



County Commission

400 East Locust Street

Union, MO 63084

<http://www.franklinmo.org/>

Regular Meeting Minutes

Tuesday, April 29, 2025

10:00 AM

Commission Chambers

Opening

I. Call to Order

Attendee Name	Present	Absent
Dave Schatz, Presiding Commissioner	<input checked="" type="checkbox"/>	
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>	
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>	
Mark Piontek, County Counselor	<input checked="" type="checkbox"/>	
Amanda Jasper, Executive Administrative Assistant	<input checked="" type="checkbox"/>	
Angela Gibson, Auditor	<input checked="" type="checkbox"/>	
Dawn Mentz, Assessor	<input checked="" type="checkbox"/>	
Matt Becker, Prosecuting Attorney	<input checked="" type="checkbox"/>	
Lisa Smart, Recorder	<input checked="" type="checkbox"/>	
Debbie Aholt, Treasurer	<input checked="" type="checkbox"/>	
Jim Grutsch, Highway Administrator	<input checked="" type="checkbox"/>	
Chuck Henderson, IT Director	<input checked="" type="checkbox"/>	
Sheriff Pelton	<input checked="" type="checkbox"/>	
Major Wild	<input checked="" type="checkbox"/>	

II. Minutes Approval

a. April 22, 2025

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

b. April 24, 2025

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

III. Public Request for Discussion/Action – NONE

IV. Action Items

- a. COMMISSION ORDER 2025-116 In the matter of uniting Franklin County communities in support of the law enforcement agencies on which our cities, towns, and citizens rely in support of the Blue Shield Program

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

- b. COMMISSION ORDER 2025-117 In the matter of appointing Jennifer Schwentker to the Franklin County Scenic Regional Library District Board

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

- c. COMMISSION ORDER 2025-118 In the matter of approving and authorizing execution of the Click It or Ticket Enforcement Campaign Subaward Agreement with the University of Central Missouri

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

- d. COMMISSION ORDER 2025-119 In the matter of appointing Dave Schatz to the Franklin County Transportation Committee as the Representative for Franklin County

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

- e. COMMISSION ORDER 2025-120 In the matter of approving the Consent Agenda and all items listed thereon

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

V. Discussion Items and Reports

a. Elected Official and Departmental Reports (as needed)

- ***Dawn Mentz, Assessor, advised that Real Estate Change Notices will be mailed out by the end of the week***
- ***Angela Gibson, Auditor, stated that Sikich is on campus performing the annual audit, expecting a July target date***

b. Commission Discussion – **NONE**

VI. Retirement Recognition

a. Angie Stanton – 25+ Years of Public Service / Prosecuting Attorney’s Office

VII. Adjournment

Meeting adjourned at 10:10 a.m.

Voter Name	Motion	Second	Aye
Dave Schatz, Presiding Commissioner			<input checked="" type="checkbox"/>
Paul Overschmidt, First District Commissioner		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>



County Commission

400 East Locust Street
Union, MO 63084
<http://www.franklinmo.org/>

WORKSHOP Meeting Minutes

Thursday, May 1, 2025

10:00 AM

Commission Chambers

I. Call to Order

Attendee Name	Present	Absent
Dave Schatz, Presiding Commissioner	<input checked="" type="checkbox"/>	
Paul Overschmidt, First District Commissioner	<input checked="" type="checkbox"/>	
Ken Cox, Second District Commissioner	<input checked="" type="checkbox"/>	
Mark Piontek, County Counselor	<input checked="" type="checkbox"/>	
Amanda Jasper, Executive Administrative Assistant	<input checked="" type="checkbox"/>	
Dawn Mentz, Assessor	<input checked="" type="checkbox"/>	
Jeff Titter, 911/Communications Director	<input checked="" type="checkbox"/>	
Abe Cook, EMA Director	<input checked="" type="checkbox"/>	
Jim Grutsch, Highway Administrator	<input checked="" type="checkbox"/>	

II. Discussion

- a. Discuss March 14, 2025, continued clean-up
 - ***Jim Grutsch, Highway Administrator, gave an update on debris clean-up from tornados. Asked what is the appropriate action to take for remaining debris? (i.e. vegetation) Just an area to drop stuff off.***
 - ***Dave Schatz, Presiding Commissioner, stated that we wouldn't be able to provide something for an unlimited amount of time, but what would be an appropriate cut-off time?***
 - ***Abe Cook asked if June 1st is reasonable and what about cost?***
 - ***Jim Grutsch stated that costs would be roughly \$1,000 per month.***
 - ***All agreed on final day of June 1st, close up on June 2nd.***
- b. Review of the May 6, 2025, Commission Meeting Agenda
 - ***A review of the Commission Meeting Agenda was held***

III. Adjournment

Meeting adjourned at 10:32 a.m.



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Wednesday, May 7, 2025
Contract/Agreement

**IN THE MATTER OF ACCEPTING THE PURCHASE
QUOTE AND MAINTENANCE QUOTE FROM
KEYTRAK, INC. AND AUTHORIZING THE PURCHASE
OF KEYTRAK GUARDIAN FOR THE FRANKLIN
COUNTY SHERIFF'S DEPARTMENT**

WHEREAS, KeyTrak, Inc. ("KeyTrak") provides secure key control through KeyTrak Guardian ("Guardian"), a customizable, electronic key and asset management modular security solution that enables the management of multiple types of assets providing a total lockdown solution for facilities desiring complete key and asset security; and

WHEREAS, the Franklin County Sheriff's Department has requested to purchase an additional 40-key panel box from KeyTrak for the Franklin County Detention Center along with renewing the annual maintenance agreement; and

WHEREAS, the total cost of the additional 40-key panel box is not to exceed \$4,121.40 and the annual maintenance is \$588.99 as shown on the Quotes from KeyTrak attached hereto and incorporated by reference herein; and

WHEREAS, the Franklin County Commission hereby finds and determines it is in the best interest of Franklin County to accept the Purchase Quote and Maintenance Quote and from KeyTrak for the benefit of the Franklin County Sheriff's Department.

IT IS THEREFORE ORDERED by the Franklin County Commission that the Purchase Quote and Maintenance Quote from Keytrak, Inc. are hereby accepted and approved and that Sheriff Steve Pelton is authorized to execute any and all documents as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of the County of Franklin, Missouri.

IT IS FURTHER ORDERED that a copy of this Order and the Quotes be provided to KeyTrak, Inc.; Sheriff Steve Pelton; Mandy Wanecke, Sheriff's Department; Shakara Bray, Purchasing Director; Lynne Maloney, Accounts Payable; and to Angela Gibson, Auditor.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

COMMISSION ORDER PRECERTIFICATION FORM

Please return this completed form to the Purchasing Department to make a request for solicitation, contract, or contract renewal for the expenditure of funds.

Date: 04/30/2025

Official/Appointed Requestor: Mandy Warnecke-Franklin County Sheriff's Office

Name of item/service requesting: Purchase of additional equipment-40 key panel box along
renewing annual maintenance agreement for 5 years

(Proposed specifications/contract documents/quotes should be attached to form)

Budget Information: List the account(s) and estimated amount(s) used to make the purchase.

Account	Estimated Amount
<u>620-390-651104</u>	<u>40 Key Panel Box-\$4121.40</u>
<u>620-390-632200</u>	<u>Annual Maintenance-\$588.99</u>
<hr/>	<hr/>

Auditor approval of funds: *Angela Gibson* Date: 4/30/2025

Purchasing Director approval: _____ Date: _____

Circle One: Solicitation New Contract Renew Existing Signature

Attached solicitation information and no: _____

Previous Commission Order number if applicable: CO 2022-18

Cooperative Agreement Number/Information: _____

Notes: We would like to sign the 5 year maintenance agreement as this is the most cost effective option

Date of Agenda for Commission approval: _____
(Attached is all corresponding information; signed contract, awarding vendor, required documents.)



SCHEDULE A

Deal #: HICKSSTE041825095915 - 01

April 18, 2025 10:10 AM

ACCOUNT	CUSTOMER NAME	CUSTOMER ADDRESS
K44633	FRANKLIN COUNTY SHERIFF'S DEPARTMENT	1 BRUNS LN UNION, MO 63084-3221

ACCOUNT	SHIP TO NAME
K44633	FRANKLIN COUNTY SHERIFF'S DEPARTMENT

QTY	GUARDIAN ITEMS
1	40 KEY PANEL, CLEAR DOOR, 16 KEY PKG (NEW INSTALL) Includes Clear Door, Drywall Mounting Kit, 20 x 1.25 D Rings, and Crimping Tools.

Please make payment in U.S. Dollars only.
Prices are valid for 30 days after presentation.

Cash Price Excluding Taxes (Installation and Training Included)	\$3,869.00
Freight	\$252.40
Gross Amount Due	\$4,121.40

Customer's signature below represents Customer's acknowledgement that Customer has read and understood the terms and conditions located at www.keytrak.com/docs/abu45399 and Customer's agreement to be bound by the terms and conditions of the Agreement listed therein. The persons signing below on behalf of each party represent and warrant that they are duly authorized to execute this Schedule and bind their respective parties hereto and that no other signatures are required.

FRANKLIN COUNTY SHERIFF'S DEPARTMENT	KeyTrak, Inc.
BY: _____ SIGNATURE	BY: _____ SIGNATURE
_____ PRINTED NAME / TITLE	_____ PRINTED NAME / TITLE
DATE: _____	DATE: _____
_____ BILLING EMAIL ADDRESS	KeyTrak, Inc. 200 Quality Circle, College Station, TX 77845 Ph. 800-541-5033 Fax. 937-485-4040



SCHEDULE B

Deal #: HICKSSTE041825095915 - 01

April 18, 2025 10:10 AM

ACCOUNT	CUSTOMER NAME	CUSTOMER ADDRESS
K44633	FRANKLIN COUNTY SHERIFF'S DEPARTMENT	1 BRUNS LN UNION, MO 63084-3221

ACCOUNT	LOCATIONS
K44633	FRANKLIN COUNTY SHERIFF'S DEPARTMENT

ITEMS TO BE SUPPORTED:

QTY	GUARDIAN ITEMS	***INCLUDED SUPPORT***	ACCOUNT
1	ADDITIONAL PANEL	***	K44633
1	ADDITIONAL PANEL		K44633
1	GUARDIAN AUTOMATED REPORT GENERATOR		K44633
1	GUARDIAN VCP PANEL		K44633
1	GUARDIAN WEB PLUS		K44633

*** These items include one year of support for no additional cost. After the one year of included support has expired, in addition to the billing amount indicated below, support will be provided at KeyTrak's then-current rates for each item. ***

If a KeyTrak, KeySafe, Guardian, or Key Systems product is listed above, KTI will perform either Depot Maintenance Service, or On-Site Maintenance Service, as more fully described in the Terms and Conditions, at KTI's sole discretion.

ADDITIONAL MAINTENANCE TERM OPTIONS:

	Monthly Billing	Annual Billing
<input type="checkbox"/> 1 Year	\$80.01	\$880.10
<input type="checkbox"/> 2 Year	\$73.85	\$812.40
<input type="checkbox"/> 3 Year	\$61.55	\$677.00
<input type="checkbox"/> 4 Year	\$57.24	\$629.61
<input type="checkbox"/> 5 Year	\$53.54	\$588.99

(KeyTrak supplies are not included in any of the above maintenance plans.)

PAYMENT OPTIONS:

Monthly Payment Option Annual Payment Option

If a Payment Option is not selected, you will be billed monthly.

Customer's signature below represents Customer's acknowledgement that Customer has read and understood the terms and conditions located at www.keytrak.com/docs/abu45399 and Customer's agreement to be bound by the terms and conditions of the Agreement listed therein. The persons signing below on behalf of each party represent and warrant that they are duly authorized to execute this Schedule and bind their respective parties hereto and that no other signatures are required.

FRANKLIN COUNTY SHERIFF'S DEPARTMENT	KeyTrak, Inc.
BY: _____ SIGNATURE	BY: _____ SIGNATURE
_____ PRINTED NAME / TITLE	_____ PRINTED NAME / TITLE
DATE: _____	DATE: _____
_____ BILLING EMAIL ADDRESS	KeyTrak, Inc. 200 Quality Circle, College Station, TX 77845 Ph. 800-541-5033 Fax. 937-485-4040



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Wednesday, May 7, 2025
Contract/Agreements

IN THE MATTER OF APPROVING AN ONSITE MAINTENANCE AGREEMENT WITH SMITHS DETECTION FOR THE SECURITY SCREENING EQUIPMENT AT THE FRANKLIN COUNTY JUDICIAL CENTER

WHEREAS, the Franklin County Judicial Center is equipped with security screening equipment that requires routine maintenance; and

WHEREAS, the Purchasing Agent for Franklin County sought and received a proposal for a maintenance agreement for said equipment; and

WHEREAS, Smiths Detection has previously provided maintenance of the equipment and has offered to renew the existing maintenance agreement.

IT IS THEREBY ORDERED, that the County of Franklin, Missouri hereby accepts and approves the proposal from Smiths Detection for a maintenance agreement for the security screening equipment at the Franklin County Judicial Center, in accordance with the proposal attached hereto and incorporated herein by reference as if fully set forth; and

IT IS FURTHER ORDERED, that either Commissioner is hereby authorized and directed to execute the proposal, and such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of and as the act and deed of the County of Franklin; and

IT IS FURTHER ORDERED, that the County shall, and is hereby authorized and directed to, take such further action, and execute and deliver such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Order; and

IT IS FURTHER ORDERED, that a copy of this Order be provided to Tim Baker, County Clerk, Lieutenant Allen Beckett, Sheriff's Office, Shakara Bray, Purchasing Agent, Debbie Aholt, County Treasurer, and Angela Gibson, County Auditor.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

COMMISSION ORDER PRECERTIFICATION FORM

Please return this completed form to the Purchasing Department to make a request for solicitation, contract, or contract renewal for the expenditure of funds.

Date: 4/28/25

Official/Appointed Requestor: Morgan Elbert - Presiding Judge's Secretary

Name of item/service requesting: On-site Service Agreement, of the Security equipment, through Smiths Detection for Historic Courthouse.

(Proposed specifications/contract documents/quotes should be attached to form)

Coverage: 4/23/25 - 4/22/26

Budget Information: List the account(s) and estimated amount(s) used to make the purchase.

Account	Estimated Amount
<u>100-250-626100</u>	<u>\$6,529.00</u>

Auditor approval of funds: _____ Date: _____

Purchasing Director approval: _____ Date: _____

Circle One: Solicitation New Contract Renew Existing Signature

Attached solicitation information and no: _____

Previous Commission Order number if applicable: _____

Cooperative Agreement Number/Information: _____

Notes: _____

Date of Agenda for Commission approval: _____

(Attached is all corresponding information; signed contract, awarding vendor, required documents.)

Service Quotation

smiths detection

bringing technology to life

Smiths Detection
 2202 Lakeside Blvd
 Edgewood Maryland 21040
 USA
 T -

Valid from	04/23/2025	Valid to	07/23/2025	Quotation No.	20156633
Date	04/23/2025				
Sold to No.	317838				
Sold to name	FRANKLIN COUNTY MISSOURI				
Sold to address	400 E LOCUST , RM 201 UNION Missouri 63084 USA				
Phone No.	636-583-1550	Smiths Contact Person	Clarissa Johnson		
Fax No.		Phone No.	410-612-2578		
Email		Fax No.			
		Email	clarissa.johnson@smiths-detection.com		

Ship to No.	644385	Terms of Delivery	
Ship to name	FRANKLIN COUNTY SHERIFF'S OFFICE HISTORIC COURT HOUSE	Payment Terms	Z009 Net 30
Ship to address	15 S. CHURCH STREET UNION Missouri 63084 USA	Contact Person	MEAGAN JOHNSON
Phone No.	5733681136	Tel	636-854-6279
Fax No.			
Email	ringleton@franklinmo.net		

Equipment		Planned Service	-
Material		Warranty	
Serial No.			-
Quantity	1	Service Contract	-

Item No.	Material Information		Qty	UoM	Unit Price	Total Unit Price	Curr
10	Material No.	6030DI-1PMCM	1.000	EA	6529.00	6529.00	USD
	Material Description	ON-SITE COVERAGE (36 HRS) W/PMI					

Total Unit Price	6529.00
Grand Total	6529.00

The grand total price of our quotation does not include pricing for alternatives and/or options

Service Quotation

smiths detection

bringing technology to life

Smiths Detection
 2202 Lakeside Blvd
 Edgewood Maryland 21040
 USA
 T -

Valid from	04/23/2025 Valid to 07/23/2025	Quotation No	20156633
Date	04/23/2025	Customer Reference No.	
Sold to No.	317838	Customer Reference Date	
Sold to name	FRANKLIN COUNTY MISSOURI	RMA No.	
Sold to address	400 E LOCUST , RM 201 UNION Missouri 63084 USA		
Equipment		Planned Service	-
Material		Warranty Details	
Serial No.			-
Quantity	1	Contract Details	-

Additional Remarks	<p>ON-SITE COVERAGE (36 HRS) W/PMI HS: 6030di SN: 129598</p> <p>COVERAGE PERIOD 04/23/2025 - 04/22/2026</p> <p>1 YEAR ONSITE COVERAGE</p> <p>ON-SITE SERVICE AGREEMENT On-Site Service Coverage # 8:00 a.m. # 5:00 p.m., Monday # Friday excluding holidays Typical Response Time: within 36 hours of receiving call Includes all Labor, Travel Time and Travel Expenses Includes all Replacement Parts required Reachbacktm-ReachbackIDtm # 24 hour by 7 day Call Center Support One Annual Preventive Maintenance check. Complete operational and calibration procedure performed Valued Customer Status # 15% Discount on Instructor Led Training</p>
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Standard Terms and Conditions	<p>This Sale is subject to Smiths Detection Terms and Conditions of Sale. All other terms and conditions are hereby expressly rejected. Smiths Detection terms and conditions are available on our website: http://www.smithsdetection.com/US_terms_conditions.php Where applicable, this sale is contingent on Smiths obtaining the required export licenses and end user certificates.</p>
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Customer acknowledge (sign):

Date:



COMMISSION ORDER

STATE OF MISSOURI
County of Franklin

} ss.

Wednesday, May 7, 2025
Renewal

**IN THE MATTER OF APPROVING AND
AUTHORIZING THE RENEWAL OF A
SERVICE CONTRACT WITH VANGUARD
APPRAISALS, INC.**

WHEREAS, prior hereto Franklin County entered into various licenses and agreements with Vanguard Appraisals, Inc. ("Vanguard") for the benefit of the Franklin County Assessor's Office; and

WHEREAS, it is necessary to renew the Service Contract ("Agreement") with Vanguard to continue utilizing the products and services provided by Vanguard; and

WHEREAS, the Agreement with Vanguard is for a one-year term commencing May 1, 2025 through May 1, 2026 for the total cost not to exceed \$27,875.00, as shown in the invoice attached hereto and incorporated by reference herein; and

WHEREAS, the Franklin County Commission hereby finds and determines it is in the best interest of Franklin County to approve and authorize renewal of the Agreement with Vanguard.

IT IS THEREFORE ORDERED by the Franklin County Commission, that the renewal of the Service Contract with Vanguard Appraisals Inc. is hereby accepted and approved and that either Commissioner is authorized to execute said Agreement and any and all documents as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of the County of Franklin, Missouri.

IT IS FURTHER ORDERED that a copy of this Order and an executed copy of the Agreement be provided to Vanguard Appraisals, LLC; Dawn Mentz, Assessor; Elizabeth Hellmann, Assessor's Office; Shakara Bray, Purchasing Director; Lynne Maloney, Accounts Payable; and to Angela Gibson, Auditor.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

COMMISSION ORDER PRECERTIFICATION FORM

Please return this completed form to the Purchasing Department to make a request for solicitation, contract, or contract renewal for the expenditure of funds.

Date: April 28, 2025

Official/Appointed Requestor: Dawn Mentz, Assessor

Name of item/service requesting: Renewal Service Contract with Vanguard Appraisals, Inc

One-Year Term: May 01, 2025 - May 01, 2026

(Proposed specifications/contract documents/quotes should be attached to form)

Budget Information: List the account(s) and estimated amount(s) used to make the purchase.

Account	Estimated Amount
<u>300-204-629.100</u>	<u>\$27,875.00</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

Auditor approval of funds: _____ Date: _____

Purchasing Director approval: _____ Date: _____

Circle One: Solicitation New Contract **Renew Existing** Signature

Attached solicitation information and no: _____

Previous Commission Order number if applicable: 2024-140

Cooperative Agreement Number/Information: _____

Notes: _____

Date of Agenda for Commission approval: _____

(Attached is all corresponding information; signed contract, awarding vendor, required documents.)



VANGUARD APPRAISALS, INC.

1065 SIERRA CT NE SUITE D

CEDAR RAPIDS, IA 52402

PHONE # 319-365-8625 FAX # 319-365-0142

April 23, 2025

Dawn Copeland-Mentz
Franklin County
400 East Locust
Suite 105A
Union MO 63084-1608

RE: Service Renewals

Dear : Dawn

Thank you for purchasing our CAMAvision products. Throughout the year we hope that you have found the people, products and service of Vanguard Appraisals, Inc. to have met or exceeded all of your expectations. This letter is to let you know that your current service contract is expiring.

Enclosed is an auto renewal invoice with a detailed listing of the modules that are due. To guarantee uninterrupted service, it's important that we receive your renewal payment by the invoice due date.

All of us at Vanguard Appraisals, Inc. look forward to working with you and as always, hearing your software enhancement suggestions in the year ahead. Thank you for allowing us to be of service to you.

Sincerely,

Brad M. Miller
CEO/Senior Vice President

Enclosure

Thank You!



Vanguard Appraisals, Inc.
 1065 Sierra CT NE, Suite D
 Cedar Rapids, IA 52402

Invoice

ACCOUNT #	DATE	RENEWAL	INVOICE #
MO0036	04/23/2025	05/01/2026	1589

TOTAL	PAYMENTS	BALANCE	DUE DATE
\$27,875.00	\$0.00	\$27,875.00	05/30/2025

Franklin County Assessor
 400 East Locust
 Suite 105A
 Union, MO 63084-1608

LICENSE NUMBERS
CONSOL095

QTY	ITEM	DESCRIPTION	INSTALLED	AMOUNT
1	AGB110	Agricultural Building Pricing Service Fee	05/01/2003	\$1,000.00
1	COMP075	Component Commercial/Industrial Pricing Service Fee	05/01/2003	\$1,000.00
1	DDE2001	DDE Connector Service Fee	09/12/2011	\$150.00
1	EQUITY108	Comparable Search Service Fee	12/23/2008	\$650.00
1	GIS0018	GIS Web Export Service Fee	04/01/2007	\$950.00
1	GUIDE039	Personal Property My Guide Service Fee	01/27/2012	\$300.00
1	INC027	Income Approach Service Fee	12/01/2011	\$850.00
1	NET0112	Network Upgrade (includes NT0112.01) Service Fee	05/01/2003	\$1,725.00
17	NT0112.[02-18]	Network Additional Seat Service Fee	05/01/2003	\$4,675.00
1	PBKUP034	Personal Property Backup Service Fee	06/30/2023	\$150.00
1	PCOM112	Precomputed Commercial/Industrial Pricing Service Fee	05/01/2003	\$1,250.00
1	PIC0125	PhotoVision Service Fee	05/01/2003	\$1,200.00
1	PP0055	Personal Property Service Fee	01/27/2012	\$1,750.00
1	PPIMP023	Personal Property Account Management Service Fee	11/16/2015	\$350.00
1	PPWEB023	Personal Property Website Service Fee	09/01/2017	\$500.00
1	PPeFIL20	Personal Property Website with eFile online submissions Service Fee	01/10/2018	\$3,500.00
1	PRO0045	Pro Version Upgrade Service Fee	10/01/2006	\$925.00
1	RES3143	Residential Pricing Service Fee	05/01/2003	\$1,600.00
1	RNET191	Remote Edit (includes RNT191.01) Service Fee	01/08/2014	\$1,050.00
6	RNT191.[02-07]	Remote Edit Additional Seat Service Fee	10/17/2014	\$1,650.00
1	SK0147	Sketch Service Fee	05/01/2003	\$1,000.00
1	TDLST011	To Do List Service Fee	12/22/2008	\$500.00
1	VSCAN047	VCS Scanner Service Fee	01/27/2012	\$400.00
1	XDB007.01	Database (Additional) Service Fee	05/14/2008	\$750.00
		Service Fee Sub Total		\$27,875.00



Tabled ↓

Commission Order No. 2025-97

Second Quarter Term 2025

COMMISSION ORDER

STATE OF MISSOURI
County of Franklin

} ss.

Tuesday, April 8, 2025
Renewal

**IN THE MATTER OF APPROVING AND
AUTHORIZING THE RENEWAL OF A
SERVICE CONTRACT WITH VANGUARD
APPRAISALS, INC.**

Account #

300-204-629.100

Previous C/O: 2024-140

WHEREAS, prior hereto Franklin County entered into various licenses and agreements with Vanguard Appraisals, Inc. ("Vanguard") for the benefit of the Franklin County Assessor's Office; and

WHEREAS, it is necessary to renew the Service Contract ("Agreement") with Vanguard to continue utilizing the products and services provided by Vanguard; and

WHEREAS, the Agreement with Vanguard is for a one year term commencing ~~April 14, 2025 through April 14, 2026~~ ^{May 01, 2025 through May 01,} for the total cost not to exceed ~~\$14,375.00~~, as shown in the invoice attached hereto and incorporated by reference herein; and ^{\$ 27,875.00}

WHEREAS, the Franklin County Commission hereby finds and determines it is in the best interest of Franklin County to approve and authorize renewal of the Agreement with Vanguard.

IT IS THEREFORE ORDERED by the Franklin County Commission, that the renewal of the Service Contract with Vanguard Appraisals Inc. is hereby accepted and approved and that the Presiding Commissioner is authorized to execute said Agreement and any and all documents as may be necessary or desirable to carry out and comply with the intent of this Order, for and on behalf of the County of Franklin, Missouri.

IT IS FURTHER ORDERED that a copy of this Order and an executed copy of the Agreement be provided to Vanguard Appraisals, LLC; Dawn Mentz, Assessor; Elizabeth Hellmann, Assessor's Office; Shakara Bray, Purchasing Director; Lynne Maloney, Accounts Payable; and to Angela Gibson, Auditor.

Renewal Service Contract with Vanguard Appraisals, Inc

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Wednesday, May 7, 2025

IN THE MATTER OF DISTRIBUTING FUNDING FROM THE OPIOID SETTLEMENT FUND TO THE SHERIFF OF FRANKLIN COUNTY, MISSOURI FOR ASSISTANCE WITH OPIOID PREVENTION

IN THE MATTER OF APPROVING AND AUTHORIZING THE DISTRIBUTION OF FRANKLIN COUNTY OPIOID SETTLEMENT FUNDS

WHEREAS, the County of Franklin, Missouri, has incurred financial losses to combat the harms of the opioid epidemic including, but not limited to, costs for law enforcement; prosecution; public safety; incarceration; medical care; addiction treatment; counseling and withdrawal services; family protective services; social services; and coroner services due to the misbranding and overabundance of opioids; and

WHEREAS, on January 29, 2019, Franklin County filed a Petition against manufacturers; distributors; pharmacies; pharmacy benefit managers; and physicians legally responsible for the wrongful distribution of prescription opiates and damages caused thereby (the "Defendants") captioned *Jefferson County et al. v. Donnie E. Williams, M.D., et al.*, No. 1922-CC00203 (the "Petition"), asserting six causes of action relating to the alleged manufacture, promotion, distribution, monitoring, and/or sale of opioid products, including claims of public nuisance, negligence per se-illegal diversion, negligence, fraud in the omission, fraud, and negligent misrepresentation; and

WHEREAS, on July 24, 2019, Franklin County's claims were severed from the Petition and remanded to the Missouri Circuit Court, Twenty-Second Judicial Circuit, St. Louis City; and

WHEREAS, on October 21, 2019, Franklin County, joined by Jefferson County, filed an Amended Petition against the Defendants captioned *Jefferson County et al. v. Donnie E. Williams, M.D., et al.*, No. 1922-CC00203-01 (the "Amended Petition") seeking damages for reimbursement of expenses for the provision of governmental services expended to combat the harms of the opioid epidemic; and

WHEREAS, on December 20, 2019, Franklin County's claims were further severed and transferred to the Missouri Circuit Court, Twentieth Judicial Circuit, Franklin County, and assigned case number 20AB-CC00006; and

WHEREAS, Franklin County has received Opioid Settlement Funds to abate public costs expended fighting the opioid epidemic and for future costs to finance community efforts aimed at ending the crisis that has caused death, abuse, addiction, crime, and social and familial destruction in Franklin County; and

WHEREAS, narcotics detectives with the Franklin County Sheriff's Office play a critical role in ensuring public safety by focusing on prevention and working with community members, healthcare providers, and local organizations to address the root causes of opioid misuse; and

WHEREAS, the collaborative effort will help build a safer, more resilient community; and

WHEREAS, Franklin County has seen a dramatic increase in opioid abuse, which has stretched the Franklin County Sheriff's narcotics unit due to rising call volumes and the demands of outreach programs; and

WHEREAS, the Sheriff of Franklin County has requested an additional narcotics detective for the Sheriff's Office who will help manage the increased workload due to the increase in opioid abuse, and will help save lives by enabling earlier intervention and providing necessary resources to prevent opioid misuse before it escalates further; and

WHEREAS, by addressing opioid misuse proactively, we can reduce the long-term impacts of the crisis and prevent further tragedies in our County; and

WHEREAS, the additional detective will focus on Community Outreach and Education, Collaboration with Healthcare Providers, Data Collection and Analysis, and finally Investigation and Enforcement; and

WHEREAS, the Franklin County Commission hereby finds and determines it is in the best interest of Franklin County to approve and authorize the distribution of Franklin County Opioid Settlement Funds to the Sheriff of Franklin County.

IT IS THEREFORE ORDERED by the Franklin County Commission that the distribution of Franklin County Opioid Settlement Funds is hereby approved and authorized as hereinafter set forth:

Year One Investment:

Salary 15-year employee	\$74,651.20
Benefits	\$14,930.24
Deputy Equipment (laptop, tactical vest, etc...)	\$ 5,000.00
Vehicle – Tahoe	\$56,000.00
Vehicle K-9 Equipped	\$34,000.00
K-9	\$ 7,500.00
Home Kennel + Outdoor Run	\$ 1,900.00
Misc K-9 Equipment (Bite Sleeve, E-Collar, harness, etc...)	\$ 1,500.00
Vet & Food (Yearly)	<u>\$ 1,700.00</u>
1 Year Total	\$197,181.44

Yearly Recurring Cost:

Salary 15-year employee	\$74,651.20
Benefits	\$14,930.24
Vet & Food (Yearly)	<u>\$ 1,700.00</u>
Recurring Total	\$91,281.44

IT IS FURTHER ORDERED that a copy of this Order be provided to Steven M. Pelton, Sheriff; Tim Baker, County Clerk; Angela Gibson, Auditor; Debbie Aholt, Treasurer; Rhonda Parks, Human Resources.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

FRANKLIN COUNTY SHERIFF'S OFFICE

STEVEN M. PELTON, SHERIFF
TREVOR J. WILD SR, CHIEF DEPUTY



#1 BRUNS DRIVE

UNION, MO 63084

BUSINESS PHONE (636) 583-2560
ALTERNATE PHONE (636) 583-2567
EMERGENCY 911

FCNEU Community Outreach and Education Specialist – Uniformed Deputy and K-9

Job Summary:

The primary responsibility of this role is to engage in community outreach and education efforts focused on the opioid epidemic. The Franklin County Deputy, along with their K-9 partner, will work to foster positive relationships within the community, provide educational programs, and support initiatives aimed at reducing opioid misuse and addiction.

Key Responsibilities:

- **Community Outreach:** Conduct regular outreach activities in schools, community centers, and public events to raise awareness about the dangers of opioid misuse and addiction.
- **Educational Programs:** Develop and deliver educational presentations and workshops on opioid prevention, treatment options, and resources available for individuals and families affected by opioid addiction.
- **K-9 Demonstrations:** Utilize the K-9 partner in demonstrations to engage the community and highlight the role of law enforcement in combating the opioid crisis.
- **Collaboration:** Work collaboratively with local organizations, healthcare providers, and other law enforcement agencies to support community-based initiatives and programs.
- **Support Services:** Provide information and referrals to individuals seeking help for opioid addiction, including connecting them with treatment facilities and support groups.
- **Patrol Support:** Provide support in law enforcement operations as needed, including narcotics detection and search and rescue missions.
- **Record Keeping:** Maintain detailed records of outreach activities, educational programs, and K-9 deployments to track progress and measure the impact of community outreach efforts.

Qualifications:

- Certified law enforcement officer.
- Strong understanding of the opioid epidemic and its impact on the community.
- Excellent communication and public speaking skills.

- Ability to work collaboratively with community organizations, schools, and healthcare providers.
- Commitment to public safety and community well-being.
- Physical fitness and ability to handle the demands of working with a K-9 partner.

Preferred Qualifications:

- Experience in educational program development and delivery.
- Knowledge of local resources and organizations related to opioid prevention and treatment.
- Previous experience in a community policing or outreach role.

Working Conditions:

This position requires regular interaction with the public and participation in community events. The deputy will work both indoors and outdoors, with occasional exposure to challenging environments. The role involves handling a trained K-9 partner, requiring physical fitness and adherence to safety protocols.

FRANKLIN COUNTY SHERIFF'S OFFICE

STEVEN M. PELTON, SHERIFF
TREVOR J. WILD SR, CHIEF DEPUTY



#1 BRUNS DRIVE

UNION, MO 63084

BUSINESS PHONE (636) 583-2560
ALTERNATE PHONE (636) 583-2567
EMERGENCY 911

Year One Investment:

Salary 15 Year Deputy \$74,651.20

Benefits \$14,930.24

Deputy Equipment (laptop, tactical vest, etc....) \$5,000.00

Vehicle – Tahoe \$56,000.00

Vehicle K-9 Equipped \$34,000.00

K-9 \$7,500.00

Home Kennel + Outdoor Run \$1,900.00

Misc K-9 Equipment (Bite sleeve, Ecollar, harness, etc....) \$1,500.00

Vet & Food (Yearly) \$1,700.00

Year One Total = \$197,181.44

Yearly Recurring Cost:

Salary 15 Year Deputy \$74,651.20

Benefits \$14,930.24

Vet & Food (Yearly) \$1,700.00

Recurring Total = \$91,281.44



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Wednesday, May 7, 2025
Appointment

**IN THE MATTER OF APPOINTING JOHN JASPER
TO THE FRANKLIN COUNTY TRANSPORTATION
COMMITTEE AS THE REPRESENTATIVE FOR
UNION TOWNSHIP**

WHEREAS, on the 10th day of December 2024, the Franklin County Commission adopted Commission Order 2024-435, thereby appointing Dave Laramore as the Union Township representative to the Franklin County Transportation Committee through December 31, 2025; and

WHEREAS, Dave Laramore is no longer the Union Township representative to the Franklin County Transportation Committee; and

WHEREAS, the Franklin County Commission has voted to appoint John Jasper as the Union Township representative to the Franklin County Transportation Committee; and

WHEREAS, the Franklin County Commission hereby finds and determines it is in the best interest of Franklin County to appoint John Jasper as the representative for Union Township to the Franklin County Transportation Committee for the term beginning May 7, 2025, through December 31, 2025.

IT IS THEREFORE ORDERED by the Franklin County Commission that John Jasper, representing Union Township, be and is hereby appointed as the representative for Franklin County to the Franklin County Transportation Committee for the term beginning May 7, 2025, through December 31, 2025.

IT IS FURTHER ORDERED that a copy of this Order be provided to Jim Grutsch, Highway Administrator; and to Michelle Patke, Highway Department.

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District



COMMISSION ORDER

STATE OF MISSOURI }
County of Franklin } ss.

Wednesday, May 7, 2025
Report

**IN THE MATTER OF
APPROVING THE CONSENT
AGENDA AND ALL THE
ITEMS LISTED THEREON**

WHEREAS, in the course of the daily operation of county government certain routine actions are necessary; and

WHEREAS, certain of the routine items referred to above involve either the issuance of licenses, the receipt of funds or the authorization of accounts payable and/or abstract of fees; and

WHEREAS, the approval of such routine matters can be approved through the use of a "Consent Agenda"; and

WHEREAS, in order to afford a better record of what has been approved through the use of the Consent Agenda it has been determined that it would be appropriate to pass a commission order weekly which approves all items contained in the Consent Agenda.

IT IS THEREFORE ORDERED by the County Commission of Franklin County that the Consent Agenda for May 7, 2025, addressing the below listed items is hereby approved, to wit:

Abstract of Fees: Prosecuting Attorney's Fees – April 2025
Building Department Fees – April 2025

Other: Highway 100 Community Improvement District – Annual Report
St. Clair Fire Protection District – Annual Financial Report

Presiding Commissioner

Commissioner of 1st District

Commissioner of 2nd District

MEMO

To: Amanda Jasper
From: Angie Stanton
Subject: April, 2025
Date: May 5, 2025

The following is the information on our accounts that checks are taken to the Treasurer each month.

PA fees	\$400.00
Account #4	
Plus interest	\$.32 for April, 2025

BUILDING DEPARTMENT'S MONTHLY REPORT
FUND 450

REPORT FOR MONTH OF MARCH 2025 OF RECEIPTS
GIVEN TO THE FRANKLIN COUNTY TREASURER

Receipts:

450-000-342-17-00	Sale of Books	\$	0
450-000-342-28-00	Review/Permit Fees	\$	46,314.15
450-000-369-10-00	Forfeited Escrow	\$	1,600.00
450-000-369-10-00	Miscellaneous	\$	72.26
Total Receipts:		\$	47,986.41

Less Disbursements:

450-661-110	Refunds	\$	0
450-632-580-14-00	Miscellaneous	\$	0
450-632-580-11-00	Ending Receipts Balance	\$	47,986.41

COPY OF REGISTER OF RECEIPTS GIVEN TO THE TREASURER ATTACHED

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

COMMUNITY IMPROVEMENT DISTRICT ANNUAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2024

67.1471.4 RSMo "Within one hundred twenty days after the end of each fiscal year, the District shall submit a report to the Municipal Clerk and the Missouri Department of Economic Development stating the services provided, revenues collected and expenditures made by the district during such fiscal year, and copies of written resolutions approved by the Board during the fiscal year. The Municipal Clerk shall retain this report as part of the official records of the municipality and shall also cause this report to be spread upon the records of the governing body.

Section 1: Description

1. Name of C.I.D. Highway 100 Community Improvement District
2. Name of municipality Franklin County, Missouri
3. Report period, from January 1, 2024 to December 31, 2024
4. Name of person preparing this report
Robert M. Tobben, Secretary / Treasurer
5. Contact information: Municipality
 - a. Responsible department / agency County Clerk
 - b. Contact person Tim Baker
 - c. Phone 636-583-6355 Fax 636-583-7320
 - d. Email address tbaker@franklinmo.net
6. Contact information: C.I.D.
 - a. Chief officer of the governing board L.B. Eckelkamp, Jr.
 - b. Phone 636-239-7831 Fax 636-239-9548
 - c. Email address lbe@bankofwashington.com

7. Names of the members of the governing board of the C.I.D. as of the date of the most recent Annual Meeting:

L.B. Eckelkamp, Jr.
Robert M. Tobben
Louis B. Eckelkamp, III
William W. Eckelkamp, Jr.
Rodney H. Thomas

8. Date of the most recent Annual Meeting of the C.I.D. July 24, 2024
9. Original date of establishment of the C.I.D. January 16, 2007
10. C.I.D. establishing Ordinance No. 07-020

Section 2: Purpose

1. State the primary responsibility(s) of the C.I.D., and the specific services provided during the previous fiscal year.

The primary responsibility of the Highway 100 Community Improvement District is to develop the District into a viable commercial district which will serve retail businesses by making public improvements within the District which will enhance transportation circulation and access to the property for development and to market the District to prospective development.

The specific services provided during the previous fiscal year were the completion of the highway improvements and entrances where future signalization will be placed.

Section 3: Financials

1. The C.I.D. is established as a: Political subdivision
 Not-for-profit Corporation
2. State the total amount of C.I.D. revenues collected during the previous fiscal year, and list revenues by their source (special assessments, rent, fees, grants, etc.)

<u>\$ Amount</u>	<u>Source</u>
\$ 16,096.24	Sales and Use Taxes
239,914.12	Proceeds of Loan
\$ 256,010.36	Total

3. List all expenditures made by the C.I.D. during the previous fiscal year.

<u>\$ Amount</u>	<u>Purpose</u>
\$ 239,914.12	Construction Expenditures
\$ 239,914.12	Total

Section 4: Administrative

1. Attach copies of any written resolutions approved by the governing board of the C.I.D. during the previous fiscal year.

Resolution 2024-01: Adopting the 2025 Fiscal Year Budget for the Highway 100
Community Improvement District

Send Report To:

Missouri Department of Economic Development
Attn: Community Improvement District Annual Report
301 W. High Street, P.O. Box 118
Jefferson City, MO 65102
Fax 573-522-9462
Email missouridevelopment@ded.mo.gov
For further information or assistance please call 573-526-0748

Scott Fitzpatrick
Missouri State Auditor
P. O. Box 869
Jefferson City MO 65102
Phone: 573-751-4213
Fax: 573-751-7984
Email: localgovernment@auditor.mo.gov

Tim Baker
Franklin County Clerk
400 East Locust Street, Room 201
Union MO 63084
Email: tbaker@franklinmo.net

RESOLUTION NO. 24~~6~~-01

A RESOLUTION ADOPTING THE 2025 FISCAL YEAR BUDGET FOR THE HIGHWAY 100 COMMUNITY IMPROVEMENT DISTRICT

WHEREAS, on January 16, 2007, the Franklin County Commission created the Highway 100 Community Improvement District by Commission Order 07-020; and

WHEREAS, the District is required to have the same fiscal year of the County, which is January through December and is required to adopt an operating budget for each year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HIGHWAY 100 COMMUNITY IMPROVEMENT DISTRICT AS FOLLOWS:

Section 1. That the Board of Directors of the District hereby approves the operating budget for fiscal year 2024 which is attached hereto.

Section 2. That the District shall, and the officers and agents of the District are hereby authorized and directed to, take such further action, and execute such other documents, certificates and instruments as may be necessary or desirable to carry out and comply with the intent of this Resolution.

Passed this 24th day of July 2024.

I, the undersigned, Chair of the Highway 100 Community Improvement District, hereby certify that the foregoing Resolutions were duly adopted by the Board of Directors of the District at a meeting held, after proper notice, on July 24, 2024.

HIGHWAY 100
COMMUNITY IMPROVEMENT DISTRICT

(SEAL)


Chairman of Board of Directors

WITNESS my hand and official seal this 24th day of July, 2024.

ATTEST:


Secretary of Board of Directors

EXHIBIT A
2025 FISCAL YEAR BUDGET

**Highway 100 Community Improvement District
Fiscal Year 2025 Budget
January through December**

Revenue:

Sales and Use Tax Revenue	\$ 16,000
Total Revenue	<u>\$ 16,000</u>

Expenses:

Construction Expenditures	\$ 5,000
Legal Expenses	2,500
Professional Expenses	1,000
Office Expenses	50
Mailing and Postage	20
Total Expenses	<u>\$ 8,570</u>

The sales and use tax rate is 1% on all retail sales made in the district which are subject to taxation pursuant to sections 144.010 to 144.525 RSMo., except sales of motor vehicles, trailers, boats or outboard motors and sales to public utilities.

ST. CLAIR FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2024

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SPINNER & COMPANY, P. C.
CERTIFIED PUBLIC ACCOUNTANTS
50 CRESTWOOD EXECUTIVE CENTER ~ SUITE 400
(WATSON & SAPPINGTON)
ST. LOUIS, MISSOURI 63126

FOUNDED 1928
BY
FELIX G. KRAFT, C.P.A.

(314) 842-1120
FAX: (314) 842-0921

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MISSOURI SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

GREGORY J. SPINNER, C.P.A.

INDEPENDENT AUDITORS' REPORT

Board of Directors
St. Clair Fire Protection District
470 E. North Street
St. Clair, Missouri 63077

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of

ST. CLAIR FIRE PROTECTION DISTRICT

as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of St. Clair Fire Protection District, as of December 31, 2024, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1(C).

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the St. Clair Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1(C); and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 St. Clair Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Clair Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Spinner & Company, P.C.

Certified Public Accountants
Saint Louis, Missouri

April 22, 2025

GS/wh

MANAGEMENT'S DISCUSSION AND ANALYSIS

An objective and easily readable analysis of the District's financial activities. The Management's Discussion and Analysis presents an analytical overview of both short-term and long-term financial information.

ST. CLAIR FIRE PROTECTION DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2024

The discussion and analysis of the St. Clair Fire Protection District's financial performance provides an overview of the District's financial activities for the year ended December 31, 2024, within the limitations of the District's modified cash basis of accounting. Please read it in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2024 are as follows:

- The net position for the Governmental Activities increased by \$56,361.
- Governmental Activities revenues were \$2,256,318.
- Property and sales taxes represented \$2,038,185 of the Governmental Activities revenue total or 90%.
- Expenditures for the Governmental Activities were \$2,199,957.

USING THIS ANNUAL FINANCIAL REPORT

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the District's modified cash basis of accounting.

Report Components

This annual report consists of four parts as follows:

Government-wide Financial Statements: The Statement of Net Position and the Statement of Activities provide information about the activities of the District's government-wide (or "as a whole") and present a longer-term view of the District's finances.

Fund Financial Statements: Fund financial statements focus on the individual parts of the District's government. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant ("major") funds. For *governmental activities*, these statements tell how these services were financed in the short term as well as what remains for future spending.

Notes to the Financial Statements: The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Other Information: This Management Discussion and Analysis and the General Fund Budgetary Comparison Schedule represent other information presented for purposes of additional analysis and are not a required part of the basis financial statements. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

Basis of Accounting

The District has elected to present its financial statements on a modified cash basis of accounting. This modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles. Basis of accounting is a reference to *when* financial events are recorded, such as the timing for recognizing revenues, expenses and their related assets and liabilities. Under the District's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions, except for the recording of depreciation expense on capital assets in the government-wide financial statements for all activities.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (*such as accounts receivable and revenue for billed or provided services not yet collected*) and certain liabilities and their related expenses (*such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities*) are not recorded in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

Reporting the District as a Whole

The District's Reporting Entity Presentation

This annual report includes all activities for which the St. Clair Fire Protection District is fiscally responsible.

The primary government includes the following legal entity:

- St. Clair Fire Protection District

The Government-wide Statement of Net Position and the Statement of Activities

One of the most important questions asked about the District's finances is "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets and liabilities resulting from the use of the modified cash basis of accounting.

These two statements report the District's net position and changes in them. Keeping in mind the limitations of the modified cash basis of accounting, you can think of the District's net position - the difference between assets and liabilities - as one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's real estate tax base.

In the Statement of Net Position and the Statement of Activities, we have one kind of activity:

Governmental activities - All of the District's basic services are reported here. Property taxes finance most of the activities.

Reporting the District's Most Significant Funds

The Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, the District Officials establish certain other funds to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental fund - All of the District's basic services are reported in the governmental fund, which focuses on how money flows into and out of this fund and the balance left at year-end that is available for spending. This fund reports the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statement provides a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the District's program. We describe the relationship (or differences) between governmental activity (reported in the Statement of Net Position and the Statement of Activities) and governmental fund in a reconciliation at the bottom of the fund financial statements. The District considers the General Fund to be its significant or major governmental fund.

Fiduciary fund - The District uses this fund to account for assets that are held in a trustee capacity such as pension plan assets, assets held per trust agreements and similar arrangements.

A FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position - Modified Cash Basis

The District's combined net position, resulting from modified cash basis transactions, increased from approximately \$3,083,292 to \$3,139,652 between the years 2023 and 2024.

	Governmental Activities		Total Percentage Change
	<u>2024</u>	<u>2023</u>	<u>2024 - 2023</u>
Current and other assets	\$ 1,334,445.	\$ 1,315,772.	1%
Capital assets	<u>1,984,371.</u>	<u>2,190,445.</u>	(9%)
Total assets	<u>\$ 3,318,816.</u>	<u>\$ 3,506,217.</u>	(5%)
Other liabilities	\$ <u>41.</u>	\$ <u>258.</u>	(84%)
Total liabilities	<u>\$ 41.</u>	<u>\$ 258.</u>	(84%)
Deferred inflows of resources	\$ <u>179,123.</u>	\$ <u>422,667.</u>	(58%)
Total deferred inflows of resources	<u>\$ 179,123.</u>	<u>\$ 422,667.</u>	(58%)
Net position -			
Net investment in capital assets	\$ 1,984,371.	\$ 2,190,445.	(9%)
Unrestricted	<u>1,155,281.</u>	<u>892,847.</u>	29%
Total net position	<u>\$ 3,139,652.</u>	<u>\$ 3,083,292.</u>	2%

Net position of the District’s governmental activities increased 2% to \$3,139,652. However, \$1,984,371 of the net position is invested in capital assets (buildings, equipment, vehicles and so on). Consequently, unrestricted net position showed \$1,155,281 at the end of this year. Changes in unrestricted net position between 2023 and 2024 reflect an increase of 29%.

Changes in Net Position - Modified Cash Basis

For the year ended December 31, 2024, net position of the primary government (resulting from modified cash basis transactions) changed as follows:

	<u>Governmental Activities</u>		<u>Total Percentage Change</u>
	<u>2024</u>	<u>2023</u>	<u>2024 - 2023</u>
Revenues -			
Program revenues			
Permits and fees	\$ 24,467.	\$ 69,974.	(65%)
Grant revenue - operating	159,925.	3,439.	4,550%
Grant revenue - capital	0.	194,597.	-
General revenues			
Taxes, penalties and interest	1,441,409.	1,487,497.	(3%)
Sales tax	596,775.	548,478.	9%
Interest revenue	14,809.	11,909.	24%
Other revenue	9,223.	2,626.	251%
Rent revenue	2,700.	2,700.	-
Gain on sale of assets	<u>7,010.</u>	<u>5,000.</u>	40%
Total revenues	<u>\$ 2,256,318.</u>	<u>\$ 2,326,220.</u>	(3%)
Expenses -			
Public safety - fire protection:	<u>\$ 2,199,957.</u>	<u>\$ 1,759,909.</u>	25%
Total expenses	<u>\$ 2,199,957.</u>	<u>\$ 1,759,909.</u>	25%
Change in net position	<u>\$ 56,361.</u>	<u>\$ 566,311.</u>	(90%)

Governmental Activities

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed first with revenues from that particular program reported below it. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the District’s taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees. All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

For the year ended December 31, 2024, total expenses for governmental activities, resulting from modified cash basis transactions, amounted to \$2,199,957. Of these total expenses, taxpayers and other general revenues funded \$2,015,565, while those directly benefiting from the program funded \$159,925 from grants and other contributions and \$24,467 from charges for services.

Net Cost of St. Clair Fire Protection District's Governmental Activities - Modified Cash Basis

	<u>Total Cost of Services</u>		<u>Percentage</u>	<u>Net Cost of Services</u>		<u>Percentage</u>
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>
			<u>2024 - 2023</u>			<u>2024 - 2023</u>
Public safety	\$ <u>2,199,957.</u>	\$ <u>1,759,909.</u>	25%	\$ <u>2,015,566.</u>	\$ <u>1,491,899.</u>	35%

A FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Certain funds experienced noteworthy changes from the prior year and are highlighted as follows:

- The General Fund reported revenues of \$2,256,318 and expenditures of \$1,993,883 resulting in an increase in fund balance of \$262,435.

General Fund Budgetary Highlights

Over the course of the year, the Board of Directors revised the General Fund budget at various times. The final adjusted budget, however, was consistent with the prior year budget.

For the year ended December 31, 2024, General Fund expenditures were \$56,057 below final appropriations, while actual resources available for appropriation were \$186,578 above the final budgeted amount.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - Modified Cash Basis

At December 31, 2024, the District had \$1,984,371 invested in capital assets, net of depreciation, including buildings, equipment and vehicles. This represents a net decrease of \$206,074 or 9% below last year.

PRIMARY GOVERNMENT CAPITAL ASSETS - MODIFIED CASH BASIS
(Net of accumulated depreciation)

<u>Governmental Activities</u>	<u>Year Ended</u> <u>December 31, 2024</u>	<u>Year Ended</u> <u>December 31, 2023</u>
Land	\$ 108,162.	\$ 108,162.
Buildings and improvements	664,301.	716,355.
Vehicles	917,583.	1,033,114.
Equipment	<u>294,325.</u>	<u>332,814.</u>
TOTALS	\$ <u>1,984,371.</u>	\$ <u>2,190,445.</u>

This year's more significant capital asset additions included:

- 2001 Mercury boat motor \$ 5,900.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

For the year ending December 31, 2025, the budget is fairly consistent with the December 31, 2024 budget.

On November 8, 2024, the residents of the St. Clair Fire Protection District approved an \$10,000,000.00 bond issue. The sale of the first installment of bonds, \$5,000,000.00, occurred on March 18, 2025. The District has ordered a new Pierce Enforcer Pumper for \$1,069,791.00 from MacQueen Equipment LLC. Delivery is expected in September 2025. The District purchase hoses and nozzles for \$67,430.00 from Banner Fire Equipment Inc and 2 air compressors and accessories for \$106,609.34 from MacQueen Equipment LLC.

The District was awarded an American Rescue Plan Act (ARPA) for the funding of 26 Self Contained Breathing Apparatus (SCBAs) for \$252,757.21. The grant was received and the purchase was made in 2025.

On February 11, 2025 the District approved a resolution to join the Missouri Local Government Employees Retirement System (LAGERS).

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions concerning this report or need additional information, contact Fire Chief Timothy Wideman, 470 E. North Street, St. Clair, Missouri, 63077.

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-wide financial statements
- Fund financial statements
 - Governmental funds
 - Fiduciary fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

ST. CLAIR FIRE PROTECTION DISTRICT

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

EXPENSES

Public safety - fire protection:	
Personnel - wages, fringe benefits and volunteer incentives	\$ 1,312,554.75
Materials, supplies and maintenance	435,421.98
Depreciation	211,974.03
Insurance	123,615.00
Utilities and telephone	29,625.22
Dispatching	16,000.00
General and administrative	<u>70,766.06</u>
TOTAL PROGRAM EXPENSES	\$ <u>2,199,957.04</u>

PROGRAM REVENUES

Charges for services	\$ 24,466.79
Grant revenue - operating	<u>159,924.70</u>
TOTAL PROGRAM REVENUE	\$ <u>184,391.49</u>
NET PROGRAM EXPENSE	\$ <u>2,015,565.55</u>

GENERAL REVENUES

Taxes, penalties and interest	\$ 1,441,409.53
Sales tax	596,775.01
Interest revenue	14,808.66
Other revenue	9,223.15
Rent revenue	2,700.00
Gain on sale of assets	<u>7,010.00</u>
TOTAL GENERAL REVENUES	\$ <u>2,071,926.35</u>

CHANGE IN NET POSITION \$ 56,360.80

NET POSITION - Beginning of year 3,083,291.83

NET POSITION - End of year \$ 3,139,652.63

See accompanying notes to the basic financial statements.

ST. CLAIR FIRE PROTECTION DISTRICT

**BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUND
DECEMBER 31, 2024**

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ <u>1,334,444.97</u>
TOTAL ASSETS	\$ <u>1,334,444.97</u>
<u>LIABILITIES</u>	
Credit card payable	\$ <u>40.97</u>
TOTAL LIABILITIES	\$ <u>40.97</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred tax revenue	\$ <u>179,122.57</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ <u>179,122.57</u>
<u>FUND BALANCES</u>	
Unassigned	\$ <u>1,155,281.43</u>
TOTAL FUND BALANCES	\$ <u>1,155,281.43</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ <u>1,334,444.97</u>
<u>RECONCILIATION TO STATEMENT OF NET POSITION</u>	
Fund Balance	\$ 1,155,281.43
Amounts reported for governmental activities in the Statement of the Net Position are different because:	
Capital assets used in governmental activities of \$6,931,852.10 are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation of \$4,947,480.90	<u>1,984,371.20</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>3,139,652.63</u>

See accompanying notes to the basic financial statements.

ST. CLAIR FIRE PROTECTION DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2024**

	<u>General Fund</u>
<u>REVENUES</u>	
Taxes, penalties and interest (less fees)	\$ 1,441,409.53
Sales tax	596,775.01
Permits and fees	24,466.79
Interest revenue	14,808.66
Other revenue	9,223.15
Grant revenue	159,924.70
Rent revenue	<u>2,700.00</u>
TOTAL REVENUES	\$ <u>2,249,307.84</u>
<u>EXPENDITURES</u>	
Current:	
General and administration	\$ 1,987,983.01
Capital outlay:	
Current expenditures	<u>5,900.00</u>
TOTAL EXPENDITURES	\$ <u>1,993,883.01</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</u>	<u>\$ 255,424.83</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Sale of assets	<u>\$ 7,010.00</u>
OTHER FINANCING SOURCES (USES)	<u>\$ 7,010.00</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>\$ 262,434.83</u>
<u>FUND BALANCE - Beginning of year</u>	<u>892,846.60</u>
<u>FUND BALANCE - End of year</u>	<u>\$ 1,155,281.43</u>

See accompanying notes to the basic financial statements.

ST. CLAIR FIRE PROTECTION DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2024**

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS \$ 262,434.83

Amounts reported for general fund activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense as to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	5,900.00
Depreciation expense	<u>(211,974.03)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL FUNDS \$ 56,360.80

See accompanying notes to the basic financial statements.

FIDUCIARY FUND AND FINANCIAL STATEMENTS

Required financial statements for fiduciary funds are the statement of fiduciary net position and the statement of changes in fiduciary net position. Fiduciary fund financial statements should include information about all fiduciary funds. The statements should provide a separate column for pension (and other employee benefits) trust funds, investment trust funds, private-purpose trusts, and agency funds.

ST. CLAIR FIRE PROTECTION DISTRICT

**STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUND
DECEMBER 31, 2024**

ASSETS

Investments at fair value:		
Money market account	\$	12,481.77
REITS		995.77
Corporate bond funds		11,530.55
Corporate equity funds		<u>277,769.33</u>
	TOTAL ASSETS	\$ <u>302,777.42</u>

LIABILITIES

TOTAL LIABILITIES	\$	<u>0.00</u>
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NET POSITION

Held in trust for pension benefits and other purposes	\$	<u>302,777.42</u>
	TOTAL NET POSITION	\$ <u>302,777.42</u>

See accompanying notes to the basic financial statements.

ST. CLAIR FIRE PROTECTION DISTRICT

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - MODIFIED CASH BASIS
FIDUCIARY FUND
DECEMBER 31, 2024**

ADDITIONS

Contributions:		
Employer	\$	39,884.32
Plan members		<u>0.00</u>
	TOTAL CONTRIBUTIONS	<u>\$ 39,884.32</u>
Investments earnings:		
Net increase (decrease) in fair market value of investments	\$	20,294.60
Earnings - dividends		<u>18,473.77</u>
	TOTAL INVESTMENT EARNINGS	<u>\$ 38,768.37</u>
Less investment expense		<u>0.00</u>
	NET INVESTMENT EARNINGS	<u>\$ 38,768.37</u>
	TOTAL ADDITIONS	<u>\$ 78,652.69</u>

DEDUCTIONS

Benefits paid	\$	62,920.30
Administrative expenses		<u>937.16</u>
	TOTAL DEDUCTIONS	<u>\$ 63,857.46</u>

<u>CHANGE IN NET POSITION</u>	\$	14,795.23
<u>NET POSITION - Beginning of year</u>		<u>287,982.19</u>
<u>NET POSITION - End of year</u>	\$	<u>302,777.42</u>

See accompanying notes to the basic financial statements.

NOTES TO FINANCIAL STATEMENTS

ST. CLAIR FIRE PROTECTION DISTRICT

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The District’s financial reporting entity is comprised of the following:

Primary Government:	St. Clair Fire Protection District
Component Units:	None

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues.

Fund Financial Statement

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. An emphasis is placed on major funds. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5% of the corresponding total for all governmental funds combined.

The funds of the financial report entity are described as follows:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the District and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Fiduciary Fund Type

Pension Trust Fund

This fund was established to provide pension benefits for District employees. The principal revenue source for this fund is general fund revenues.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined in item (b) following.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus as applied to the modified cash basis of accounting is used as appropriate:

- a. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. Governmental activities utilize an “economic resources” measurement focus in the Statement of Net Position and in the Statement of Activities. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or non-current, financial or non-financial) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

D. Assets, Liabilities and Equity

Cash and Cash Equivalents

“Cash and cash equivalents” includes all demand and savings accounts, and certificates of deposit.

Capital Assets

The District’s modified cash basis of accounting reports capital assets resulting from cash transactions and reports depreciation where appropriate. The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, capital assets arising from cash transactions are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings and improvements	5 - 40 years
- Vehicles	5 - 10 years
- Equipment	5 - 10 years

Fund Financial Statements

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Long-Term Debt

All long-term debt arising from cash basis transactions to be repaid from governmental resources are reported as liabilities in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures.

Compensated Absences

As a result of the use of the modified cash basis of accounting, liabilities related to accrued compensated absences are not recorded in the government-wide or fund financial statements. Expenditures/expenses related to compensated absences are recorded when paid.

Equity Classification

Government-Wide Statements:

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvements of those assets.
- b. Restricted Net Position - Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted Net Position - All other Net Position that do not meet the definition of “restricted” or “net investment in capital assets”.

Fund Balances

The District adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). The statement is designed to improve financial reporting by establishing fund balance classifications that are easier to understand and apply. GASB 54 establishes the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

Non-spendable – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

Restricted – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

Committed – Amounts constrained to specific purposes by the District itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint. The District’s highest level of decision-making authority is the Board of Directors. The formal action that is required to be taken to establish committed fund balances is either by ordinance or resolution.

Assigned – Amounts the District intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned – Amounts that are available for any purpose; these amounts are reported only in the General Fund.

The District’s policy is to spend the most restricted resources first before less restricted resources in the following order: Non-spendable (if funds become spendable), restricted, committed, assigned, then unassigned.

The District's fund balance policy was enacted in an effort to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The District's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The District also seeks to maintain the highest possible credit ratings which are dependent, in part, on the District's maintenance of a healthy fund balance. The unrestricted fund balances of the General Fund have been accumulating to meet this purpose to provide stability and flexibility in order to respond to unexpected adversity and/or opportunities. The target is to maintain an unrestricted fund balance of not less than 9.5% of annual operating expenditures in order to provide adequate funding to cover approximately two months of operating expenditures, provide the liquidity necessary to accommodate the District's uneven cash flow, which is inherent in its periodic tax collection schedule, and provide liquidity to respond to contingent liabilities.

E. Property Tax

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on November 15 and payable by December 31. Taxes paid after December 31 are subject to penalties. Franklin County bills, collects and remits the property taxes to the District. The District records the revenues from property taxes when they are received. Since the District uses the modified cash basis of accounting, property taxes received on prior year's assessment are recorded as revenue, while property taxes received on current year's assessment are recorded as deferred revenue and will be recognized as revenue in the following year.

F. Revenues, Expenditures and Expenses

Program Revenues

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the District's taxpayers are reported as program revenues. The District has the following program revenues in each activity:

Public Safety - fire protection	Inspections and permits
	Operating and capital grants

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Operating Revenue and Expenses

Operating revenue and expenses include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

G. Use of Estimates

The preparation of financial statements in conformity with the other comprehensive basis of accounting (OCBOA) used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense). Accordingly, actual results could differ from those estimates.

H. Post-Employment Health Care Benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured to the District. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the District under this program, and there were no participants in the program as of December 31, 2024.

I. Deferred Compensation Plan

Employees of the St. Clair Fire Protection District may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Service Section 457 (Deferred Compensation Plans With Respect to Service for State and Local Governments).

The deferred compensation plan is available to all full-time employees of the District. 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 unforeseeable emergency. The plan assets are held in trust by Security Benefits.

2. CASH AND CASH EQUIVALENTS

The District has determined that interest bearing checking accounts, certificates of deposit, repurchase agreements, United States Government Obligations, bonds, notes or other obligations of the State of Missouri, and any other securities or investments that are lawful for the investment of monies held in such funds or accounts under the law of the State of Missouri are appropriate types of investments for its needs.

<u>Depository Account</u>	<u>Bank Balance</u>
Insured	\$ 490,269.46
Collateralized:	
Collateral held by District’s agent in the District’s name	0.00
Collateral held by pledging bank’s trust department in the District’s name	852,843.83
Collateral held by pledging bank’s trust department not in the District’s name	0.00
Uninsured and uncollateralized	<u>0.00</u>
Total	<u>\$ 1,343,113.29</u>

Custodial Credit Risk - Deposits

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 does not have a deposit policy for custodial credit risk. As of December 31, 2024, \$0.00 of the District’s bank balance of \$1,343,113.30 was exposed to credit risk as follows:

<u>Type of Deposit</u>	<u>Custody Credit Risk Amount</u>
Uninsured and uncollateralized	\$ 0.00
Uninsured and collateralized by pledging bank’s trust department not in the District’s name	<u>0.00</u>
Total	<u>\$ 0.00</u>

3. CAPITAL ASSETS

Capital asset activity resulting from modified cash basis transactions for the year ended December 31, 2024 was as follows:

<u>Governmental Activities:</u>	<u>Balance Jan. 1, 2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Dec. 31, 2024</u>
Capital assets not being depreciated:				
Land	\$ 108,162.50	\$ 0.00	\$ 0.00	\$ 108,162.50
Total capital assets not being depreciated	<u>\$ 108,162.50</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 108,162.50</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 2,723,575.48	\$ 0.00	\$ 0.00	\$ 2,723,575.48
Vehicles	3,258,611.52	5,900.00	8,221.77	3,256,289.75
Equipment	<u>869,082.48</u>	<u>0.00</u>	<u>25,258.11</u>	<u>843,824.37</u>
	<u>\$ 6,851,269.48</u>	<u>\$ 5,900.00</u>	<u>\$ 33,479.88</u>	<u>\$ 6,823,689.60</u>
Less accumulated depreciation:				
Buildings and improvements	\$ 2,007,220.96	\$ 52,053.50	\$ 0.00	\$ 2,059,274.46
Vehicles	2,225,497.35	121,431.73	8,221.77	2,338,707.31
Equipment	<u>536,268.44</u>	<u>38,488.80</u>	<u>25,258.11</u>	<u>549,499.13</u>
Total accumulated depreciation	<u>\$ 4,768,986.75</u>	<u>\$ 211,974.03</u>	<u>\$ 33,479.88</u>	<u>\$ 4,947,480.90</u>
Total capital assets being depreciated, net	<u>\$ 2,082,282.73</u>	<u>\$ (206,074.03)</u>	<u>\$ 0.00</u>	<u>\$ 1,876,208.70</u>
Governmental activities capital assets, net	<u>\$ 2,190,445.23</u>	<u>\$ (206,074.03)</u>	<u>\$ 0.00</u>	<u>\$ 1,984,371.20</u>

Depreciation expense was charged to the public safety function in the Statement of Activities.

Depreciation expense totaled \$211,974.03 for the year ended December 31, 2024.

4. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters.

The District manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
a. Torts, errors, and omissions	Purchased commercial insurance	None
b. Workers' compensation, health and life	Purchased commercial insurance	None
c. Physical property loss and natural disasters	Purchased commercial insurance	None

5. ASSESSED VALUATION AND TAX LEVY

	<u>2024</u>	<u>2023</u>
Aggregate Assessed Valuation	\$ <u>303,045,557.00</u>	\$ <u>295,701,768.00</u>
	<u>Tax Levy Per \$100.00 of Assessed Valuation</u>	<u>Tax Levy Per \$100.00 of Assessed Valuation</u>
General Fund	\$ <u>.4711</u>	\$ <u>.5152</u>
Total taxes assessed	\$ 1,427,647.62	\$ 1,523,455.51
Less: Collected and assessment fee (1.6%)	<u>(22,842.36)</u>	<u>(24,375.29)</u>
	<u>\$ 1,404,805.26</u>	<u>\$ 1,499,080.22</u>
Tax collections (including delinquent taxes)	<u>\$ 179,122.57</u>	<u>\$ 1,441,409.53</u>

The receipts of current and delinquent property taxes during the year ended December 31, 2024 aggregated approximately 13% of the 2024 assessed taxes and 96% of the 2023 assessed taxes. Taxes collected on the 2024 assessment are considered deferred revenue and will be recognized as revenue in 2024.

6. PENSION PLAN

The District has a defined contribution pension plan, St. Clair Fire Protection District 401(a) Retirement Plan, which is administered by Retirement Plan Advisors. The plan covers all employees who meet the plan’s eligibility requirements. All employees who are full-time and contribute to their 457 Plan are eligible to participate in the plan. Participants vest in the plan in 20% increments and are fully vested after 5 years. Forfeitures can be used to reduce employer contributions and are allocated to each eligible participant. There were no forfeitures during the year. District contributions to the plan for the year ended December 31, 2024 totaled \$39,884.32. Employees may not contribute a portion of their salary into the 401(a) plan. The District contributes up to 5% into the 401(a) plan matching the employees 457 plan contribution. The plan assets are held at Security Benefit. The pension payable at year end was \$0.00.

7. TAX ABATEMENT AGREEMENTS

The cities/counties served by the District utilize two types of tax abatement programs to attract jobs and industrial investments to their cities/counties. They are Chapter 100 and Chapter 353.

Chapter 100 - At December 31, 2024, the cities/counties served by the District had no Chapter 100 projects. Chapter 100 is a means of using bonds to purchase the building and equipment with the city/county holding title to the property and the company paying a PILOT (payment in lieu of taxes) or a grant to the city/county each year. The cities/counties share a portion of these taxes with the District. At December 31, 2024, \$0.00 of the District’s share of the real estate property taxes and sales taxes were abated through the Chapter 100 program.

Chapter 353 - At December 31, 2024, the cities/counties served by the District had three active Chapter 353 projects. Chapter 353 is taking a blighted piece of property and giving tax abatement for a limited number of years to a company who will improve the property and bring in jobs. At December 31, 2024, \$3,895.89 of the District’s share of the real estate property taxes were abated through the Chapter 353 program.

8. SUBSEQUENT EVENTS

On November 8, 2024, the residents of the St. Clair Fire Protection District approved an \$10,000,000.00 bond issue. The sale of the first installment of bonds, \$5,000,000.00, occurred on March 18, 2025. The District has ordered a new Pierce Enforcer Pumper for \$1,069,791.00 from MacQueen Equipment LLC. Delivery is expected in September 2025. The District purchase hoses and nozzles for \$67,430.00 from Banner Fire Equipment Inc and 2 air compressors and accessories for \$106,609.34 from MacQueen Equipment LLC.

The District was awarded an American Rescue Plan Act (ARPA) for the funding of 26 Self Contained Breathing Apparatus (SCBAs) for \$252,757.21. The grant was received and the purchase was made in 2025.

On February 11, 2025 the District approved a resolution to join the Missouri Local Government Employees Retirement System (LAGERS).

9. DISTRICT OFFICERS

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Board Chairman/President	Stephanie Butenhoff
Director/Treasurer	Andrew Branscum
Director/Secretary	Tiffany Burton
Fire Chief	Timothy Wideman

OTHER INFORMATION

Other information includes financial information and disclosures that are presented for purposes of additional analysis but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Modified Cash Basis - General Fund
- Notes to Other Information - Budgetary Comparison Schedule

ST. CLAIR FIRE PROTECTION DISTRICT

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS

GENERAL FUND

YEAR ENDED DECEMBER 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
<u>BEGINNING BUDGETARY FUND BALANCE</u>	\$ 892,846.60	\$ 892,846.60	\$ 892,846.60
<u>RESOURCES (inflows):</u>			
Taxes, penalties and interest	1,518,079.02	1,518,079.02	1,441,409.53
Sales taxes	539,000.00	539,000.00	596,775.01
Permits and fees	3,500.00	3,500.00	24,466.79
Interest earned	6,000.00	6,000.00	14,808.66
Other revenue	0.00	0.00	4,946.70
Clothing income	250.00	250.00	0.00
USA recovery	0.00	0.00	3,759.79
Fire report fees	100.00	100.00	231.66
Sale of assets	0.00	0.00	7,010.00
Grant revenue	0.00	0.00	159,924.70
Rent	2,700.00	2,700.00	2,700.00
Immediate relief income	<u>110.00</u>	<u>110.00</u>	<u>285.00</u>
AMOUNTS AVAILABLE FOR APPROPRIATION	<u>\$ 2,962,585.62</u>	<u>\$ 2,962,585.62</u>	<u>\$ 3,149,164.44</u>
<u>CHARGES TO APPROPRIATIONS (outflows):</u>			
Current -			
Apparatus operation	\$ 104,600.00	\$ 104,600.00	\$ 135,629.01
Station maintenance and supplies	41,700.00	41,700.00	45,333.69
Insurance	127,800.00	127,800.00	123,615.00
Insurance - health	193,350.00	193,350.00	186,117.78
Utilities and telephone	34,710.00	34,710.00	29,625.22
Accounting	7,300.00	7,300.00	8,163.75
Training	10,000.00	10,000.00	3,417.27
General administrative expenditures	3,337.00	3,337.00	2,989.67
Dispatching	17,000.00	17,000.00	16,000.00
Uniforms	11,500.00	11,500.00	10,117.74
Salaries	1,031,947.84	1,031,947.84	1,007,404.01
Payroll taxes	79,500.00	79,500.00	77,503.26
Computer and internet expense	39,490.00	39,490.00	24,389.31
Firefighting equipment and fire prevention	26,750.00	26,750.00	19,814.88
Membership dues and fees	1,100.00	1,100.00	288.00
Public education	3,000.00	3,000.00	1,366.43
Pension expense	45,500.00	45,500.00	41,529.70
Solar panel lease	7,200.00	7,200.00	5,552.56
Cell phones	8,655.00	8,655.00	7,796.62
Protective clothing	20,000.00	20,000.00	35,161.43
Grant expense – radios	0.00	0.00	175,093.66
Flowers	0.00	0.00	40.47

See accompanying notes to the Budgetary Comparison Schedule.

ST. CLAIR FIRE PROTECTION DISTRICT

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
YEAR ENDED DECEMBER 31, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
<u>CHARGES TO APPROPRIATIONS (outflows)</u>			
<u>(cont.):</u>			
Current (cont.) -			
Election expense	\$ 0.00	\$ 0.00	\$ 25,898.91
General expenses	4,200.00	4,200.00	2,972.64
Legal	<u>1,300.00</u>	<u>1,300.00</u>	<u>2,162.00</u>
 TOTAL CURRENT	 \$ <u>1,819,939.84</u>	 \$ <u>1,819,939.84</u>	 \$ <u>1,987,983.01</u>
 Capital outlay -			
Equipment	\$ 65,000.00	\$ 65,000.00	\$ 5,900.00
Vehicles	<u>165,000.00</u>	<u>165,000.00</u>	<u>0.00</u>
 TOTAL CAPITAL OUTLAY	 \$ <u>230,000.00</u>	 \$ <u>230,000.00</u>	 \$ <u>5,900.00</u>
 TOTAL CHARGES TO APPROPRIATIONS	 \$ <u>2,049,939.84</u>	 \$ <u>2,049,939.84</u>	 \$ <u>1,993,883.01</u>
 <u>ENDING BUDGETARY FUND BALANCE</u>	 \$ <u>912,645.78</u>	 \$ <u>912,645.78</u>	 \$ <u>1,155,281.43</u>

See accompanying notes to the Budgetary Comparison Schedule.

ST. CLAIR FIRE PROTECTION DISTRICT

NOTES TO OTHER INFORMATION BUDGETARY COMPARISON SCHEDULE DECEMBER 31, 2024

Budgets and Budgetary Practices

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

- a. Prior to September 1, the Treasurer submits to the Board of Directors a proposed operating budget for the upcoming fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. Open meetings of the Board of Directors are held to obtain taxpayer comments.
- c. Prior to January 1, the budget is adopted by the Board of Directors.
- d. Budgets are adopted on a basis consistent with the modified cash basis of accounting.
- e. Any revisions that alter the total expenses must be approved by the Board of Directors.
- f. The Board of Directors adopts an amended budget (if necessary) approving any additional expenses.
- g. All annual appropriations lapse at fiscal year-end.

Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Revenues and expenditures are reported when they result from cash transactions.