

CASCADE FIRE PROTECTION DISTRICT NOTICE OF REGULAR MEETING AND AGENDA

Cascade Fire Station
8015 Severy Road Cascade, Colorado
Monday, October 13, 2025 - 6:30 P.M.

From computer, tablet or smartphone. <https://video.cloudoffice.avaya.com/join/140528060>
By phone United States: +1 (213) 463-4500 Access Code: 140528060

Public invited to attend

Board of Directors

Mike Whittemore, President	Term Expires May 2029
Steve Lewis, Treasurer	Term Expires May 2027
Quentin Deramus, Assistant Secretary	Term Expires May 2027
Farris Issacson, Assistant Secretary	Term Expires May 2029
Bruce Seachris, Assistant Secretary	Term Expires May 2029

AGENDA

- 1. Call to Order**
- 2. Declaration of Quorum/Director Qualifications/Reaffirmation of Disclosures**
- 3. Approval of Agenda**
- 4. Pension Board Meeting**
- 5. Approval of Board Meeting Minutes-** from the meeting on September 8, 2025 (included in packet).
- 6. Financial Matters**
 - a. Review and present BiggsKofford 2024 Financial Review (included in packet)
 - b. Acceptance of Unaudited Financial Statements as of September 30, 2025 – Balance Sheet and Profit and Loss/Budget Report (included in packet).
 - c. Ratification and Approval of Payables for the period ending October 13, 2025 (included in packet).
 - d. Review Draft 2026 Budget (included in packet)
- 7. Cascade Volunteer Fire Department Chief's Report**
- 8. Old Business**
 - a. Increased Response to Calls – Committee Update
- 9. New Business**
- 10. Public Comment** (Items Not on the Agenda Only. Comments are limited to 3 minutes per person and taken in Order In Which They Appear on Sign-Up Sheet)
- 11. Other Business**
 - a. Next Meeting scheduled for November 10, 2025, at 6:30PM.

12.Adjournment



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**MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE
CASCADE FIRE PROTECTION DISTRICT
HELD SEPTEMBER 8, 2025
AT 6:30 PM**

Pursuant to the posted notice, the regular meeting of the Board of Directors of the Cascade Fire Protection District was held on Monday, September 8, at 6:30 PM, at 8015 Severy Road, Cascade, CO, and via tele/videoconference: <https://video.cloudoffice.avaya.com/join/140528060>

Attendance:

In attendance were Directors:

Mike Whittemore,	President
Steve Lewis,	Treasurer
Quentin Deramus,	Assistant Secretary
Farris Issacson,	Assistant Secretary
Bruce Seachris,	Assistant Secretary

Also in attendance were:

Adam Noel,	District Manager
Karen Bodine,	Fire Chief
Katie,	Cascade Volunteer Fire Department
Eric Eide,	Cascade Volunteer Fire Department

1. Call to Order:

The meeting was called to order at 6:30 PM by President Whittemore.

2. Declaration of Quorum/Director Qualifications/ Disclosure Matters:

Management, Adam Noel, indicated that a quorum of the Boards was present, stating that each Director has been qualified as an eligible elector of the District pursuant to Colorado law. The Directors confirmed their qualifications. Mr. Noel informed the Board that, pursuant to Colorado law, certain disclosures might be required prior to taking official action at the meeting. Mr. Noel reported that disclosures for those directors with potential or existing conflicts of interest were filed with the Secretary of State's Office and the Boards at least 72 hours prior to the meeting, in accordance with Colorado law, and those disclosures were acknowledged by the Board. Mr. Noel inquired into whether members of the Boards had any additional disclosures of potential or existing conflicts of interest regarding any matters scheduled for discussion at the meeting. No additional disclosures were noted. The Board determined that the participation of the members present was necessary to obtain quorum or otherwise enable the Board to act.

3. Approval of Agenda:

Director Farris moved to approve the Agenda, amending to move item 7b to 7a.; seconded by President Whittemore. Motion passed unanimously.

4. Approval of August 11, 2025 Regular Board Meeting Minutes:
After review, Director Issacson moved to approve the August 11, 2025, Regular Board Meeting Minutes as presented; seconded by President Whittemore. Motion passed unanimously.
5. Financial Matters:
 - a. Review and present BiggsKofford 2024 Financial Review: This item was table to the October meeting.
 - b. Approve Unaudited Financial Reports through August 31, 2025: Mr. Noel presented the unaudited financials. After discussion, President Whittemore moved to approve the Unaudited Financial Reports through August 31, 2025, as presented; seconded by Director Issacson. Motion passed unanimously.
 - c. Ratify and Approve Payables through September 8, 2025: Mr. Noel presented the Payables for the period. After discussion, President Whittemore motioned to approve the payables to include the City Finance, Curtis, and Bound Tree invoices to the packet; seconded by Director Seachris. Motion passed unanimously.
6. Cascade Volunteer Fire Department Chief's Report:
Chief Bodine reported that there have been 344 calls year-to-date. They currently have 19 active members with 2 being retired/active, 2 on a leave of absence, and 2 auxiliary members. Trucks 1840 and 1850 have been repaired and are now back in service. They have completed a burn trailer training with Green Mountain Falls that was put together by NETCO. The Chief is currently working on a grant with Margie for a 5-year projected plan in order to help with purchasing a department chipper. Truck 1820 has not been pump-tested.
7. Old Business:
 - a. Library Building – Contract Review: President Whittemore presented the final contract with the Library district for the purchase of the building. After review, Director Lewis moved to approve the library building contract as presented; seconded by Director Seachris. Motion passed unanimously.
 - b. Increased Response to Calls – Committee Update: President Whittemore presented the requested edits from the volunteer firefighters on the proposed staffing model. Chief Bodine will be addressing the SOPs in the employment model and Mr. Noel will be sure to add 2026 budget numbers for management of this program to be reviewed at the budget hearing.
 - c. Grant Application Discussion: Chief Bodine discussed in her Chief Report.
8. New Business:
 - a. 2026 Budget: The Board discussed adding line items in the 2026 Budget for Fire Prevention Community Outreach for \$750 and Uniforms for \$250.
 - b. SOCO Follow-up:
9. Adjourn: President Whittemore adjourned the meeting at 8:23 PM.
 - a. Next Regular Meeting scheduled: October 13, 2025, at 6:30 PM with a Pension Board Meeting.

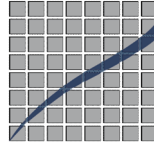
Submitted by: Recording Secretary

THESE MINUTES ARE APPROVED AS THE OFFICIAL SEPTEMBER 8, 2025 REGULAR MEETING MINUTES OF THE CASCADE FIRE PROTECTION DISTRICT.

Approved by: Secretary of the Board



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BiggsKofford
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors and Management
Cascade Fire Protection District
El Paso County, Colorado

This letter presents inquiry responses and recommendations resulting from our review of the internal processes, financial statement preparation processes, and the financial management function for Cascade Fire Protection District ("District"). The assessment was performed through inquiry with management and focused on assessing the District's financial function compared to best practices for internal processes, financial statement preparation, and financial oversight.

Our procedures included inquiry, observations, and other procedures. We did not audit, review, compile, or prepare financial statements under the standards promulgated by the American Institute of Certified Public Accountants and therefore do not provide any form of assurance on the financial information or financial function of the District. We did not verify the accuracy or completeness of the information provided or responses to inquiries made. Our procedures did not include a complete review of the District's financial functions, processes, or controls. Our engagement cannot be relied upon and we had no responsibility to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District of noncompliance with laws and regulations.

The results of our procedures are summarized in three areas: 1) internal processes, 2) financial statement preparation, and 3) financial management.

Internal Processes

We reviewed the processes in place for each of the following areas through inquiry with management. The below section includes best practices, inquiry responses, and recommendations (if any) in each of the areas:

1. Journal entries

- a. Best practice:** All journal entries posted to the accounting software should be subject to independent review.
- b. Inquiry response:** The majority of journal entries are subject to independent review. We noted it was not feasible for certain journal entries relating to cash receipts to be reviewed due to the small number of accounting staff involved in accounting for the District. The process described in the inquiry response appears to align with best practices.

2. Bank reconciliations

- a. **Best practice:** Bank statements should be reconciled timely on a monthly basis. Bank reconciliations should be reviewed independently of the preparer.
- b. **Inquiry response:** Bank statements are reconciled monthly and reviewed independently of the preparer. The process described in the inquiry response appears to align with best practices.

3. Cash disbursements

- a. **Best practices:** Invoices should be presented to the board of directors for approval prior to being paid. All check disbursements should be signed by a member of the board of directors and electronic payments should have documented review and approval by a member of the board of directors prior to the payment being made.
- b. **Inquiry response:** Invoices are aggregated and presented to the board of directors at board meetings. The board of directors will ratify and approve payables before checks are signed by a board member. The process described in the inquiry response appears to align with best practices.

4. Cash receipts

- a. **Best practice:** There should be segregation of duties between the individual receipting cash receipts and the individual recording cash receipts in the accounting software. Copies should be maintained for physical cash receipts received.
- b. **Inquiry response:** There is segregation of duties between depositing cash receipts and recording cash receipts in the accounting software. Copies are maintained for cash receipts received by the District. The process described in the inquiry response appears to align with best practices.

5. Payroll

- a. **Best practice:** New positions and employee pay rates should be approved by the board of directors. Timecards and payroll reports should be reviewed and approved by the board of directors before payroll is paid for each pay period. Routine budget-to-actual review should take place around payroll-related expenses.
- b. **Inquiry response:** The District does not have any employees currently.

Financial Statement Preparation

The District prepares financial statements on a monthly basis. The financial statements include:

- Balance sheet as of the current period
- Budget to actual comparison for income statement activity for the year to date and for the period of the financial statements.

We inquired about key aspects of the District's financial statement preparation in each of the following areas:

Basis of accounting

The District is subject to accounting in accordance with the Governmental Accounting Standards Board that requires two bases of accounting to be used for the District's financial statements. The first is full accrual for the government-wide financial statements. The second is modified accrual for the fund financial statements.

The differences from full accrual and modified accrual primarily relate to long-term assets and liabilities such as capital assets and long-term debt. Under the full accrual basis these items are recorded on the statement of net position as assets or liabilities. Under the modified accrual basis these items are not included in the fund balance sheet as assets and liabilities but are included in revenues, expenditures, or other financing sources (uses) in the fund financial statements in the year the transactions take place. Districts are required to record typical short-term accrual related items such as prepaid expenses, accounts receivable, accounts payable, and deferred revenue under both bases of accounting. As part of our services, we reviewed the District's current practices to ascertain the District's methodology to account for both bases of accounting. The below section includes best practices, our findings, and recommendations (if any):

- a. **Best practice:** Because of the complexity of accounting for two bases of accounting during a given fiscal period, it is considered best practice for districts to choose either full accrual or modified accrual as their operational basis of accounting and then implement a process to convert from their chosen operational basis to the other required basis once a year for audit and financial statement purposes, if required.
- b. **Inquiry response:** We noted the District currently utilizes the modified accrual basis within its accounting system and has excluded capital assets and depreciation from its accounting system. The District's financial statements are prepared utilizing the modified accrual basis of accounting as the District is not subject to audit.
- c. **Recommendation:** We recommend the District create an annual process to convert from the modified accrual basis of accounting to the full basis of accounting. Attention should primarily be given to converting from the modified accrual basis to the full accrual basis for capital assets and long-term liabilities.

Accrual accounting

We reviewed the following balance sheet areas that are likely to require accrual adjustment for the District. The below section includes best practices, our findings, and recommendations (if any) in each of the balance sheet areas to properly accrue for each financial statement area:

1. Property taxes receivable, deferred property taxes, and related revenues and expenditures

- a. **Best practice:** Property taxes receivable and deferred property taxes should be adjusted at year end to reflect the amount on the Certification of Tax Levies that is uploaded to the Colorado Department of Local Affairs (DOLA) website. Revenue associated with property taxes, specific ownership taxes, County Treasurer's fees, and accounts receivable from the

County Treasurer should be agreed to the El Paso County Treasurer's report of activity on a monthly basis.

- b. Inquiry response:** The District's process for recording property taxes, specific ownership taxes, County Treasurer's fees, and accounts receivable from the County Treasurer is based upon monthly reports of activity from the El Paso County Treasurer. Property taxes receivable and deferred property taxes are recorded based on Certification of Tax Levies. The process described in the inquiry response appears to align with best practices.

2. Accounts payable, prepaid expenses, and related expenditures

- a. Best practice:** Expenditures should be recorded in the period when services are provided based upon review of the invoice description and dates of service.
- b. Inquiry response:** The District's process for recording expenditures is based upon the period when the services were provided and that invoice descriptions and dates of service are subject to review when recording accounts payable, prepaid expenses, and related expenditures. We noted the District did not have prepaid expenses.
- c. Recommendation:** We recommend the District review expenditures near year end for existence of prepaid expenses.

3. Deferred rent revenue and related rent revenue

- a. Best practice:** Revenues received in advance should be reported as a deferred inflow of resources and recognized as revenue in the period to which the revenue applies.
- b. Inquiry response:** The District had a single-year lease with one annual payment that was received partway through the lease. We noted the payment was fully recognized as revenue at the time of receipt.
- c. Recommendation:** We recommend the District record payments received in advance as a deferred inflow of resources that is recognized as revenue during the period to which the revenue applies.

4. Capital assets

- a. Best practice:** Capital assets are tracked and recorded in the government-wide statement of net position as assets with corresponding accumulated depreciation and related depreciation expense. A capital asset listing and detail should be maintained to add new assets purchased, dispose of deleted assets, and to account for depreciation expense.
- b. Inquiry response:** The District did not have any capital asset purchases but does own several buildings, vehicles, and various pieces of equipment. The District does not have a capital asset schedule to track capital asset activity and depreciation.
- c. Recommendation:** We recommend the District create a capital asset schedule that includes all the capital assets the District currently owns. We further recommend this schedule be maintained on a routine basis and that depreciation be calculated annually as part of the

process to convert from the modified accrual basis of accounting to the full accrual basis of accounting.

Financial Management

We inquired about the District's financial management function. Based on our review, we identified the following:

1. Financial statement review

- a. Best practice:** Financial statements should be presented to the board of directors for review on a regular basis.
- b. Inquiry response:** Financial statements are presented to the board of directors on a monthly basis. The process described in the inquiry response appears to align with best practices.

2. Budget preparation

- a. Best practice:** District budgets should be prepared for each fund of the District based on reasonable inputs. Budgets should be presented to the board of directors in a timely manner for approval. Actual activity compared to budgeted amounts should be presented to the board of directors on a regular basis and budget amendments should be prepared in a timely manner, if needed, and before the expenditures take place.
- b. Inquiry response:** The District's budgets are prepared in September and submitted to the board of directors for review in November. Budgeted amounts compared to actual activity are included in the financial statements presented to the board of directors on a regular basis. The process described in the inquiry response appears to align with best practices.

This letter is solely for the internal use of the District and should not be relied upon by any other parties for any purpose.

DRAFT-NOT FOR DISTRIBUTION

Colorado Springs, Colorado

[DATE]



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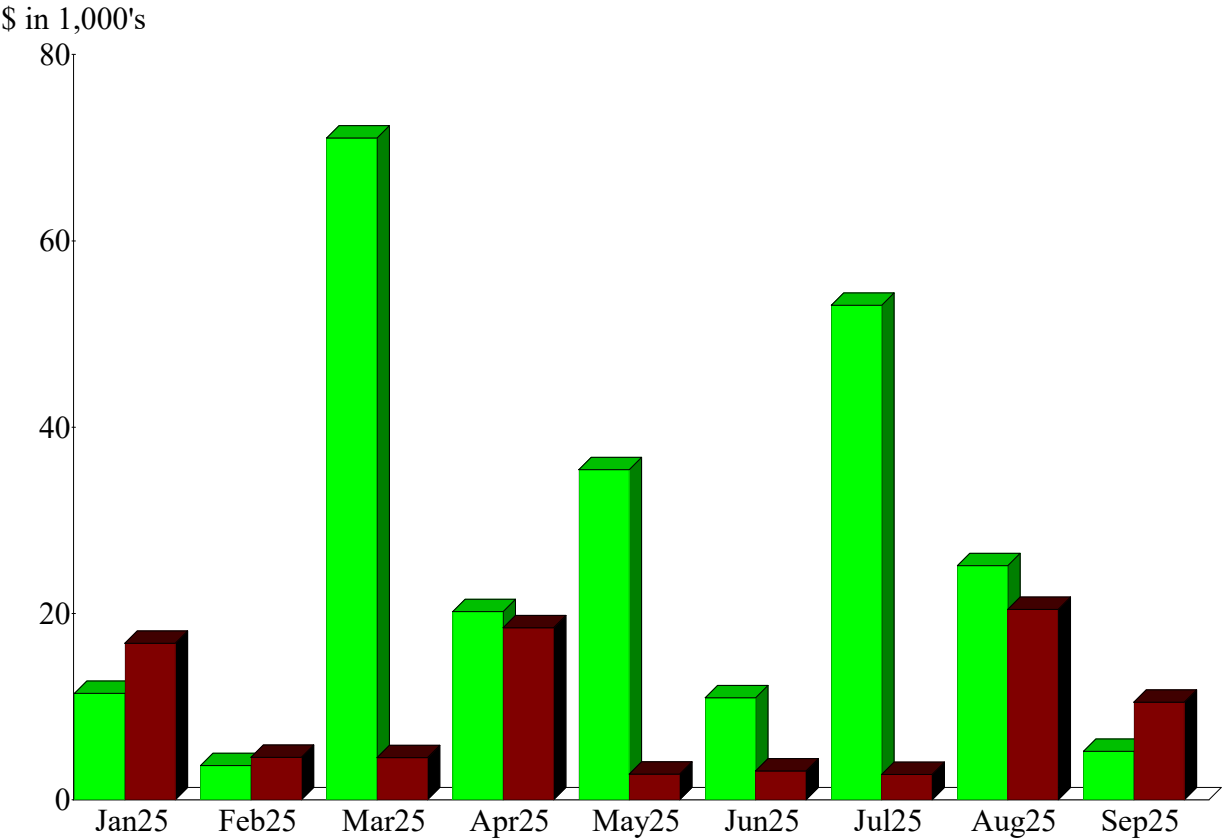
Cascade Fire Protection District
Balance Sheet
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
ENT (00) Savings	68,246.59
ENT (10) CHECKING	263,321.90
Ent (55) - 13 Month CD	155,685.86
Ent (56) - 13 Month CD	56,239.20
ENT (59) - 11 Month CD	207,513.28
Oak Star Bank CD	204,014.46
Total Checking/Savings	955,021.29
Total Current Assets	955,021.29
TOTAL ASSETS	955,021.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	6,732.00
Total Accounts Payable	6,732.00
Total Current Liabilities	6,732.00
Total Liabilities	6,732.00
Equity	
Unrestricted Net Assets	624,925.09
Opening Balance Equity	171,098.07
Net Income	152,266.13
Total Equity	948,289.29
TOTAL LIABILITIES & EQUITY	955,021.29

Cascade Fire Protection District
Profit & Loss Budget vs. Actual
January through September 2025

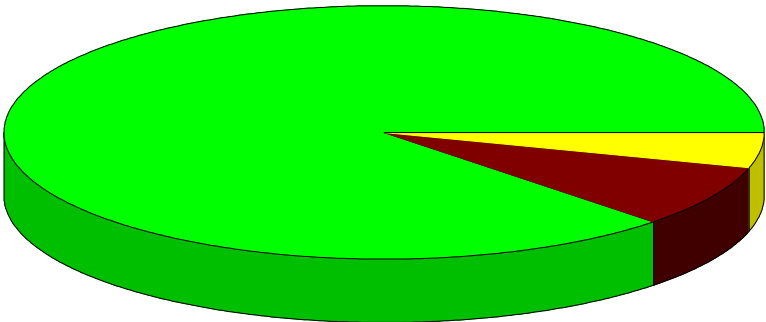
	TOTAL				
	Sep 25	Jan - Sep 25	Budget	\$ Over Budget	% of Budget
Income					
Income					
Delinquent Interest	85.48	225.45			
General Property Tax	2,137.14	178,199.45	182,804.00	-4,604.55	97.48%
Vehicle Registration Tax	1,520.61	11,639.15	12,796.00	-1,156.85	90.96%
Interest earned	1,469.89	17,074.96	15,000.00	2,074.96	113.83%
Other / Misc.	0.00	0.00	10,000.00	-10,000.00	0.0%
Total Income	5,213.12	207,139.01	220,600.00	-13,460.99	93.9%
Direct Public Support					
Individ, Business Contributions	0.00	10,000.00			
Total Direct Public Support	0.00	10,000.00			
Other Types of Income					
Shoemaker Building Income	0.00	19,107.00	19,107.00	0.00	100.0%
Total Other Types of Income	0.00	19,107.00	19,107.00	0.00	100.0%
Total Income	5,213.12	236,246.01	239,707.00	-3,460.99	98.56%
Expense					
District Budget					
Administrative / Operations	1,100.00	10,750.88	12,000.00	-1,249.12	89.59%
Bank Fees	0.00	25.00	300.00	-275.00	8.33%
Collection-Treasurer's Fees	33.33	2,676.40	2,742.00	-65.60	97.61%
Insurance	0.00	14,858.00	15,850.00	-992.00	93.74%
Pension	0.00	0.00	16,012.00	-16,012.00	0.0%
Rent	5,500.00	5,500.00	7,000.00	-1,500.00	78.57%
Total District Budget	6,633.33	33,810.28	53,904.00	-20,093.72	62.72%
Stations & Buildings					
Operations	2,445.04	9,207.24	15,000.00	-5,792.76	61.38%
Building Capital	0.00	0.00	20,000.00	-20,000.00	0.0%
Total Stations & Buildings	2,445.04	9,207.24	35,000.00	-25,792.76	26.31%
Fire Department's Budgets					
Communications-Capital Outlay	0.00	0.00	2,000.00	-2,000.00	0.0%
Communications-Supplies & Exp.	0.00	2,026.95	5,000.00	-2,973.05	40.54%
Communications-Dispatch	0.00	1,000.00	1,000.00	0.00	100.0%
Radios - Repairs & Maintenance	0.00	0.00	3,000.00	-3,000.00	0.0%
Radio User Fees	0.00	0.00	8,000.00	-8,000.00	0.0%
Firefighting-Capital Outlay	0.00	0.00	10,000.00	-10,000.00	0.0%
Firefighting-Supplies & Exp's	1,408.57	33,569.44	10,000.00	23,569.44	335.69%
Medical Services-Supplies & Exp	0.00	2,650.35	2,500.00	150.35	106.01%
Medical Services-Capital Outlay	0.00	0.00	3,000.00	-3,000.00	0.0%
Training-Supplies & Expenses	0.00	367.53	2,000.00	-1,632.47	18.38%
Supplies & Expenses-Trucks, ...	0.00	1,348.09	6,000.00	-4,651.91	22.47%
Total Fire Department's Budgets	1,408.57	40,962.36	52,500.00	-11,537.64	78.02%
Contract Services					
Firefighter	0.00	0.00	125,000.00	-125,000.00	0.0%
Total Contract Services	0.00	0.00	125,000.00	-125,000.00	0.0%
Total Expense	10,486.94	83,979.88	266,404.00	-182,424.12	31.52%
Net Income	-5,273.82	152,266.13	-26,697.00	178,963.13	-570.35%

Income and Expense by Month
January through September 2025



Income Summary
January through September 2025

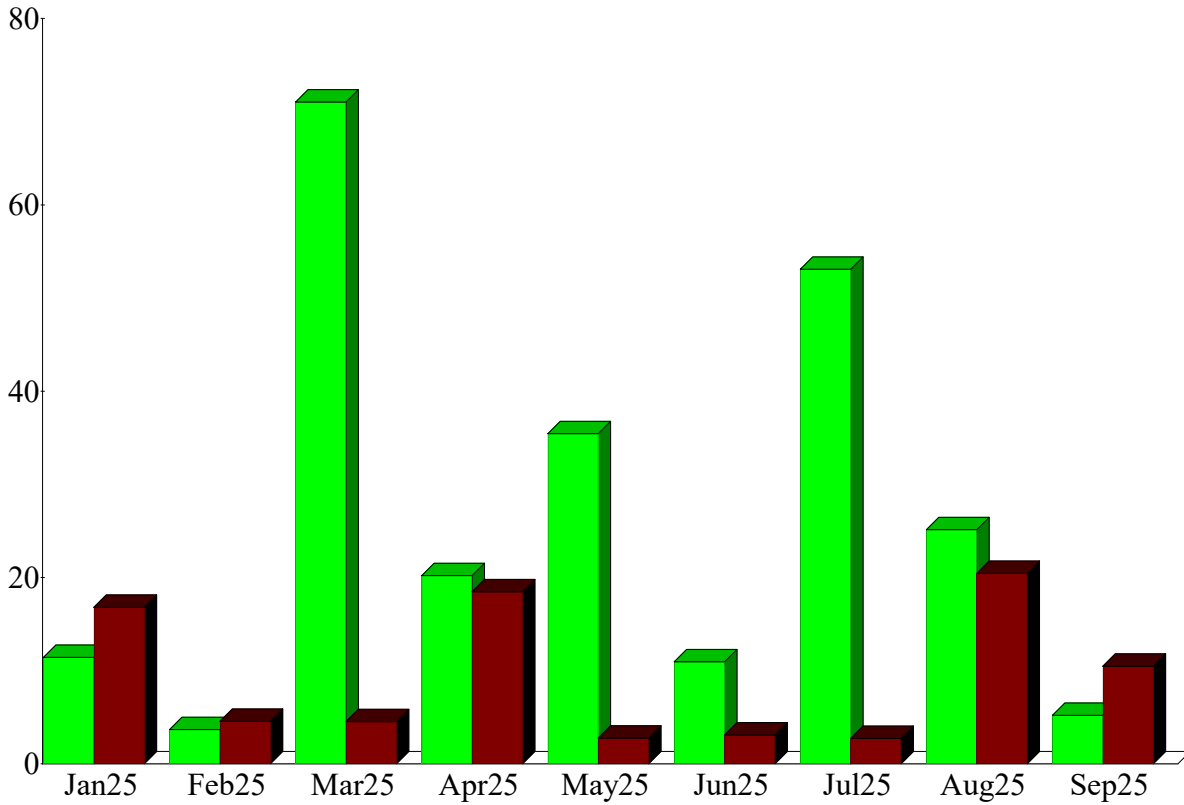
Income	87.68%
Other Types of Income	8.09
Direct Public Support	4.23
Total	\$236,246.01



Income and Expense by Month January through September 2025

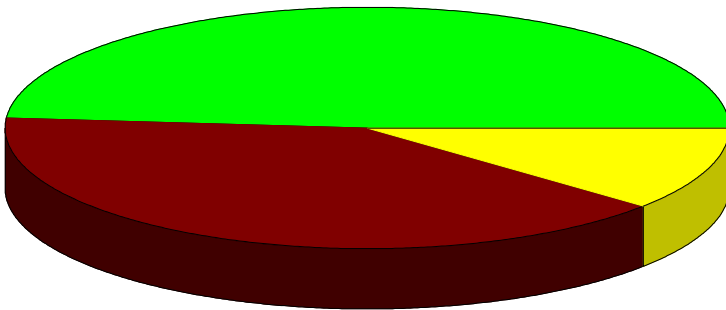
Income
Expense

\$ in 1,000's



Expense Summary January through September 2025

Fire Department's Budgets	48.78%
District Budget	40.26
Stations & Buildings	10.96
Total	\$83,979.88





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Cascade Fire Protection District
PAYMENT REQUEST
10/13/2025

Company	Invoice	Date	Amount	Comments
Alessi and Associates, Inc	92225	9/22/2025	\$ 2,000.00	Paid Check# 1004
Apex Waste Solutions	623052	9/15/2025	\$ 97.00	
Black Hills Energy	7132643370	9/30/2025	\$ 27.70	Paid VIA ACH
Cascade Metropolitan District	92525	9/25/2025	\$ 134.33	Recurring VIA ACH
Cascade Volunteer Fire	91125	9/11/2025	\$ 5,500.00	2025 Rent
Colorado Div of Fire Prevention & Contol	25-86717	5/20/2025	\$ 35.00	
Colorado Springs Utilities	6595858371	10/3/2025	\$ 153.86	Paid VIA ACH
Colorado Springs Utilities	9562766079	10/1/2025	\$ 21.61	Paid VIA ACH
WEX	107449926	9/23/2025	\$ 165.21	Paid VIA ACH
WSDM Managers	1056	9/30/2025	\$ 1,100.00	
TOTAL			\$ 9,234.71	

TOTAL FOR ALL FUNDS

\$ 9,234.71

_____, President



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**CASCADE FIRE PROTECTION DISTRICT
2026 BUDGET**

	2024 ACTUAL	2025 ACTUAL	2025 PROJECTED	2025 BUDGET	2026 BUDGET
BEGINNING BALANCE	\$ 653,127	800,086	800,086	823,312	926,434
REVENUES					
GENERAL PROPERTY TAX	\$ 197,176	\$ 178,200	\$ 182,804	\$ 182,804	\$ 182,804
SPECIAL OWNERSHIP / VEHICLE TAX	\$ 15,037	\$ 11,639	\$ 12,796	\$ 12,796	\$ 12,796
DELINQUENT TAX	\$ 1,376	\$ 225	\$ 225	\$ -	\$ -
INTEREST	\$ 19,088	\$ 15,605	\$ 15,605	\$ 15,000	\$ -
GRANTS				\$ -	\$ -
SHOEMAKER BUILDING INCOME	\$ 12,013	\$ 19,107	\$ 19,107	\$ 19,107	\$ 25,476
MISC.				\$ -	\$ -
SALE OF BUILDING					
PIKES PEAK HWY RESPONSE	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL REVENUES	\$ 254,589	\$ 234,776	\$ 240,537	\$ 239,707	\$ 231,076
TOTAL FUNDS AVAILABLE	\$ 907,816	\$ 1,034,862	\$ 1,040,623	\$ 1,063,019	\$ 1,157,510
EXPENSES					
ADMINISTRATIVE/ OPERATIONS	\$ 14,024	\$ 9,651	\$ 12,000	\$ 12,000	\$ 13,200
BANK FEES		\$ 25	\$ 50	\$ 300	\$ 100
TAX ABATEMENTS	\$ 146		\$ -	\$ -	\$ -
COLLECTION - TREASURER'S FEES	\$ 2,962	\$ 2,676	\$ 2,745	\$ 2,742	\$ 2,742
INSURANCE	\$ 13,744	\$ 14,858	\$ 14,858	\$ 15,850	\$ 15,000
PENSION (1 Mill Max)	\$ 16,079		\$ 16,012	\$ 16,012	\$ 16,012
BUILDING OPERATIONS	\$ 21,913	\$ 6,762	\$ 10,000	\$ 15,000	\$ 10,000
BUILDING CAPITAL	\$ 2,500		\$ -	\$ 20,000	\$ 20,000
RENT W/ SNOW REMOVAL	\$ 5,500		\$ 1,000	\$ 7,000	\$ 7,000
COMMUNICATIONS					
800 MHZ (Maint & Repair)			\$ 3,000	\$ 3,000	\$ 3,000
RADIO USER FEES/ YEAR	\$ 5,115		\$ 8,000	\$ 8,000	\$ 8,000
CAPITAL OUTLAY			\$ -	\$ 2,000	\$ 2,000
DISPATCH	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
SUPPLIES & EXP	\$ 8,023	\$ 2,027	\$ 5,000	\$ 5,000	\$ 5,000
FIREFIGHTING					
CAPITAL OUTLAY			\$ 29,400	\$ 10,000	\$ 10,000
SUPPLIES & EXP'S	\$ 10,421	\$ 33,424	\$ 4,624	\$ 10,000	\$ 10,000
FIRE PREVENTION - Community Outreach	\$ -	\$ -	\$ -	\$ -	\$ 750
MEDICAL SERVICES					
CAPITAL OUTLAY			\$ -	\$ 3,000	\$ 3,000
SUPPLIES & EXP'S	\$ 1,856	\$ 2,650	\$ 3,000	\$ 2,500	\$ 2,500
REPAIR SERVICE CONTRACT (Committed)			\$ -	\$ -	\$ -
SUPPLIES & EXPENSES					
TRUCKS	\$ 4,449	\$ 1,348	\$ 3,000	\$ 6,000	\$ 6,000
TRAINING		\$ 368	\$ 500	\$ 2,000	\$ 5,000
UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ 250
CONTRACT SERVICES					
FIREFIGHTER			\$ -	\$ 125,000	\$ 87,600
TOTAL EXPENSES	\$ 107,731	\$ 74,789	\$ 114,189	\$ 266,404	\$ 228,154
ENDING BALANCE	\$ 800,086	\$ 960,073	\$ 926,434	\$ 796,616	\$ 929,356
EMERGENCY RESERVE: State Required at 3%	\$ 3,232	\$ 2,244	\$ 3,426	\$ 7,992	\$ 6,845
ASSESSED VALUE	\$ 16,078,590	16,011,550	16,011,550	16,011,550	16,011,550
MILL LEVY	10.848	11.417	11.417	11.417	11.417