

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING



Regular Meeting

Agenda

August 12, 2026, 6:00 P.M.

5221 Deer Valley Road, Rescue, CA 95672

(P.O. Box 201)

(530) 677-1868

NOTE

If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in this meeting, please get in touch with the Board Clerk at (530) 677-1868 at least two (2) days before the meeting.

1. CALL TO ORDER

2. ROLL CALL/ESTABLISH QUORUM

3. FLAG SALUTE

4. APPROVAL OF AGENDA

5. PUBLIC COMMENTS and PUBLIC FORUM

This item is for the public to discuss matters not on the agenda and within the jurisdiction of the Rescue Fire Protection District, or to discuss the closed executive session item. Comments shall be limited to five minutes per person and twenty minutes for all comments unless otherwise authorized by the Board.

6. CHIEF'S REPORT

7. CORRESPONDENCE AND COMMUNICATIONS

8. CONSENT CALENDAR

- 8.1. Approve Minutes from July 8, 2026, Regular Board Meeting
- 8.2. Approve Warrant for July 2026
- 8.3. Approve Budget Reports for July 2026

9. BOARD COMMITTEES

- 9.1. Personnel Committee: Report
- 9.2. Budget Committee: Report
- 9.3. Building and Grounds: Report

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING

BOARD COMMITTEES Cont.

- 9.4. El Dorado County Emergency Services Authority (referred to as “JPA”) Committee: Report
- 9.5. El Dorado Local Agency Formation Commission (LAFCO): Report
- 9.6. Rescue Fire Safe Council: Report

10. RESCUE VOLUNTEER FIRE ASSOCIATION REPORT

11. OLD BUSINESS

- 11.1. Station 83 TI or a new build
- 11.2. Policy review/discussion for Board Members
- 11.3. Director Election forms deadline August 10

12. FISCAL ITEMS

13. NEW BUSINESS

- 13.1. Fee Schedule Update - Information
- 13.2. CalPERS Preliminary 2027 Renewal Rates - Information
- 13.3. Board Policy Changes - Discussion/Action Item
- 13.4. 2023/2024 GASB 74/75 & GASB 68 - Action Item
- 13.5. 2024/2025 GASB 74/75 & GASB 68 - Action Item
- 13.6. Easement Request - Green Valley Rd. & Old Green Valley Rd. - Discussion/Action Item

14. GOOD TO THE ORDER

15. NEXT SCHEDULED MEETING / AGENDA ITEMS

Regular Board Meeting September 9, 2026

16. ADJOURNMENT



Resource Response Report

CARES

Jul-26

Veg Fires	Structure Fires	Other Fires	Vehicle Accidents	Medicals	Hazmat/ FRM	Public Assist	Others	Total
7	3	12	7	62	1	8	5	105

Area	83A	81A	88	86	28	47/48	74	72/73	25/27	84/89	51/92
Calls	23	16	18	3	7	5	12	4	6	7	4

37% in our area

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING



Regular Meeting Minutes

July 8, 2026, 6:00 P.M.

5221 Deer Valley Road, Rescue, CA 95672

(P.O. Box 201)

(530) 677-1868

1. CALL TO ORDER - 18:00

2. ROLL CALL/ESTABLISH QUORUM

Directors in attendance:

☒	Matt Koht
☒	Penny Humphreys
☒	Scott Thorne
☒	George Madaryan
☒	Timothy Yee

3. FLAG SALUTE

4. APPROVAL OF AGENDA -

Director Humphreys made a motion to approve the agenda as amended, seconded by Director Yee the motion carried unanimously.

5. PUBLIC COMMENTS and PUBLIC FORUM

2 Guests were introduced – Doug Lashmett and Ken Eldridge

Doug is resurrecting the Rescue Historical Society and has some connections for an elevator for the RSLs building and some Wildfire Abatement program set up

Ken is a neighbor and is attending his first board meeting

6. CHIEF'S REPORT

6.1. Call Stats – 114, 49% are in our area 26% increase from last month

6.2. Training – Wildland in process

6.3. We are looking at adding 2 trainees//interns to the rotation and will possible have the sleep up at Station 81.

6.4. Captain Jones is still updating the policy manual.

7. CORRESPONDENCE AND COMMUNICATIONS

None

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING

8. CONSENT CALENDAR

- 8.1. Approve Minutes from June 10, 2026, Regular Board Meeting
- 8.2. Approve Warrants for June 2026
- 8.3. Approve Budget Reports for June 2026

Director Humphreys made a motion to approve the consent calendar, seconded by Director Yee and the motion carried unanimously.

9. BOARD COMMITTEES

- 9.1. Personnel Committee:
No report
- 9.2. Budget Committee
No Report
- 9.3. Building and Grounds –
Scout Project – supplies have been delivered and should be starting soon
- 9.4. El Dorado County Emergency Services Authority (referred to as “JPA”) Committee:
Hiring a CGI person
- 9.5. LAFCO –
No Report
- 9.6. Rescue Fire Safe Council:
Mo Johnson had a BBQ for his neighborhood and several of our staff attended

10. RESCUE VOLUNTEER FIRE ASSOCIATION REPORT

- 10.1. National Nite Out is August 4th

11. OLD BUSINESS

- 11.1. Loan update for Station 83 - TI or a new build – Debi did an amoritization schedule and the cost for a 30 year loan at 2.75% is approximately \$65,000 a year for the 1.5 Million dollar loan or \$85,000 year for the 2 million dollar loan-
- 11.2. Policy review/discussion for Board Members- Board members will have their reviews completed by the August meeting and will vote on approving the changes
- 11.3. Director Election forms deadline August 10 – Filing begins on July 13th

12. FISCAL ITEMS

- 12.1. See item 13.3

13. NEW BUSINESS

- 13.1. GASB 68 DRAFT for FY 23-24 and FY 24-25– Information presented for review
Our UAL will reach the peak for payments in two years and it will be fully funded by 2036
- 13.2. GASB 74/75 DRAFT for FY 23-24 – Information presented for review

Rescue Fire Protection District

BOARD OF DIRECTORS MEETING

- 13.3. 2nd Budget Amendment 2025-2026 was presented by Chief Ransdell. We need to transfer an additional \$100,000 into the actual budget. We have plenty of money its just in our Revenue Accounts and not in the Expenditure budget.

A motion was made by Director Humphreys to approve the Amendment to the 2025-2026 Budget. It was seconded by Director Madaryan.

13.3.1.1. Action Item" Ayes 5 Noes 0 Absent 0

14. GOOD TO THE ORDER

- 14.1. Friday Night dinner at the Community center features Tri-tip, Live music, Margueritas and sodas. Cost is \$20

15. EXT SCHEDULED MEETING / AGENDA ITEMS

Regular Board Meeting August 12, 2026, 1800 hours

16. ADJOURNMENT – 18:49

Director Humphreys made a motion to adjourn the meeting at 18:49 seconded by Director Yee and the motion carried unanimously.

Prepared By:

Approved By:

Debi Anderson, Board Clerk
Rescue Fire Protection District

Matt Koht, Board President
Rescue Fire Protection District

TRANS TYPE	SOURCE DOC / REF3 (12 max)	PERIOD OF TIME/REF2 (10 max)	ORG (INDEX CODE)	OBJECT (SUBOBJ ECT)	GL PROJECT	PROJECT STRING TYPE	PROJECT STRING ACCOUNT	COMMENT (DESCRIPTION) (30 max)	D/C	GROSS (AMOUNT)	LINE	JOURNAL TOTAL	3,381.54
A	Invoice	FY 25/26 Q3	8560000	4043				EDCESA 202580	D	1,690.77			
A	Invoice	FY 25/26 Q3	8670701	1740				EDCESA 202580	C	1,690.77			

MEMO SHEET: GENERAL JOURNAL INFORMATION

Department Name	Rescue FPD	Document total	3,381.54
Clerk	Debi Anderson	Debit total	1,690.77
Contract Phone	530-677-1868	Credit total	1,690.77
File Name (for imports only)			
Short Desc/Ref 4 (10 max)	OA Billing		
JE Type/Ref1 (6 max)	Billing		
Period of time/Ref 2 (10 max)	01/02/26 - 03/31/26		
Source Doc/Ref3 (12 max)	06.23.26 EDCESA202580 JM		

By signing this journal I hereby certify that:

1. information herein is true and accurate to the best of my knowledge, 2. I have been delegated signature authority in accordance with County's policies and procedures and 3. all transfers approved on this journal are in compliance with County policies and procedures and any other relevant governmental regulations.

Authorized signature

Description and purpose:

Methodology:

Authorization:

Additional information:

Outside District Claim Form												PLEASE INDICATE CHECK DISTRIBUTION		PROCESSOR USE ONLY	
District:	Rescue Fire Protection District			AUDITOR USE ONLY								METHOD IN THE SPACE BELOW:		BATCH:	
Date:	7/30/2026														
Prepared By:	Debi Anderson											DEPT: _____			
Contact Phone:	530-677-1868											FILE NAME: _____			
FY 2026-2027				AUDITED BY: _____		Date: _____		Document Total:		\$16,193.96		Entered by: _____			
THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICE(S) ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. I FURTHER CERTIFY I AM AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICE(S).												Date: _____			
ALWAYS 1	VENDOR	SUFFIX	Invoice Number (Limit 20)	AMOUNT	FILE NAME	DATE	ALWAYS 2	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK	DOC.	
1	12188	0	378081	1800.00	RFPD073026	07/01/26	2	8560000	4539	ADA software	1800.00	CivicPlus (formerly Streamline)			
1	12188	0	377960	4082.40	RFPD073026	07/01/26	2	8560000	4539	Website software	4082.40	CivicPlus (formerly Streamline)			
1	1080	0	07222026-1	69.43	RFPD073026	07/01/26	2	8560000	4180	Amazon	69.43	US Bank			
1	1080	0	07222026-2	485.83	RFPD073026	07/18/26	2	8560000	4080	Sams Club	485.83	US Bank			
1	1080	0	07222026-3	27.99	RFPD073026	07/18/26	2	8560000	4180	lowes	27.99	US Bank			
1	1080	0	07222026-4	159.07	RFPD073026	07/01/26	2	8560000	4085	El Dorado Disposal	159.07	US Bank			
1	1080	0	07222026-5	2050.76	RFPD073026	07/01/26	2	8560000	4539	Fortis	2050.76	US Bank			
1	1080	0	07222026-6	19.99	RFPD073026	07/08/26	2	8560000	4539	Adobe	19.99	US Bank			
1	1080	0	07222026-7	19.99	RFPD073026	07/14/26	2	8560000	4539	Adobe	19.99	US Bank			
1	1080	0	07222026-8	139.10	RFPD073026	07/15/26	2	8560000	4040	AT&T	139.10	US Bank			
1	1080	0	07222026-9	36.99	RFPD073026	07/17/26	2	8560000	4700	PG&E	36.99	US Bank			
1	1080	0	07222026-10	1897.06	RFPD073026	07/17/26	2	8560000	4700	PG&E	1897.06	US Bank			
1	1080	0	07222026-11	504.48	RFPD073026	06/22/26	2	8560000	4040	AT&T First Net	504.48	US Bank			
1	1080	0	07222026-12	109.89	RFPD073026	06/22/26	2	8560000	4515	Safeway Fuel	109.89	US Bank			
1	1080	0	07222026-13	101.36	RFPD073026	06/29/26	2	8560000	4515	vineyard	101.36	US Bank			
1	1080	0	07222026-14	20.00	RFPD073026	07/12/26	2	8560000	4539	Open AI - Chat GPT	20.00	US Bank			
1	1080	0	07222026-15	12.05	RFPD073026	07/01/26	2	8560000	4260	Amazon	12.05	US Bank			
1	1080	0	07222026-16	398.00	RFPD073026	07/02/26	2	8560000	4420	USPS	398.00	US Bank			
1	1080	0	07222026-17	63.89	RFPD073026	07/03/26	2	8560000	4515	Safeway Fuel	63.89	US Bank			
1	1080	0	07222026-18	17.51	RFPD073026	07/07/26	2	8560000	4260	Bite Me Donuts	17.51	US Bank			
1	1080	0	07222026-19	11.95	RFPD073026	07/09/26	2	8560000	4040	Metro Fax	11.95	US Bank			
1	1080	0	07222026-20	45.41	RFPD073026	07/21/26	2	8560000	4260	Amazon	45.41	US Bank			
1	1080	0	07222026-21	69.28	RFPD073026	06/28/26	2	8560000	4539	Microsoft Subscription	69.28	US Bank			
1	1080	0	07222026-22	101.27	RFPD073026	07/01/26	2	8560000	4201	SP EMS Logik	101.27	US Bank			
1	1080	0	07222026-23	91.88	RFPD073026	07/19/26	2	8560000	4060	Dominos	91.88	US Bank			
1	1080	0	07222026-24	278.13	RFPD073026	06/									

Outside District Claim Form												PLEASE INDICATE CHECK DISTRIBUTION		PROCESSOR USE ONLY	
District:	Rescue Fire Protection District			AUDITOR USE ONLY								METHOD IN THE SPACE BELOW:		BATCH:	
Date:	7/3/2026														
Prepared By:	Debi Anderson											DEPT: _____			
Contact Phone:	530-677-1868											FILE NAME: _____			
FY 2025-2026				AUDITED BY: _____				Date: _____				Entered by: _____			
THE ARTICLES FOR SERVICES DESCRIBED BY THE INVOICE(S) ATTACHED AND LISTED BELOW WERE APPROVED AND ARE INCLUDED IN THE DISTRICT BUDGET THAT HAS BEEN ADOPTED BY THE BOARD OF DIRECTORS AND WERE NECESSARY FOR USE BY THE DISTRICT AND HAVE BEEN DELIVERED OR PERFORMED AND THAT NO PRIOR CLAIM HAS BEEN PRESENTED FOR SAID ARTICLES OR SERVICES. I FURTHER CERTIFY I AM AUTHORIZED BY THE BOARD OF DIRECTORS TO APPROVE PAYMENT REQUESTS TO THE AUDITOR-CONTROLLER FOR THE ATTACHED INVOICE(S).														Date: _____	
ALWAYS 1	VENDOR	SUFFIX	Invoice Number (Limit 20)	AMOUNT	FILE NAME	DATE	ALWAYS 1	ORG	OBJECT	DESCRIPTION (LIMIT 50 CHARACTERS)	AMOUNT	VENDOR NAME	SEPARATE CHECK	DOC.	
1	1080	0	06222026-01	525.00	RFPD070326	06/04/26	2	8560000	6040	Distinctive Recognition	525.00	US Bank			
1	1080	0	06222026-02	182.31	RFPD070326	06/05/26	2	8560000	4180	Home Depot	182.31	US Bank			
1	1080	0	06222026-03	2772.40	RFPD070326	06/09/26	2	8560000	4180	Home Depot	2772.40	US Bank			
1	1080	0	06222026-04	112.54	RFPD070326	06/22/26	2	8560000	4080	Amazon	112.54	US Bank			
1	1080	0	06222026-05	103.34	RFPD070326	05/27/26	2	8560000	4515	Chevron	103.34	US Bank			
1	1080	0	06222026-06	159.07	RFPD070326	06/01/26	2	8560000	4080	El Dorado Disposal	159.07	US Bank			
1	1080	0	06222026-07	2064.20	RFPD070326	06/01/26	2	8560000	4539	Fortis	2064.20	US Bank			
1	1080	0	06222026-08	859.72	RFPD070326	06/05/26	2	8560000	4700	EID	859.72	US Bank			
1	1080	0	06222026-09	19.99	RFPD070326	06/08/26	2	8560000	4539	Adobe	19.99	US Bank			
1	1080	0	06222026-10	19.99	RFPD070326	06/15/26	2	8560000	4539	Adobe	19.99	US Bank			
1	1080	0	06222026-11	139.10	RFPD070326	06/17/26	2	8560000	4040	AT&T	139.10	US Bank			
1	1080	0	06222026-12	32.74	RFPD070326	06/18/26	2	8560000	4700	PG&E Service fee	32.74	US Bank			
1	1080	0	06222026-13	1678.72	RFPD070326	06/18/26	2	8560000	4700	PG&E	1678.72	US Bank			
1	1080	0	06222026-14	504.48	RFPD070326	05/22/26	2	8560000	4040	AT&T - First Net	504.48	US Bank			
1	1080	0	06222026-15	50.00	RFPD070326	05/26/26	2	8560000	4162	Big Brand Tire	50.00	US Bank			
1	1080	0	06222026-16	250.00	RFPD070326	06/01/26	2	8560000	4609	EMS	250.00	US Bank			
1	1080	0	06222026-17	510.04	RFPD070326	06/02/26	2	8560000	4020	Distinctive Recognition	510.04	US Bank			
1	1080	0	06222026-18	25.00	RFPD070326	06/02/26	2	8560000	4460	Jensen Fastners	25.00	US Bank			
1	1080	0	06222026-19	20.00	RFPD070326	06/12/26	2	8560000	4539	Open AI - Chat GPT	20.00	US Bank			
1	1080	0	06222026-20	93.61	RFPD070326	06/19/26	2	8560000	4609	Lowes	93.61	US Bank			
1	1080	0	06222026-21	80.09	RFPD070326	06/22/26	2	8560000	4515	Safeway Fuel	80.09	US Bank			
1	1080	0	06222026-22	27.83	RFPD070326	05/24/26	2	8560000	4162	Amazon	27.83	US Bank			
1	1080	0	06222026-23	21.37	RFPD070326	06/02/26	2	8560000	4260	Bite Me Donuts	21.37	US Bank			
1	1080	0	06222026-24	11.95	RFPD070326	06/09/26	2	8560000	4040	Metro Fax	11.95	US Bank			
1	1080	0	06222026-25	78.73	RFPD070326	06/12/26	2	8560000	4515	Safeway Fuel	78.73				

[illegible]

[illegible]



Rescue Fire Protection District **Monthly Budget Report** **For the Period Ending July 31, 2026**

(Target 8%)						
	Actual Jul 2026	Total YTD July 31, 2026	PRELIMINARY Budget 2026/2027	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
REVENUE						
<u>Property Tax Revenue</u>						
0100 Secured Tax Revenue	\$ -	\$ -	\$ 1,555,097	\$ (1,555,097)	0%	Jul-26 entries not yet posted by El Dorado County
0110 Unsecured Tax Revenue	\$ -	\$ -	29,864	(29,864)	0%	
0140 Supplemental Tax Revenue	\$ -	\$ -	23,000	(23,000)	0%	
0175 Special Tax (633)	\$ -	\$ -	131,000	(131,000)	0%	
0820 Homeowners Property Tax Relief	\$ -	\$ -	7,600	(7,600)	0%	
0360 Penalty and Costs	\$ -	\$ -	1,500	(1,500)	0%	
Subtotal Property Tax Revenue	\$ -	\$ -	\$ 1,748,061	\$ (1,748,061)	0%	
<u>Other Revenue</u>						
0001 Transfer from Fund Balances	\$ -	\$ -	\$ -	\$ -	0%	
0002 From Reserves (Devel. Fees)	\$ -	\$ -	\$ 593,000			
0400 Interest	\$ -	\$ -	16,000	(16,000)	0%	
0420 Rents & Leases	\$ 1,189	\$ 1,189	13,302	(12,113)	9%	
1060 Grant Revenue	\$ -	\$ -	20,000	(20,000)	0%	
1200 Revenue Other Government	\$ -	\$ -	72,000	(72,000)	N/A	
1310 Benefit Assessment (641)	\$ -	\$ -	279,000	(279,000)	0%	
1403 Development Fees			75,000			
1742 Misc. Copy Fees	\$ -	\$ -	-	-	N/A	
1940 Misc. Revenue	\$ 4,290	\$ 4,290	100,000	(95,710)	4%	
2000 Sale of Fixed Assets	\$ -	\$ -	-	-	N/A	
Subtotal Other Revenue	\$ 5,479	\$ 5,479	\$ 1,168,302	\$ (1,162,823)	0%	
TOTAL REVENUE	\$ 5,479	\$ 5,479	\$ 2,916,363	\$ (2,910,884)	0%	
EXPENDITURES						
<u>Salaries & Benefits</u>						
3000 Regular Employees	\$ 45,822	\$ 45,822	\$ 681,586	\$ 635,764	7%	
3001 Extra Help	\$ 11,038	\$ 11,038	90,000	78,962	12%	
3002 Overtime	\$ 2,748	\$ 2,748	210,000	207,252	1%	
3004 Other Compensation	\$ 6,715	\$ 6,715	49,000	42,285	14%	
3020 Retirement	\$ 263,936	\$ 263,936	357,810	93,874	74%	
3021 Social Security	\$ 886	\$ 886	11,321	10,435	8%	
3022 Medicare	\$ 959	\$ 959	15,415	14,456	6%	
3040 Health Insurance	\$ 29,182	\$ 29,182	366,340	337,158	8%	
3041 Unemployment Ins	\$ -	\$ -	52			
3042 Long-Term Disability	\$ -	\$ -	258	258	0%	
3043 Deferred Comp Employer Share	\$ 312	\$ 312	-	(312)	N/A	
3060 Workers' Compensation	\$ 94,708	\$ 94,708	80,000	(14,708)	118%	
Subtotal Salaries & Benefits	\$ 456,306	\$ 456,306	\$ 1,861,782	\$ 1,405,476	25%	



Rescue Fire Protection District **Monthly Budget Report** **For the Period Ending July 31, 2026**

(Target 8%)

		Actual Jul 2026	Total YTD July 31, 2026	PRELIMINARY Budget 2026/2027	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	Notes/Comments
<u>Services & Supplies</u>							
4020	Clothing	\$ -	-	\$ 22,000	\$ 22,000	0%	
4040	Communications	\$ -	-	9,056	9,056	0%	
4044	Cable/Internet	\$ -	-	5,600	\$ 5,600	0%	
4060	Inservice Food	\$ -	-	3,000	3,000	0%	



Rescue Fire Protection District **Monthly Budget Report** **For the Period Ending July 31, 2026**

		(Target 8%)					Notes/Comments
		Actual Jul 2026	Total YTD July 31, 2026	PRELIMINARY Budget 2026/2027	Variance YTD Actual to Full Year Budget	YTD Actual % of Full Year Budget	
4080	Household Expense	\$ -	-	4,500	\$ 4,500	0%	
4085	Refuse Disposal	\$ -	-	-	-	#DIV/0!	
4100	Insurance	\$ -	-	20,506	\$ 20,506	0%	
4140	Equipment Maintenance	\$ 1,541	1,541	7,000	5,459	22%	
4142	Radio Maintenance	\$ -	-	5,000	\$ 5,000	0%	
4162	Vehicle Maintenance	\$ 19	\$ 19	82,000	81,981	0%	
4180	Maintenance of Structures	\$ -	\$ -	79,210	\$ 79,210	0%	
4200	Medical Supplies	\$ 242	\$ 242	5,000	4,758	5%	
4220	Memberships	\$ 50	\$ 50	2,500	\$ 2,450	2%	
4260	Office Expense	\$ 30	\$ 30	15,000	14,970	0%	
4261	Postage	\$ -	\$ -	-	\$ -	#DIV/0!	
4300	Professional Services	\$ 4,299	\$ 4,299	112,912	108,613	4%	
4324	Employee Medicals			5,000	\$ 5,000	0%	
4400	Publications & Legal Notices	\$ -	\$ -	400	400	0%	
4420	Rents & Leases/Equipment	\$ 135	\$ 135	1,500	\$ 1,365	9%	
4460	Small Tools	\$ -	\$ -	1,000	1,000	0%	
4461	Fire Equipment	\$ -	\$ -	3,000	\$ 3,000	0%	
4500	Special Department Expense	\$ -	\$ -	2,100	2,100	0%	
4507	Fire Prevention	\$ -	\$ -	10,502	\$ 10,502	0%	
4515	Fuel Purchases	\$ 1,693	\$ 1,693	23,000	21,307	7%	
4539	Software License	\$ 4,758	\$ 4,758	29,450	\$ 24,692	16%	
4600	Transportation & Travel	\$ -	\$ -	1,869	1,869	0%	
4609	Educational Training	\$ -	\$ -	9,550	\$ 9,550	0%	
4617	Staff Development	\$ -	\$ -	500	500	0%	
4700	Utilities	\$ -	\$ -	24,000	\$ 24,000	0%	
Subtotal Services & Supplies		\$ 12,768	\$ 12,768	485,155	472,387	3%	
Fixed Assets							
6020	Structures & Improvements	\$ -	\$ -	400,000	\$ 520,000	0%	
6040	Equipment	\$ (56,286)	\$ (56,286)	120,000	176,286	-6%	
Subtotal Fixed Assets		\$ (56,286)	\$ (56,286)	\$ 520,000	\$ 576,286	-11%	
TOTAL EXPENDITURES		\$ 412,788	\$ 412,788	1,005,155	\$ 592,367	41%	
TOTAL REVENUE LESS EXPENDITURES		\$ (407,309)	\$ (407,309)	\$ 1,911,208	\$ (2,318,517)		