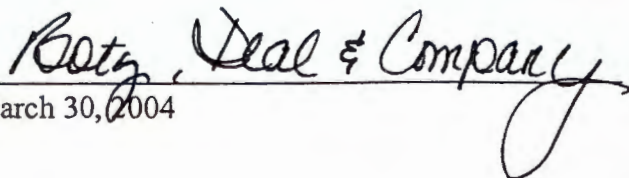
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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, 2003, 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 March 30, 2004, 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 in considering the results of our audit.

  
March 30, 2004

TWO WESTBURY DRIVE  
ST. CHARLES, MO 63301  
(636) 946-2800  
FAX (636) 946-2975  
botzdeal@botzdeal.com

**CENTRAL COUNTY FIRE AND RESCUE**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2003**

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUPS	
	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE	PENSION FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
<b>ASSETS AND OTHER DEBITS</b>						
Cash	\$ 2,182,245	\$ 3,210,366	\$ 862,595	\$ 304,754	\$ -	\$ -
Property and equipment	-	-	-	-	12,848,800	-
Amount available for debt retirement	-	-	-	-	-	862,595
Amount to be provided for long-term debt	-	-	-	-	-	9,820,866
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 2,182,245</b>	<b>\$ 3,210,366</b>	<b>\$ 862,595</b>	<b>\$ 304,754</b>	<b>\$ 12,848,800</b>	<b>\$ 10,683,461</b>
<b>LIABILITIES</b>						
Payroll related payables	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -
Deposits	5,100	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-	9,175,000
Capital lease obligation	-	-	-	-	-	1,508,461
<b>TOTAL LIABILITIES</b>	<b>5,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,683,461</b>
<b>EQUITY AND OTHER CREDITS</b>						
Investment in general fixed assets	-	-	-	-	12,848,800	-
Fund balances:						
Reserved for:						
Capital expenditures	-	3,210,366	-	-	-	-
Bond retirement	-	-	862,595	-	-	-
Employees retirement benefits	-	-	-	304,754	-	-
Unreserved	2,176,949	-	-	-	-	-
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>2,176,949</b>	<b>3,210,366</b>	<b>862,595</b>	<b>304,754</b>	<b>12,848,800</b>	<b>-</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$ 2,182,245</b>	<b>\$ 3,210,366</b>	<b>\$ 862,595</b>	<b>\$ 304,754</b>	<b>\$ 12,848,800</b>	<b>\$ 10,683,461</b>

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, 2003**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Taxes	\$ 6,540,301	\$ 6,540,301	\$ -
Permit income	118,259	118,259	-
Interest income	67,079	67,079	-
Miscellaneous income	19,880	19,922	42
<b>TOTAL REVENUES</b>	<u>6,745,519</u>	<u>6,745,561</u>	<u>42</u>
<b>EXPENDITURES</b>			
Current:			
Wages	4,976,855	4,976,851	4
Payroll taxes	379,004	379,004	-
Employee benefits	1,206,763	1,156,610	50,153
Occupancy	169,486	147,511	21,975
Vehicle	94,707	89,812	4,895
Firefighting	37,361	25,972	11,389
Office	25,327	22,830	2,497
Management information systems	19,350	12,371	6,979
Outside service	199,743	195,055	4,688
Professional development	46,550	32,739	13,811
Community services	39,750	33,497	6,253
<b>Total Current</b>	<u>7,194,896</u>	<u>7,072,252</u>	<u>122,644</u>
Debt Service:			
Principal retirement	88,525	88,525	-
Interest	96,439	96,439	-
<b>Total Debt Service</b>	<u>184,964</u>	<u>184,964</u>	<u>-</u>
Capital Outlays	<u>30,000</u>	<u>25,175</u>	<u>4,825</u>
<b>TOTAL EXPENDITURES</b>	<u>7,409,860</u>	<u>7,282,391</u>	<u>127,469</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(664,341)</b>	<b>(536,830)</b>	<b>127,511</b>
<b>OTHER FINANCING SOURCES</b>			
Sale of fixed assets	<u>267,648</u>	<u>267,648</u>	<u>-</u>
<b>REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<u><b>\$ (396,693)</b></u>	<u><b>(269,182)</b></u>	<u><b>\$ 127,511</b></u>
<b>FUND BALANCE - BEGINNING OF YEAR</b>		<u>2,446,131</u>	
<b>FUND BALANCE - END OF YEAR</b>		<u><b>\$ 2,176,949</b></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 PROJECTS FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

**REVENUES**

Interest income	<u>\$ 48,428</u>
-----------------	------------------

**EXPENDITURES**

Professional fees	10,797
Capital expenditures	<u>1,684,224</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,695,021</u></u>

**EXCESS OF EXPENDITURES  
OVER REVENUES**

(1,646,593)

**FUND BALANCE -  
BEGINNING OF YEAR**

4,856,959

**FUND BALANCE -  
END OF YEAR**

\$ 3,210,366

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, 2003**

**REVENUES**

Property taxes	\$ 1,138,836
Interest income	<u>9,924</u>
TOTAL REVENUES	<u>1,148,760</u>

**EXPENDITURES**

Debt Service:	
Principal retirement	375,000
Interest	<u>437,394</u>
TOTAL EXPENDITURES	<u>812,394</u>

**EXCESS OF REVENUES  
OVER EXPENDITURES**

336,366

**FUND BALANCE -  
BEGINNING OF YEAR**

526,229

**FUND BALANCE -  
END OF YEAR**

\$ 862,595

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, 2003**

**REVENUES**

Property taxes	\$ 563,458
Interest income	5,953
<b>TOTAL REVENUES</b>	<u>569,411</u>

**EXPENDITURES**

Pension contribution	416,833
Insurance	21,874
Professional fees	12,868
Miscellaneous	5
<b>TOTAL EXPENDITURES</b>	<u>451,580</u>

**EXCESS OF REVENUES  
UNDER EXPENDITURES**

117,831

**FUND BALANCE -  
BEGINNING OF YEAR**

186,923

**FUND BALANCE -  
END OF YEAR**

\$ 304,754

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



**CENTRAL COUNTY FIRE AND RESCUE**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2003**

**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** - 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 2004.

**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 agent in the District's name.

## 3. PROPERTY TAX

The District's property tax is levied by August 10<sup>th</sup> of each year based on the assessed value listed as of the prior January 1<sup>st</sup> for all property located in the District and appropriate taxing districts. Property taxes are due by December 31<sup>st</sup>, following the levy date, and a lien is placed on the property as of January 1<sup>st</sup> 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, 2003 was \$1,270,388,578.

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 2003.

<u>Purpose</u>	<u>Per \$100 of Assessed Valuation</u> <u>District's levy</u>
General	\$.5230
Pension	.0451
Debt service	.0581

## 4. PROPERTY AND EQUIPMENT

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

	<u>BALANCE -</u> <u>BEGINNING</u> <u>OF YEAR</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>RECLASS -</u> <u>IFICATIONS</u>	<u>BALANCE -</u> <u>END</u> <u>OF YEAR</u>
Land	\$ 62,937	\$ 1,020,237	\$ 50,000	\$ -	\$ 1,033,174
Buildings and improvements	4,642,660	-	205,313	1,550,729	5,988,076
Vehicles	4,239,952	51,968	-	-	4,291,920
Operations equipment	1,077,601	99,917	20,703	-	1,156,815
Office equipment	343,882	54,552	19,619	-	378,815
Construction in progress	<u>1,195,850</u>	<u>354,879</u>	<u>-</u>	<u>( 1,550,729)</u>	<u>-</u>
TOTAL	<u>\$11,562,882</u>	<u>\$ 1,581,553</u>	<u>\$ 295,635</u>	<u>\$ -</u>	<u>\$12,848,800</u>



## 5. LONG-TERM DEBT

Long-term debt consisted of the following at December 31, 2003:

- 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%	\$4,375,000
2002 Bonds with annual installments of \$345,156 to \$742,581 through February 2022, interest at 4% to 4.85%	4,800,000
	<u>\$9,175,000</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>\$1,508,461</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 2003 follows:

	BALANCE, BEGINNING OF YEAR	ADDITIONS	RETIREMENTS	BALANCE, END OF YEAR
Capital lease obligation payable	\$ 1,596,986	\$ -	\$ 88,525	\$ 1,508,461
General obligation bonds payable	<u>9,550,000</u>	<u>-</u>	<u>375,000</u>	<u>9,175,000</u>
TOTAL	<u>\$11,146,986</u>	<u>\$ -</u>	<u>\$ 463,525</u>	<u>\$10,683,461</u>

D. **Summary of Debt Services Requires to Maturity** - The estimated annual requirements to amortize all debt outstanding as of December 31, 2003, follows:

YEAR END 12/31	CAPITAL LEASE OBLIGATION		GENERAL OBLIGATION BONDS				GRAND TOTAL
	PRINCIPAL	INTEREST	SERIES 2001		SERIES 2002		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
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	150,019	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	\$ 1,508,461	\$ 609,138	\$ 4,375,000	\$ 2,216,118	\$4,800,000	\$ 2,518,410	\$16,027,127

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. The District has a pension contribution obligation of \$35,291 for the current year ended December 31, 2003.

**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.

## **SUPPLEMENTARY INFORMATION**

**CENTRAL COUNTY FIRE AND RESCUE**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

**PERSONNEL**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>WAGES</b>			
Department services	\$ 330,420	\$ 330,420	\$ -
Community services	242,853	242,853	-
Operations:			
Regular	3,230,486	3,230,485	1
Scheduled overtime	244,135	244,135	-
Unscheduled overtime	185,622	185,621	1
Sick	165,124	165,124	-
Vacation	348,665	348,664	1
Holiday	146,350	146,349	1
Uniforms	83,200	83,200	-
Total Wages	<u>4,976,855</u>	<u>4,976,851</u>	<u>4</u>
<b>PAYROLL TAXES</b>			
Employer's Social Security and Medicare	<u>379,004</u>	<u>379,004</u>	<u>-</u>
<b>EMPLOYEE BENEFITS</b>			
Group health	831,279	831,279	-
Group dental insurance	65,000	63,328	1,672
Vision and cafeteria plan	25,000	16,285	8,715
Life insurance	8,787	8,786	1
Disability insurance	45,885	45,885	-
Workers' compensation insurance	166,228	166,228	-
Employee assistance program	1,584	1,584	-
Physicals	45,000	11,386	33,614
Miscellaneous uniform expense	8,000	4,382	3,618
Tuition reimbursement	10,000	7,467	2,533
Total Employee Benefits	<u>1,206,763</u>	<u>1,156,610</u>	<u>50,153</u>
<b>TOTAL PERSONNEL</b>	<u>6,562,622</u>	<u>6,512,465</u>	<u>50,157</u>

- continued -

**CENTRAL COUNTY FIRE AND RESCUE**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

- continued -

**OPERATIONS**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>OCCUPANCY</b>			
Rent	\$ 300	\$ 300	\$ -
Electric	32,000	31,073	927
Gas	31,000	17,837	13,163
Water, sewer and trash	5,584	5,583	1
Telephone and communication	46,000	40,879	5,121
Radio repair	4,621	4,620	1
Firehouse expense	3,500	738	2,762
Building repair and maintenance	46,481	46,481	-
Total Occupancy	<u>169,486</u>	<u>147,511</u>	<u>21,975</u>
 <b>VEHICLE</b>			
Pump service testing	1,350	1,325	25
Fuel	31,700	31,678	22
Routine maintenance and oil change	13,500	13,140	360
Routine parts	8,990	8,986	4
Vehicle repairs	31,000	26,516	4,484
Tires and tire repair	8,167	8,167	-
Total Vehicle	<u>94,707</u>	<u>89,812</u>	<u>4,895</u>
 <b>FIREFIGHTING</b>			
Firefighting hand tools	3,000	339	2,661
Firefighting supplies	14,611	14,611	-
SCBA supplies and small equipment	2,000	1,290	710
EMS supplies	6,000	4,502	1,498
Rescue supplies and small equipment	2,000	-	2,000
Tactical operation support team	500	-	500
HAZMAT	1,750	-	1,750
Turn-out gear	1,000	462	538
Firefighting equipment repair	3,000	2,368	632
Miscellaneous repairs	3,500	2,400	1,100
Total Firefighting	<u>37,361</u>	<u>25,972</u>	<u>11,389</u>
 <b>TOTAL OPERATIONS</b>	 <u>301,554</u>	 <u>263,295</u>	 <u>38,259</u>

- continued -



**CENTRAL COUNTY FIRE AND RESCUE**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

- continued -

**ADMINISTRATION**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>OFFICE</b>			
Office supplies	\$ 13,000	\$ 11,669	\$ 1,331
Postage and delivery	3,100	2,447	653
Computer supplies	2,136	2,136	-
Repairs and maintenance - office	2,500	2,018	482
Miscellaneous expenses	4,591	4,560	31
Total Office	<u>25,327</u>	<u>22,830</u>	<u>2,497</u>
 <b>MANAGEMENT INFORMATION</b>			
<b>SYSTEMS</b>			
Software	600	600	-
Support	9,000	4,588	4,412
Repairs and maintenance	4,500	2,348	2,152
Westplex information network	4,250	4,250	-
System upgrades	1,000	585	415
Total Management Information Systems	<u>19,350</u>	<u>12,371</u>	<u>6,979</u>
 <b>OUTSIDE SERVICES</b>			
Directors' fees	32,000	32,000	-
Legal fees	20,000	17,592	2,408
Accounting and auditing fees	28,020	28,020	-
Payroll service fees	9,500	9,434	66
Property and casualty insurance	54,454	54,454	-
Election expense	44,019	44,019	-
Notices, bids and advertising	2,500	810	1,690
Subscriptions	1,750	1,266	484
Dues and membership	7,500	7,460	40
Total Outside Services	<u>199,743</u>	<u>195,055</u>	<u>4,688</u>

- continued -

**CENTRAL COUNTY FIRE AND RESCUE**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

- continued -

**ADMINISTRATION**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>PROFESSIONAL DEVELOPMENT</b>			
Seminars and continuing education	\$ 14,000	\$ 10,747	\$ 3,253
Travel	5,000	2,878	2,122
Housing and meals	12,550	10,375	2,175
In-house programs	10,000	5,454	4,546
Training supplies	5,000	3,285	1,715
Total Professional Development	<u>46,550</u>	<u>32,739</u>	<u>13,811</u>
 <b>COMMUNITY SERVICES</b>			
Public relations	16,500	15,285	1,215
Public education	10,250	9,038	1,212
Honor guard	3,000	2,738	262
Video maintenance & parts	1,000	236	764
Incident investigation	2,500	372	2,128
Code management	6,500	5,828	672
Total Community Services	<u>39,750</u>	<u>33,497</u>	<u>6,253</u>
 <b>TOTAL ADMINISTRATION</b>	 <u>330,720</u>	 <u>296,492</u>	 <u>34,228</u>
  <b>TOTAL CURRENT EXPENDITURES</b>	  <u>\$ 7,194,896</u>	  <u>\$ 7,072,252</u>	  <u>\$ 122,644</u>

- continued -

**CENTRAL COUNTY FIRE AND RESCUE**  
**SCHEDULE OF EXPENDITURES**  
**BUDGET AND ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

- continued -

**DEBT SERVICE**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
<b>DEBT SERVICE</b>			
Principal retirement	\$ 88,525	\$ 88,525	\$ -
Interest	96,439	96,439	-
	<u>          </u>	<u>          </u>	<u>          </u>
 <b>TOTAL DEBT SERVICE</b>	 <u>\$ 184,964</u>	 <u>\$ 184,964</u>	 <u>\$ -</u>

**CAPITAL OUTLAY**

<b>BUILDING AND REAL ESTATE</b>			
Building improvements	<u>\$ 30,000</u>	<u>\$ 25,175</u>	<u>\$ 4,825</u>



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



Board of Directors

***CENTRAL COUNTY FIRE AND RESCUE***

We have audited the general purpose financial statements of Central County Fire and Rescue, as of and for the year ended December 31, 2003, and have issued our report thereon dated March 30, 2004. 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.

**Compliance**

As part of obtaining reasonable assurance about whether Central County Fire and Rescue's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Central County Fire and Rescue's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

TWO WESTBURY DRIVE  
ST. CHARLES, MO 63301  
(636) 946-2800  
FAX (636) 946-2975  
botzdeal@botzdeal.com



This report is intended solely for the information and use of the Board of Directors, management and others within the Organization, and is not intended to be and should not be used by anyone other than these specified parties.

Betz, Deal & Company

March 30, 2004