



Monroe Fire Protection District



March 9, 2020
BOARD OF TRUSTEES
MEETING AGENDA

6:00 pm
Meeting held via ZOOM

1. **Call to Order and Roll Call**
2. **Changes or Amendments to Agenda**
3. **Public Comment (procedure for public comment on reverse side)**
4. **Approval of Minutes**
 - a. February 9, 2021
5. **Old Business**
 - a. Legal Updates
 - i. Van Buren Twp
 - ii. Bloomington Twp
 - b. Monroe Fire District Future
 - i. Line of Credit
 - ii. Tax Anticipation Warrant Bids
 - c. COVID-19 Information
 - i. Homebound Hoosiers
 - d. Engine 22 Bid Opening
6. **New Business**
 - a. Department Update
 - i. Statistics
 - ii. ISO Review
 1. Review April 21, 2021
7. **Claims and Financial Reports**
 - a. Monroe Fire Protection District Claims
 - b. District 8 Claims
 - c. Financial Report
8. **Next Meeting Scheduled:** April 13, 2021 at 6:00pm via Zoom
9. **Adjourn**

Vicky Sorensen
Chairman

C. Ed Brown
Fiscal Officer

Mark Kruzan
Vice-Chairman

Daniel Vest
Board Trustee

Christina Courtright
Board Trustee

HEADQUARTERS
STATION 22
3953 S KENNEDY DRIVE
BLOOMINGTON IN
812-331-1906
812-336-1166 (FAX)

Copy Furnished:

Vicky Sorensen, Chairman
C. Ed Brown, Fiscal Officer
Mark Kruzan, Vice-Chairman
Daniel Vest, Board Trustee
Christina Courtright, Board Trustee
Dustin Dillard, Fire Chief
George Cornwell, Deputy Fire Chief
David Ferguson, District Counsel
Angie Purdie, County Commissioners Office
Mr. Jeff Cockerill, County Legal
Station No. 21
Station No. 22
Station No. 23
Station No. 24
Station No. 25
Station No. 29
Station No. 19
District Files

Procedure for Public Comment or Questions:

The District Board recognizes the value of public comment on district issues and the importance of allowing members of the public to express themselves on district matters. To permit fair and orderly public expression, the Board requests you be respectful of others while they are making public comment. At each Board meeting at which public participation is permitted, the Chairman of the Board shall administer the procedures of the Board for its conduct. Public participation shall be permitted as indicated on the order of business and at the discretion of the Chairman. Participants must be recognized by the Chairman and must preface their comments by an announcement of their name and group affiliation, when appropriate. Patron comments are limited to three (3) minutes. The Chairman may interrupt, warn, or terminate a person's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant.



Monroe Fire Protection District



MINUTES OF MEETING OF THE BOARD OF TRUSTEES

Vickey Sorensen called a work session of the Board of Trustees of the Monroe Fire Protection District to order at 6:00 p.m. EST Tuesday, February 9, 2021 via a Zoom Meeting due to the COVID-19 pandemic. Public notice of the meeting had been duly made to local media by facsimile transmission and hard copy notices had been placed in all the usual places.

Mrs. Sorensen called the roll of the board of trustees to determine members present, absent, and to identify others present.

Those present were as follows:

Vicky Sorensen, Trustee
C. Ed Brown, Trustee
Mark Kruzan, Trustee
Daniel Vest, Trustee
Christina Courtright, Trustee

Those absent were as follows:

Others present were as follows:

Dustin Dillard, Chief, MFD
George Cornwell, Deputy Chief, Operations, MFD
Matt Bright, Deputy Chief, EMS/Special Operations, MFD
Joel Bomgardner, Assistant Chief, Administration, MFD
Tammy Bovenschen, Administrative Assistant MFD
Lorie Robinson, Financial Assistant MFD
Christine Bartlett, Attorney, Ferguson Law
Rita Barrow, Van Buren Township Trustee
Elizabeth Andrews, Monroe County Resident

Those absent were as follows:

**HEADQUARTERS
3953 S KENNEDY DRIVE
BLOOMINGTON IN
812-331-1906
812-336-1166 (FAX)**

CHANGE OR AMENDMENTS TO THE AGENDA

Mrs. Sorensen asked if there were any amendments or changes to the agenda. There were no amendments or changes to be made.

PUBLIC COMMENT

Mrs. Sorensen explained this was the time when any member of the public could speak to the board concerning any matter not listed on the agenda. Mrs. Sorensen explained that we do have a policy for public comment that is outlined on the back of the agenda.

Ms. Elizabeth Andrews, Monroe County Resident wanted to thank Chief Dillard and Board Member Courtright for their quick responses to her concerns over her new insurance classification. Ms. Andrews stated that she now understood that this issue was due to the City of Bloomington not signing the Automatic Aid agreement with Monroe Fire Protection District.

Chief Dillard explained how the ISO rating is used by some insurance companies for the fire protection classification of an address. Chief Dillard explained the different factors that go into a rating.

Mr. Kruzan asked Mr. Bomgardner if it was appropriate for a board member to reply to public comment. Mr. Bomgardner stated to adhere to the public comment policy at meetings and that generally the board did not answer questions during public comment. Mr. Kruzan offered to give Ms. Andrews some guidance as to whom she could speak with at the city level.

ELECTION OF OFFICERS

Mr. Kruzan made a motion to nominate Mrs. Sorensen as Chairman.

Ms. Courtright 2nd

Motion passed 5-0

Mrs. Sorensen made a motion to nominate Mr. Kruzan as Vice-Chairman

Mr. Brown 2nd

Motion passed 5-0

Mrs. Sorensen made a motion to nominate Mr. Brown as Fiscal Officer

Mr. Kruzan 2nd

Motion passed 5-0

MINUTES OF PREVIOUS MEETING

Minutes from the December 8, December 16, 2020 and January 26, 2021 board meetings were presented to the board for approval. Mrs. Sorensen asked legal counsel if the new board members were allowed to approve the minutes this evening since they were not in attendance or even on the board at the time of the meetings. Mrs. Bartlett stated that everyone in attendance this evening should be included in approving the minutes. Mrs. Sorensen called for a motion to approve the minutes.

Mr. Brown made a motion to approve the minutes of December 8, 2020 as presented.

Mr. Kruzan 2nd

Motion passed 5-0

Mr. Brown made a motion to approve the minutes of December 16, 2020 as presented.
Mr. Kruzan 2nd
Motion passed 5-0

Mr. Kruzan made a motion to approve the minutes of January 26, 2020 as presented.
Mr. Brown 2nd
Motion passed 5-0

OLD BUSINESS

a. 2021 Salary Ordinance

Chief Dillard explained that this document only has one change since being presented in November. He noted the highlighted pay for part-time/substitutes employees listed \$12.00 - \$21.00 per hour. This higher increase was due to the fact that there were a couple of former Northern Monroe Fire Territory employees who would have taken a pay decrease based on the original figures of \$18 max.

Mr. Kruzan asked about overtime within the department and do we have a maximum amount budgeted. Chief Dillard explained that fortunately as a combination department we rarely have to use overtime. There are instances like out of town training, and of course special circumstances where overtime is needed, but we have never had an issue of excessive overtime nor have we gone over budget.

Mrs. Sorensen called for a motion on the 2021 Salary Ordinance
Mr. Brown made a motion to approve the 2021 Salary Ordinance.
Mr. Kruzan 2nd
Motion passed 5-0

b. Legal Updates

Mrs. Bartlett informed the board that the deed paperwork with Bloomington Township had been completed. Mrs. Bartlett stated that legal counsel for Van Buren Township is still working with them on some specific language and they hope to finalize that next week.

Mrs. Bartlett also stated that she has been working with Chief Dillard on by-laws for the board. She stated that she is always happy to answer questions the board may have.

Mrs. Sorensen asked if the board would see the deed language for Van Buren before they were finalized. Mrs. Bartlett stated that yes, she could forward the documentation to the board prior to it being finalized so that they can see it. Mrs. Bartlett did state that they are just working to balance both townships interest.

c. Monroe Fire District Future

i. Line of Credit

Chief Dillard and Mrs. Robinson spoke to the board concerning the financial needs of the District in the upcoming future. Chief Dillard explained that at

first it was thought that we would need to basically take out a loan to cover the operating costs of the district until our first settlement in June. Chief Dillard noted that after speaking with several banking institutions, it was determined that opening a line of credit would be the best option for the district and the taxpayers.

Chief Dillard explained that this was not something that we did not expect. Merging the three departments into one and not receiving any funding until our June settlement we knew we would have to borrow funds at some point. Mrs. Robinson explained that this shortfall will occur in about the next 40 days.

Chief Dillard and Mrs. Robinson have spoken with our lender Peoples State Bank and would like to open a line of credit not to exceed \$2,000,000.00 (two million dollars) for a period of two years. This will allow the district to start receiving the fire protection money from the four new townships that will have merged within that two-year window. Mr. Brown stated that this was not an unusual request and that a line of credit was a good option to do instead of seeking out a loan. Ms. Courtright asked if the bank was clear in our understanding of the \$2,000,000 maximum request for the two-year period. Chief Dillard stated that the bank was clear and understood what we were asking for.

Mr. Kruzan wanted to assure the citizens that this was anticipated and that if this was not approved what would happen to the District. Chief Dillard assured Mr. Kruzan that this was anticipated and that we had even spoken with DLGF (Department of Local Government Finance) last fall concerning our settlement timing and having a shortfall during the 2021 calendar year. Mrs. Robinson explained that the Local Income Tax the district will receive for Van Buren Township and Unincorporated Bloomington Township will not be seen until 2022. Mrs. Robinson stated that without establishing this line of credit it would be very difficult and operations would be compromised.

Mrs. Sorensen asked if this is approved this evening what will the bank need to begin the process. Chief Dillard explained that the bank will only need the minutes reflecting the approval to ask for a line of credit. Chief Dillard also advised the board that when we receive the tax settlements in June and December, we will pay the principal and interest in full each time bringing the balance back to zero until we would need another draw thus saving the district in interest charges.

There being no further discussion, Mrs. Sorensen called for a motion. Mr. Brown made a motion to approve a \$2,000,000 (two million dollar) line of credit with Peoples State Bank for a term of no more than two years. Mrs. Courtright 2nd
Motion passed 5-0

ii. **Credit Cards**

Chief Dillard explained to the board that currently we have 2 VISA credit cards, one issued to Chief Dillard and one to Deputy Chief Cornwell. With the merger we would like to request an increase in the number of cards held by the district and to increase the limit on the Chief's card. Generally, credit cards are used to pay for items such as hotels and car rental for our state trainings and may also be used to purchase items at locations we do not have accounts with. Chief Dillard stated that we do have several accounts at local business where our logistics chiefs can purchase items, but some items it is best to buy in bulk and get a better price, but it must be done using a credit card.

Mr. Kruzan would like for us to look into this further before making decisions on new cards or increase in limit. Mr. Kruzan would like to review our risk management policies so that he is more familiar with how purchases are being made. Chief Dillard stated we can table this item until next month.

iii. **Healthy Results Program**

Mrs. Bovenschen explained to the board that the Healthy Results Program with IU Health was an incentive-based program that would allow the district to lock in the medical insurance premium for two-years. Mrs. Bovenschen explained that we would need 50% participation of our full-time personnel to participate and that an incentive from the board was a required portion of the contract with IU Health. Mrs. Bovenschen stated that Ron Remak of Bill C. Brown had generously donated \$500 to help with our incentive program. Mrs. Sorensen asked if IU Health had suggested anything as an incentive. Mrs. Bovenschen explained a few things other companies had done. After further discussion, Mrs. Sorensen called for a motion.

Mr. Brown made a motion to approve the Healthy Results Program with a \$50.00 annual reward for employees who participate.

Mr. Vest 2nd

Motion passed 5-0

d. **MFD Position Appointments/Hiring**

i. **Career Full-Time Firefighter**

Deputy Chief Cornwell explained to the board the upcoming timeline for the 14 individuals we are asking the board for formal approval this evening. HR paperwork will be completed in the next two weeks with a full week of onsite orientation beginning March 1. 24hr shift coverage would begin March 6, 7 and 8 depending on what shift they would be assigned to.

Deputy Chief Bright explained that these 14 individuals hired will be paid through a SAFER grant the district received. The original grant was a 75%-25% match however due to hardship (COVID) this is now 100% funded for

the next 3 years. Deputy Chief Bright stated that these 14 will help us to maintain NFPA Standards. The SAFER grant will pay their salaries, benefits and insurance. Chief Dillard did note that this grant was wrote a few years ago and the pay scale is a little higher now than originally asked for. The district will have to cover those extra costs.

Chief Dillard shared the names of the 14 career firefighter candidates:

Andrew Craig	Leyton Craig	Travin Craig
Isaac Crane	Walker Crane	Drew Doehla
Joshua Hall	Kole Jones	Ben Patton
John Peterson	Taylor Phillips	Solomon Rynard
Elijah Wilson	Jonathan Young	

Mrs. Sorensen called for a motion to hire the 14 career firefighter candidates
 Mr. Brown made a motion to approve the hiring of the 14 candidates presented.

Mr. Kruzan 2nd
 Motion passed 5-0

e. COVID-19 Information

Chief Dillard informed the board that we currently have approximately ¼ of the district employees voluntarily being vaccinated. We currently have plenty of PPE thanks to the AFG Grant.

f. Engine 22 Bid Posting

Chief Dillard would like to move forward with the board approval to post bids for Engine 22 and to have those opened at the March meeting of the board. Chief Dillard realizes that the bid prices may come in higher due to cost increases from COVID. He explained that we will not receive delivery of the new engine until probably beginning of 2022. It takes almost a year from bid award to truck delivery.

Mr. Vest asked how this would be funded, would this be a tax levy increase? Chief Dillard explained that all apparatus is budgeted for and comes from the districts CUM fund.

NEW BUSINESS

a. Department Update

i. Statistics

	<u>January 2021</u>
TOTAL Emergency Calls	278
EMS Calls	219
Fire Calls	59
Aid Given (automatic/mutual)	20
Received Aid (automatic/mutual)	5

Overlapping Calls	31.29%
Average Response (on scene)	8 min 3 sec
Average Enroute (leave the firehouse)	1 min 44 sec

We will be looking at how to break calls down a little differently with the new reporting system to give a better accuracy for calls within the district. The average for all calls includes the townships that are contracting with us (not actually in the district) and some of those calls are in far out-lying areas.

Mrs. Courtright asked for clarification of an overlapping call. Chief Dillard explained that it just means we have 2 or more calls happening at the same time.

ii. ISO Review

Chief Dillard explained that Rusty Clark is now the Fire Marshall for the district. He had previously been the Fire Marshall at Northern Monroe Fire Territory. Chief Dillard explained that the Fire Marshall will be the one that will address issues such as the citizen who spoke earlier concerning her insurance costs rising due to the ISO rating.

Chief Dillard explained that we get about 5-15 calls a month concerning the ISO rating. Companies that sell insurance can use many ways to determine their premiums, however several use the ISO rating system. The ISO system used is where a company comes out and grades a fire department based on certain criteria. Insurance companies do not have to use the ISO rating system. Some companies are going to Zip Code loss instead. ISO looks at dispatch, water supply and the fire department. There are multiple things that ISO uses to determine its rating. Some of this does concern automatic aid, which the City of Bloomington has not signed with the District.

Chief Dillard explained that we have created a letter defining what the fire district current rating is. This letter also explains the merger with Van Buren and Northern Monroe, and that all stations are still operating at full capacity.

Chief Dillard explained how ISO classifications are determined. Chief Dillard did state that John Beard of ISO should be returning this year to reevaluate our ISO rating.

CLAIMS AND FINANCIAL REPORT

Claims:

a. Monroe Fire Protection District Claims:

Mrs. Robinson went over the claims for Monroe Fire Protection District. Monroe Fire Protection District Claims dated December 14, December 20, December 29, 2020, January 7, January 17 and January 25, 2021 were presented for approval.

Payroll: Included the semi-monthly payrolls for December 2020 and January 2021.

Mr. Brown motioned to approve MFD claims dated December 14, December 20, December 29, 2020, January 7, January 17 and January 25, 2021.

Mr. Kruzan 2nd

Motion passed 5-0

b. District 8 Claims:

There were no District 8 claims.

c. Financial Report:

Mrs. Robinson went over the December 2020 and January 2021 financial reports.

Mr. Brown made a motion to approve the Financial Statements dated December 30, 2020

Ms. Courtright 2nd

Motion passed 5-0

Mr. Brown made a motion to approve the Financial Report dated January 31, 2021.

Mr. Kruzan 2nd

Motion passed 5-0

NEXT MONTHLY BUSINESS MEETING

Mrs. Sorensen reminded everyone that our next scheduled regular board meeting for the Monroe Fire Protection District will be held on March 9, 2021 at 6:00pm via Zoom

ADJOURN

Mrs. Sorensen called for a motion to adjourn.

Mr. Brown made a motion to adjourn at 7:51pm

Mr. Kruzan 2nd

Motion passed 5-0

Aye:

Nye:

Vicky Sorensen, Chairman

Vicky Sorensen, Chairman

Mark, Kruzan, Vice-Chairman

Mark Kruzan, Vice-Chairman

C. Ed Brown, Fiscal Officer

C. Ed Brown, Fiscal Officer

Christina Courtright, Trustee

Christina Courtright, Trustee

Daniel Vest, Trustee

Daniel Vest, Trustee

Copy furnished:

Mrs. Sorensen, Chairman
Mrs. Christina Courtright, Trustee
Mr. Daniel Vest, Trustee
Mr. Cornwell, Deputy Chief
Mrs. Christine Bartlett, Legal Counsel
Station No. 21, Bulletin Board
Station No. 24, Bulletin Board
Station No. 29, Bulletin Board

Mr. Brown, Fiscal Officer
Mr. Mark Kruzan, Vice-Chairman
Mr. Dillard, Fire Chief
Mr. Ferguson, Legal Counsel
Station No. 22, Bulletin Board
Station No. 23, Bulletin Board
Station No. 25, Bulletin Board
Station No. 19, Bulletin Board

MONROE FIRE PROTECTION DISTRICT
Monroe County, Indiana
Risk Management Policy

I. PURPOSE

This Risk Management Policy will become effective on this 12th day of May, 2020. The purpose of this policy is to facilitate the preparation of financial statements in conformity with generally accepted accounting principles. Additionally, as part of our system of checks and balances, this policy will contribute to helping Monroe Fire Protection District ("MFD") achieve its objectives of transparency, fiscal responsibility and accountability, and continually striving for public trust and confidence.

II. CAPITAL ASSETS:

- Real and personal property owned by MFD.
- Have useful lives extending beyond a single reporting period (one year).
- Are depreciated using the straight-line method with no allowance for salvage value.
- Have nine (9) classifications described by SBOA.

A. CLASSIFICATIONS:

1. **Land.** All land, including right of ways, is capitalized at the time of acquisition regardless of historical costs or fair value, if donated. Land records must include the following information:
 - Location;
 - Acreage;
 - Acquisition date; and
 - Purchase price. (If purchase price is not available the assessed, appraised, or fair market value may be used.)
2. **General Infrastructure.** Examples of infrastructure include: roads, bridges, tunnels, drainage systems, storm water systems, dams, or lighting systems. General Infrastructure records must include the following information:
 - Description;
 - Location; and
 - Cost.
3. **Buildings.** Building records must include the following information:
 - Location;
 - Purchase price; or Construction cost and cost of improvements; or
 - If building is a gift, the appraised value at time of acquisition.
4. **Improvements Other Than Buildings.** This category is defined as permanent improvements, other than buildings, that add value to land. Examples include: fences, retaining walls, sidewalks, gutters, and parking lots. Records of Improvements Other Than Buildings must include:
 - Location;

- Cost; or Acquisition value.
5. **Machinery and Equipment.** Defined as tangible property of a permanent nature, (other than land, buildings, improvements, and vehicles) having a useful life of more than one (1) year. Examples include: machinery, software, commercial kitchen equipment, medical equipment, metal detectors, etc.
 - **Per unit** cost must be equal, or more than the lesser of the capitalization level established by the non-federal entity for financial statement purposes, or \$5,000.
 - Purchase cost must be included.
 6. **Vehicles.** This category includes automobiles, light trucks, heavy trucks, fire engines & apparatus, and boats, having a useful life of more than one (1) year. Records must include:
 - Purchase cost; or
 - If the vehicle is a gift, fair market value at time of acquisition.
 7. **Construction in Progress.** Construction in Progress is defined as construction work that has begun but has not been completed in the current reporting fiscal year.
 - Will be reported at the rate of the total project estimate.
 - Upon completion of the project, this asset must be moved into the proper category, and any necessary adjustment to project cost will be made at this time.
 8. **Books and Other.** This category may include a collection of books, periodicals, archives, CD's, etc. This section can also be used for any other types of assets not listed.
 9. **Federal Items Purchased through a Federal Grant.** All items purchased with federal grant money must be reported as a capital asset if the item meets or exceeds the statutory threshold of Five Thousand Dollars (\$5,000.00). Items purchased with federal grant money will be categorized separately from other like items that were not purchased with federal grant money.

B. CAPITALIZATION THRESHOLDS

Capital Assets must be included in the list if they have an original purchase cost or value equal to or greater than the amount below. Assets will remain on the capital asset list and part of the property record until they are retired, disposed of, sold, or traded in, regardless of the depreciated value.

The capitalization threshold for the following classes of assets shall be:

1. Land	\$	0.00
2. General Infrastructure	\$	0.00
3. Buildings	\$	0.00
4. Improvements other than Buildings	\$	10,000.00
5. Machinery and Equipment	\$	5,000.00
6. Vehicles	\$	75,000.00
7. Construction in Progress	\$	50,000.00
8. Books and Other	\$	20,000.00
9. Federal Items Purchased through a Federal Grant	\$	5,000.00

C. IMPROVEMENTS TO BUILDINGS AND GENERAL INFRASTRUCTURE

To increase the value of buildings or infrastructure assets, improvements must do one (1) of the following:

1. **Increase capacity** – Increases the level of service provided by the asset. Examples include: an addition to a building providing increased square footage, hence, the capacity is increased and the capital outlay is capitalized;
2. **Increase efficiency** – Increased efficiency changes the level of service or output without increasing the size of an asset; or level of service is maintained but at a lower cost; and/or
3. **Extend the asset's estimated useful life beyond the original expectation** – extending the useful beyond the original expectation involves a significant alteration, structural change, or improvement.

While substantial repairs and renovations will be reviewed for potential capitalization, it is anticipated that most will be expensed in the current year. These expenses often merely restore the asset to the original service potential but do not necessarily improve the asset.

D. HISTORICAL COST OR ESTIMATED HISTORICAL COSTS

1. **PROSPECTIVE (likely to happen at a future date) REPORTING.** These services generally relate to the development of, presentation of, and reporting on prospective financial information, and provide either a report to a regulator, or a report to other parties prepared under the regulations provided by the regulator.

Capital assets are recorded at historical cost which includes any extra charges necessary to place the asset into its intended location, and condition for use. Cost of form, fit, and function should be considered. For example:

- Freight and transportation charges for machinery;
- Site preparation costs and professional fees for a building;
- Engineering costs (internal and external) including related preliminary project and environmental studies for a road;
- Project estimating, design, and planning (drawings and specifications);
- Construction engineering, construction management, construction inspection and project payment; and,
- Donated capital assets are recorded at their estimated fair value at the time of acquisition.

2. RETROACTIVE REPORTING AT TRANSITION OF GASB STATEMENT NO 34

When actual historical cost source data is unavailable, estimate cost using:

- Historical Cost (purchase or construction cost);
- A 'Going Price' at the time of acquisition; or
- A Consumer Price Index calculation. To estimate the cost of an asset item using a Consumer Price Index calculation (including Consumer Price Index and Federal Highway Price Trends), the estimator must first find the cost of the asset as if it were new today. The estimator would then find the corresponding estimated date of acquisition/construction on the appropriate schedule which will 'deflate' the replacement cost to an estimated historical cost. The Table of Cost Indexes schedule may be found in the State Board of Accounts (SBOA) County Bulletin from June 2018 (vol. 409, pg. 7) <https://www.in.gov/sboa/files/2018%20June.pdf>

E. ESTIMATED USEFUL LIVES OF DEPRECIABLE ASSETS

Capital Assets (defined):

- Have estimated useful lives extending beyond a single reporting period (one year); and
- Are depreciated using the straight-line method with no allowance for salvage value.

The estimated useful life values were developed with the input of knowledgeable staff and reflect our government's experience with these assets:

• Land and Improvements to Land	non-depreciable
• Buildings and Building Improvements	50 years
• Machinery and Equipment	5 years
• Vehicles:	
- Autos	5 years
- Light Trucks	8 years
- Heavy Trucks	20 years
• General Infrastructure:	
- Roads	50 years
- Bridges	75 years
• Outdoor Lighting	10 years
• Software	5 years

F. DEPRECIATION METHOD/CONVENTION

Depreciation will be calculated using the straight-line method and full-year convention. No salvage value or residual value will be recognized.

G. RESPONSIBILITY FOR PROPERTY RECORD MAINTENANCE

The MFD Fire Chief, or designee, will ensure reporting for capital assets is exercised by establishing a fixed capital asset inventory, initially and at a minimum, annually. The MFD Fire Chief, or designee, will further ensure the capital asset report will be updated annually to reflect:

- Improvements;
- Additions;
- Retirements;
- Transfer between departments;
- Annual capital asset balance for financial reporting purposes; and
- Annual and accumulated depreciation calculations and net book value amounts.

The individual Station utilizing physical property owned by MFD has the expressed responsibility to maintain day-to-day stewardship of the property.

All Stations have the responsibility to report capital asset improvements, additions, retirements, and transfers in detail to the MFD Fire Chief, or designee. Transfers and retirements of assets at or above the threshold are to be reported by the Stations to the MFD Fire Chief using the attached Asset and Inventory Retirement Form.

III. INVENTORY POLICY

A. INVENTORY (defined):

- Capital purchases (4000 line items) **not meeting the minimum capitalization criteria set forth in the Capital Asset** section of the Monroe Fire Protection District Risk Management Policy but that meet the criteria in the Inventory Policy are considered inventory items.
- Personal property owned by MFD.
- Physical items having useful lives extending beyond a single reporting period (one year).

B. CLASSIFICATIONS:

1. **Machinery, Furniture, and Equipment.** Defined as tangible property of a permanent nature, (other than land, buildings, improvements, and vehicles) having a useful life of more than one (1) year. Examples include: machinery, furniture, office equipment including but not limited to computers and data processing equipment, and desks, safes, cabinets, cellphones, etc.
 - **Per unit** cost must be equal, or more than the threshold listed for this category but less than the capitalization criteria.
 - Purchase cost must be included.
2. **Vehicles.** This category includes automobiles, light trucks, heavy trucks, busses, and boats, having a useful life of more than one (1) year. Records must include:
 - Purchase cost; or
 - If a gift, fair market value at time of acquisition.
3. **Books and Other.** This category may include a collection of books, periodicals, archives, CD's, etc. This section can also be used for any other types of assets not listed.
4. **Federal Items Purchased through a Federal Grant.** Any items purchased with federal grant money for \$5,000.00 or less must be maintained as inventory. Items purchased by Federal funds cannot be disposed of without the approval of the awarding agency UNLESS the item(s) was/were clearly stated as exempt within the award.

C. INVENTORY THRESHOLDS

Inventory items must be included on the inventory list if they have an original purchase cost or value equal or greater than the amount below. Inventory items will remain on the inventory list and part of the property record until they are retired, disposed of, sold, or traded in.

The threshold for the following classes of inventory items shall be:

- | | |
|--|-----------------------------------|
| 1. Machinery, Furniture, and Equipment | \$ 1,000.00 – \$ 4,999.99 |
| 2. Vehicles | \$ 1,000.00 – \$ 74,999.99 |
| 3. Books and Other | \$ 1,000.00 – \$ 19,999.99 |
| 4. Federal Items Purchased through a Federal Grant
(Not meeting the \$5,000.00 threshold for capital assets) | Less than – \$ 5,000.00 |

D. DEPARTMENT LEVEL RESPONSIBILITY FOR PROPERTY CONTROL

Capital assets that do not meet the capitalization criteria listed in this policy but warranting 'control' may meet the criteria of the Monroe Fire Protection District Inventory Policy. Should the item(s) in question not meet the threshold for *either* policy but still warrant control, the item(s) shall be inventoried and an appropriate list be maintained.

Assets below the capitalization threshold and not on the MFD inventory list but considered *sensitive* may include:

- Postage Stamps;
- Batteries;
- Electronic office equipment such as clocks, calculators, label makers;
- Currency counters, check scanners, credit card readers;
- Sports equipment;
- Clothing, Footwear; and
- Refrigerators, microwaves, water coolers.

Stewardship of these minimum but sensitive items is the express responsibility of the station utilizing these properties; however, the MFD Fire Chief, or designee, shall have the right to request copies of the inventory and/or updated inventory of controllable items so as to periodically review the information, and adherence to MFD policy where applicable.

E. RESPONSIBILITY FOR PROPERTY RECORD MAINTENANCE

MFD Fire Chief, or designee, will ensure tracking of inventory is exercised by using a spreadsheet or database inventory process, and will conduct a physical inventory. Post initial inventory, individual Stations will be required to submit a yearly inventory by December 15th, of each year. MFD will further ensure that its inventory spreadsheet or database will be updated annually to reflect:

- Improvements;
- Additions;
- Retirements; and
- Transfer between Stations.

The individual Stations utilizing physical property owned by MFD has the expressed responsibility to maintain day-to-day stewardship of the property.

IV. RETIREMENTS AND DISPOSAL OF INVENTORY (Sale, Disposal, Surplus, or Relocation)

A capital asset or inventory item may be considered for retirement for any of the following reasons (the list is not all inclusive):

- Obsolete;
- Lost or Stolen;
- Public Safety Hazard;
- No longer usable for intended purpose; and/or
- Item is changing location – item will remain a district asset but location change must be recorded.

When an item becomes obsolete or no longer usable for its intended purpose, the Station will follow the FIXED CAPITAL ASSET and INVENTORY ITEM RETIREMENT PROCEDURE including completing the Fixed Capital Asset and Inventory Item Retirement Form, obtaining the necessary approval and/or documentation **before facilitating sale, disposal, or relocation** of any MFD asset or inventory item. The Fixed Capital Asset and Inventory Retirement Procedure incorporates Indiana Code 5-22-22 into MFD's retirement procedure (link above); however, please review the statute or contact MFD's legal counsel with questions. This section of code is summarized as follows:

No item (Chair, Table, Vehicle, Desks, Bookcases, Tools, Appliances, Technical Equipment) may be disposed, destroyed or placed for surplus without the following:

- A. *Determination of item(s) value.*
 1. *If 1 item = \$1,000 or more; **OR***
 2. *If more than one item total value = \$5,000 or more*
 - a. ***MUST be sold at a public sale or by sealed bids and advertised as per IC 5-3-1***
- B. *IF VALUE is LESS than \$1,000 or combined value less than \$5,000*
 1. *Resolution required attesting to the "less than" value is required and then:*
 - a. *May be sold at public or private sale or transfer of property without advertising.*
- C. *If items value is less than the sale and cost to transport, the item is deemed worthless and may be destroyed/disposed.*

Retirements apply to all capital assets and inventory items including but not limited to: land, buildings, machinery and equipment, vehicles, and general infrastructure.

- When an asset is retired, for any reason, it is to be removed from the property record and the appropriate reduction will be made to reflect the retirement.

It is in MFD's best interest that an employee not take ownership of, or personally profit from the disposal of an inventory or asset item. Therefore, no employee has singular authority to dispose of asset or inventory items without the proper approvals. It is also MFD's policy that employees are prohibited from purchasing MFD inventory or asset items that are disposed, unless public auction is held.

***Please see the Fixed Capital Asset and Inventory Item Retirement Procedure for further information on the retirement and surplus or sale of property process, and complete the accompanying form necessary for retirement of MFD assets or inventory items.**

LOST OR STOLEN CAPITAL ASSET OR INVENTORY ITEM

Items must be reported to the MFD Fire Chief and the Board of Fire Trustees.

Actions will include:

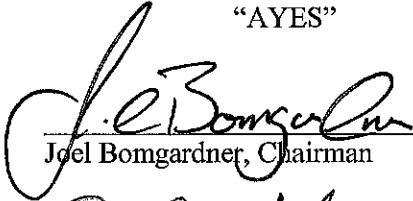
- Physical inventory of Station;
- Theft and Loss report;
- Removal of asset or inventory item from MFD's list; and,
- Possible report to law enforcement agency, determined by the Board of Fire Trustees and Legal Counsel.

Monroe Fire Protection District Risk Management Policy approved this 12th day of May, 2020, by the Board of Fire Trustees.

Monroe County Board of Fire Trustees

“AYES”

“NAYS”




Joel Bomgardner, Chairman

Joel Bomgardner, Chairman



C. Ed Brown, Fiscal Officer

C. Ed Brown, Fiscal Officer



Vicky Sorensen, Vice-Chairman

Vicky Sorensen, Vice-Chairman

MONROE FIRE PROTECTION DISTRICT
Resolution Authorizing Interim Loan

WHEREAS, the Board of Fire Trustees of Monroe Fire Protection District (the “Board” and the “District”, respectively), now finds that an emergency exists for the borrowing of money with which to meet the expenses of the District that will be incurred until temporary loan tax anticipation warrants may be issued by the District, and the Chair of the Board (the “Chair”) has presented to the Board his recommendation that the District enter into an interim bridge loan (the “Loan”) with The People’s State Bank (the “Bank”);

NOW, THEREFORE, BE IT RESOLVED by the Board that the District may enter into the Loan with the Bank in an amount of not to exceed \$550,000 on substantially the terms included in the form of Loan Documents (as hereinafter defined) presented to this meeting.

BE IT FURTHER RESOLVED that Clinton Ed Brown and Dustin C. Dillard are hereby authorized and directed, for and on behalf of the District, individually, to execute and deliver such documents as they determine to be necessary and desirable to consummate the Loan, including, but not limited to, any related Notes, Security Agreements, Loan Agreements and closing documents (the “Loan Documents”).

BE IT FURTHER RESOLVED that the District hereby pledges to the payment of the Loan (i) the proceeds of any warrants or other indebtedness incurred by the District after the effective date of the Loan, and (ii) a sufficient amount of the revenues of the District to be derived from the levy, with respect to the District’s General Fund, on account of taxes for the District’s General Fund for the year 2020, collectible in the year 2021, which is hereby appropriated and pledged to the payment of the Loan.

BE IT FURTHER RESOLVED that the pledges made herein are being made in accordance with IC 5-1-14-4.

Adopted this 9th day of March, 2021.

MONROE FIRE PROTECTION DISTRICT

Chair

Vice Chair

Fiscal Officer

Member

Member

MONROE FIRE PROTECTION DISTRICT

Resolution Authorizing and Approving Temporary Loan Warrants

WHEREAS, the Board of Fire Trustees of Monroe Fire Protection District (the “Board” and the “District”, respectively), now finds that an emergency exists for the borrowing of money with which to meet the expenses of the District that will be incurred through December 31, 2021, to be paid from the General Fund of the District, which expenses must be met prior to the receipt of the June and December settlements and distribution of taxes for the year 2020 payable in 2021, with respect to the General Fund, and the Chair of the Board (the “Chair”) has presented to the Board his recommendation that a temporary loan be made in the amount and subject to the terms hereinafter set forth.

NOW, THEREFORE, BE IT RESOLVED by the Board that a temporary loan be made for and on behalf of the District in the total amount of Two Million Eight Hundred Sixty Thousand Dollars (\$2,860,000), or such lower amount as determined by the District at the time of sale of the Warrants, all of the proceeds of which loan shall be placed in the General Fund of the District described herein. The loan shall be used for meeting expenses of the District included in the regular budget and appropriations adopted for the year 2021, which expenses must be met prior to the June and December settlement and distribution of taxes in the year 2021, with respect to the General Fund.

The temporary loan shall be evidenced by warrants (the “Warrants”) of the District dated as of the date of delivery thereof, bearing interest at a rate to be determined by bidding, which interest shall be payable at the times of the payment of the principal of the Warrants, and the Warrants shall mature and be payable as follows:

<u>Fund</u>	<u>Maturing December 31, 2021</u>
General	\$2,860,000

The foregoing principal amount is a not to exceed amount and the temporary loan may be in such lower amount as determined by the District at the time of sale of the Warrants.

Interest shall be calculated on a 365-day basis. A sufficient amount of the revenues of the District to be derived from the levy, with respect to the General Fund, described above is hereby appropriated and pledged for payment of the principal amount and interest on the Warrants to be issued at maturity on account of taxes for the General Fund for the year 2020, collectible in the year 2021. The Chair is hereby authorized and directed to pay the principal of and interest on the warrants out of the tax revenues, with respect to the General Fund, upon the presentation thereof at or after maturity. The Warrants will be delivered on or about March 19, 2021, or as soon thereafter as is practical.

The Warrants shall be signed by the Chair and attested by the signature of the Fiscal Officer of the Board; provided, however, that if such officers are unavailable for signature of the Warrants at the time of their delivery any such other officer of the Board may sign on their behalf.

The District covenants that, in consideration for purchase of the Warrants, it will not take any action or fail to take any action that would result in the loss of the exclusion from gross income for federal income tax purposes of interest on the Warrants pursuant to Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"); and the Chair and Fiscal Officer of the Board are hereby directed to adopt and maintain appropriate procedures and to take all necessary action to comply with this covenant.

The District intends to issue no more than \$10,000,000 of tax-exempt obligations during calendar year 2021 and hereby designates the Warrants as qualified tax-exempt obligations pursuant to Section 265 of the Code.

BE IT FURTHER RESOLVED, by the Board that the Warrants of the District heretofore authorized shall be in such form, and be delivered, as set forth in this resolution.

The Warrants shall be payable at such bank as the purchaser or purchasers shall designate. The Warrants shall, on the face thereof, indicate the fund on account of which the Warrants are issued and out of which the Warrants are payable.

The Warrants shall be issued in substantially the following form, all blanks to be properly filled in prior to delivery:

(Remainder of page intentionally left blank)

FORM OF WARRANT

UNITED STATES OF AMERICA

State of Indiana

County of Monroe

NO. _____

\$ _____

MONROE FIRE PROTECTION DISTRICT
TEMPORARY LOAN WARRANT
(GENERAL FUND)

FOR VALUE RECEIVED, Monroe Fire Protection District (the "District") will pay to _____ (Name of Purchaser/Bank) on December 31, 2021, the sum of _____ Dollars (\$ _____) with interest thereon, at the rate of _____ percent per annum computed from the date of issuance to the date of maturity, calculated on a 365-day basis.

This warrant is one of an issue evidencing a temporary loan aggregating _____ Dollars (\$ _____) authorized by a resolution passed and adopted by the Board of Fire Trustees of the District, on March 9, 2021, and in accordance with Indiana Code, Title 36, Article 8, Chapter 11, Section 15, and all other acts amendatory thereof or supplemental thereto, for the purpose of procuring a temporary loan for the General Fund of the District.

This warrant is issued in anticipation of the tax levy made in the year 2020 for the General Fund, collectible in the year 2021, which tax levy is now in course of collection and to the payment of the principal amount of this warrant a sufficient amount of the revenues to be derived from the General Fund levy have been and are hereby appropriated.

It is hereby certified that in the execution of this warrant, all provisions of the Constitution and statutes of the State of Indiana relating thereto have been complied with, that the General Fund tax levy from the proceeds of which the principal of and interest on this warrant are payable, together with other revenues in that Fund, is a valid and legal levy, and that said District will reserve a sufficient amount in the General Fund for the payment of the principal of and interest on this warrant.

IN WITNESS WHEREOF, Monroe Fire Protection District, has caused this warrant to be signed in its name by the Chair of its Board of Fire Trustees and attested by the Fiscal Officer of said Board, as of the _____ day of March, 2021.

MONROE FIRE PROTECTION DISTRICT

By: _____
_____, Chair
Board of Fire Trustees

ATTEST:

_____, Fiscal Officer
Board of Fire Trustees

(End of Form of Warrant)

BE IT FURTHER RESOLVED, that the actions of the Chair in preparing the Warrants and the giving of notice of the letting of bids for the Warrants, by advertising as required by Indiana Code 5-3-1, and the acceptance and awarding of the Warrants, the execution and delivery of any and all closing certificates, as shall be approved by Bond Counsel, Bose McKinney & Evans LLP, without further action of this Board, are hereby ratified and approved.

Adopted this 9th day of March, 2021.

MONROE FIRE PROTECTION DISTRICT

Chair

Vice Chair

Fiscal Officer

Member

Member

O = Signature Page Included

Monroe Fire Protection District
§ _____
Temporary Loan Warrants of 2021
March 19, 2021

TABLE OF CONTENTS

Resolution of the Board of Fire Trustees	1
Notice to Bidders	2
Fiscal Officer's Certificate with Cash Flow Projections	3
Organization Certificate.....	4
Certificate Re: Open Meetings.....	5
Certificate of Delivery and Payment.....	6
Signature and No Litigation Certificate.....	7
Certificate Re: Tax Covenants; Post-Issuance Compliance Policy	8
Certificate of Fiscal Officer of Board of Fire Trustees.....	9
Opinion of Bond Counsel, Bose McKinney & Evans LLP	10
Warrants.....	11
Receipt for Warrants	12
IRS Tax Form 8038-G	13

IN WITNESS WHEREOF, I have hereunto set my hand as of the 19th day of March,
2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

IN WITNESS WHEREOF, I have hereunto set my hand as of the 19th day of March,
2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

WITNESS my official signature as of this 19th day of March, 2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

WITNESS my official signature as of this 19th day of March, 2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of the 19th day of March, 2021.

Vicky Sorensen, Chair
Monroe Fire Protection District

ATTEST:

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of the 19th day of March, 2021.

Vicky Sorensen, Chair
Monroe Fire Protection District

ATTEST:

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of the 19th day of March, 2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of the 19th day of March, 2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of March 19, 2021

Vicky Sorensen, Chair
Monroe Fire Protection District

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of March 19, 2021

Vicky Sorensen, Chair
Monroe Fire Protection District

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of the 19th day of March, 2021.

Vicky Sorensen, Chair
Monroe Fire Protection District

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Dated as of the 19th day of March, 2021.

Vicky Sorensen, Chair
Monroe Fire Protection District

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS. While this is typically accomplished through the maintenance of hard copies, records may be kept in electronic format so long as applicable requirements, such as Revenue Procedure 97-22, are satisfied.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus eleven years.

Continuing Disclosure

The Fiscal Officer shall determine with respect to each outstanding Obligation the applicability of Rule 15c2-12 to such Obligation. The Fiscal Officer shall periodically determine whether all required filings under any continuing disclosure agreements for Obligations covered by Rule 15c2-12 have been filed with the Municipal Securities Rulemaking Board through its Electronic Municipal Market Access System (“EMMA”) and, if applicable, the State Information Depository, but in any event no less than semiannually. The Fiscal Officer shall assure that timely filings are made to the EMMA and, if applicable the SID, of all required filings including, specifically, annual financial information and disclosure of certain events in respect of Obligations subject to Rule 15c2-12, all in accordance with the applicable continuing disclosure agreement for such Obligations.

Dated: March 19, 2021.

MONROE FIRE PROTECTION DISTRICT

Vicky Sorensen, Chair
Monroe Fire Protection District

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

- D. Coordinate the retention of all records in a manner that ensures their complete access to the IRS. While this is typically accomplished through the maintenance of hard copies, records may be kept in electronic format so long as applicable requirements, such as Revenue Procedure 97-22, are satisfied.
- E. Keep all material records for so long as the issue is outstanding (including any refunding), plus eleven years.

Continuing Disclosure

The Fiscal Officer shall determine with respect to each outstanding Obligation the applicability of Rule 15c2-12 to such Obligation. The Fiscal Officer shall periodically determine whether all required filings under any continuing disclosure agreements for Obligations covered by Rule 15c2-12 have been filed with the Municipal Securities Rulemaking Board through its Electronic Municipal Market Access System (“EMMA”) and, if applicable, the State Information Depository, but in any event no less than semiannually. The Fiscal Officer shall assure that timely filings are made to the EMMA and, if applicable the SID, of all required filings including, specifically, annual financial information and disclosure of certain events in respect of Obligations subject to Rule 15c2-12, all in accordance with the applicable continuing disclosure agreement for such Obligations.

Dated: March 19, 2021.

MONROE FIRE PROTECTION DISTRICT

Vicky Sorensen, Chair
Monroe Fire Protection District

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

WITNESS my signature as of March 19, 2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

WITNESS my signature as of March 19, 2021.

Clinton Ed Brown, Fiscal Officer
Monroe Fire Protection District

Part VI Miscellaneous

35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5).....	35	
36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)	36a	
b Enter the final maturity date of the GIC ▶ _____		
c Enter the name of the GIC provider ▶ _____		
37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units.....	37	
38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:		
b Enter the date of the master pool obligation ▶ _____		
c Enter the EIN of the issuer of the master pool obligation ▶ _____		
d Enter the name of the issuer of the master pool obligation ▶ _____		
39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box.....		<input checked="" type="checkbox"/>
40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box.....		<input type="checkbox"/>
41a If the issuer has identified a hedge, check box		<input type="checkbox"/>
b Name of hedge provider ▶ _____		
c Type of hedge ▶ _____		
d Term of hedge ▶ _____		
42 If the issuer has superintegrated the hedge, check box.....		<input type="checkbox"/>
43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirement under the Code and Regulations (see instructions), check box		<input checked="" type="checkbox"/>
44 If the issuer has established written procedures to monitor the requirements of section 148, check box		<input checked="" type="checkbox"/>
45a If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement.....		
b Enter the date the official intent was adopted ▶ _____		

Signature and Consent	Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	▶ _____ ▶	Date	▶	Clinton Ed Brown	Type or print name and title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Jacob A. McClellan				P02039425
	Firm's name ▶	Bose McKinney & Evans LLP	EIN	35 0900596	
Firm's address ▶	111 Monument Circle, Suite 2700, Indianapolis, IN 46204		Phone no.	(317) 684-5000	

Part VI Miscellaneous

35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5).....	35	
36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)	36a	
b Enter the final maturity date of the GIC ▶ _____		
c Enter the name of the GIC provider ▶ _____		
37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units.....	37	
38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:		
b Enter the date of the master pool obligation ▶ _____		
c Enter the EIN of the issuer of the master pool obligation ▶ _____		
d Enter the name of the issuer of the master pool obligation ▶ _____		
39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box.....		<input checked="" type="checkbox"/>
40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box.....		<input type="checkbox"/>
41a If the issuer has identified a hedge, check box		<input type="checkbox"/>
b Name of hedge provider ▶ _____		
c Type of hedge ▶ _____		
d Term of hedge ▶ _____		
42 If the issuer has superintegrated the hedge, check box.....		<input type="checkbox"/>
43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirement under the Code and Regulations (see instructions), check box		<input checked="" type="checkbox"/>
44 If the issuer has established written procedures to monitor the requirements of section 148, check box		<input checked="" type="checkbox"/>
45a If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement..... ▶ _____		
b Enter the date the official intent was adopted ▶ _____		

Signature and Consent	Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.				
	▶ _____ ▶	Date	▶ _____ ▶	Date	
	Signature of issuer's authorized representative		Clinton Ed Brown	Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Jacob A. McClellan				P02039425
	Firm's name ▶	Bose McKinney & Evans LLP		EIN	35 0900596
Firm's address ▶	111 Monument Circle, Suite 2700, Indianapolis, IN 46204		Phone no.	(317) 684-5000	

IN WITNESS WHEREOF, Monroe Fire Protection District, has caused this warrant to be signed in its name by the Chair of its Board of Fire Trustees and attested by the Fiscal Officer of said Board, as of the 19th day of March, 2021.

MONROE FIRE PROTECTION DISTRICT

By: _____
Vicky Sorensen, Chair
Board of Fire Trustees

ATTEST:

Clinton Ed Brown, Fiscal Officer
Board of Fire Trustees

IN WITNESS WHEREOF, Monroe Fire Protection District, has caused this warrant to be signed in its name by the Chair of its Board of Fire Trustees and attested by the Fiscal Officer of said Board, as of the 19th day of March, 2021.

MONROE FIRE PROTECTION DISTRICT

By: _____
Vicky Sorensen, Chair
Board of Fire Trustees

ATTEST:

Clinton Ed Brown, Fiscal Officer
Board of Fire Trustees



Monroe Fire Protection District

Statistical Summary



February 1 – 28, 2021

Incidents by Category:	Count:
Fires	8
Over Pressure Rupture, Explosion, Overheat	3
Emergency Medical Services – EMS	232
Hazardous Conditions	18
Services Calls	3
Good Intent Calls	32
False Alarms	12
Severe Weather	0
Special Incidents	1
Total	309

Incidents by District Townships:	Count:
Bloomington	35
Clear Creek	36
Indian Creek	7
Perry	77
Van Buren	88
Total	243

Incidents by Fire Protection Contracted Services Townships:	Count:
Benton	15
Polk	2
Salt Creek	14
Washington	11
Total	42

Incidents by Aid Given To:	Count:
Bean Blossom	1
Bloomington City	1
Ellettsville	3
Richland Township (EFD)	2
Solsberry	1
Total	8

Average RESPONSE Time (Dispatch to Arrival)		
Station:	EMS:	FIRE:
Station 21	12:30	13:27
Station 22	8:40	10:53
Station 23	7:26	N/A
Station 24	10:44	N/A
Station 25	9:23	12:42
Station 29	6:26	9:49
Station 39	6:16	11:48
Average for All Calls:		8:52

Average TURNOUT Time (Dispatch to Enroute)		
Station:	EMS:	FIRE:
Station 21	1:30	3:25
Station 22	1:43	2:09
Station 23	1:09	N/A
Station 24	1:25	N/A
Station 25	1:19	1:54
Station 29	1:04	1:39
Station 39	1:46	1:30
Average for All Calls:		1:27

Average Time On Scene
21:29

Monroe Fire Protection District

Claims

1/26/2021			TO	2/1/2021		
<u>Date:</u>	<u>Claim #</u>	<u>Amount:</u>	<u>Payable To:</u>	<u>Description</u>		
2/2/2021	EFT	\$ 1,000.00	Cardmember Services	CUM Fund Misc - Battalion Mattress Annex		
2/2/2021	1329	\$ 5,859.14	The Uniform House	CUM Fund Gear - Breast Badges		
2/4/2021	1330	\$ 818.38	Amazon Capital Services	CUM Fund Misc - 2 Desks for Annex		
				Various - Computer Supp, Legal Adv, Operating, Training, Utilities, Postage, office Supplies, Repairs		
2/4/2021	EFT	\$ 2,516.15	Cardmember Services	Operating Supplies - Cleaning & Disposables COVID \$67.56		
2/4/2021	EFT	\$ 479.76	Sam's Club	Telephone & Data - St 21		
2/4/2021	EFT	\$ 442.16	Comcast	Telephone & Data - St 23		
2/4/2021	EFT	\$ 366.63	Comcast	Telephone & Data - St 22		
2/4/2021	EFT	\$ 513.58	Comcast	Accounting Services - Jan		
2/4/2021	6565	\$ 3,230.00	Root & Associates	Various - Comp Supp, Eq Repair, Operating, Office Supplies		
2/4/2021	6566	\$ 6,659.68	Amazon Capital Services	Worker's Compensation - Jan & Feb		
2/4/2021	6567	\$ 16,571.00	7710 Insurance	Office Supply		
2/4/2021	6568	\$ 75.00	Awards Center	Operating Supplies - GAAP \$72.99		
2/4/2021	6569	\$ 218.82	Black Lumber	Operating - Masks for EE's COVID		
2/4/2021	6570	\$ 267.49	Cain, Erin	Voluntary Cincinnati Life - Jan W/holdings; Feb Coverage		
2/4/2021	6571	\$ 147.58	Cincinnati Life	Training - Inspection		
2/4/2021	6572	\$ 1,387.50	Crisis Cleaning	Postage		
2/4/2021	6573	\$ 34.20	Dillard, Dustin	Telephone & Data - MDTs (34)		
2/4/2021	6574	\$ 866.60	FirstNet	Vehicle Mnt Supplies - Shell 15W-40 Drum		
2/4/2021	6575	\$ 869.59	HB Warehouse	Vehicle Repair - Cut & Thread 2" Pipe for R29		
2/4/2021	6576	\$ 328.00	HFI Harrell Fish Inc	Operating - Name Tags (345)		
2/4/2021	6577	\$ 536.00	IMS Alliance	Vehicle Mnt - Battery for S22		
2/4/2021	6578	\$ 179.00	Interstate All Battery	Medical Services - PE PERF		
2/4/2021	6579	\$ 25.00	IU Health Occ Services	Operating Supplies		
2/4/2021	6580	\$ 6.57	Kleindorfer Hardware	Employee Insurance - CI (Additional FT Employees)		
2/4/2021	6581	\$ 687.60	Reliance Standard	Building Services		
2/4/2021	6582	\$ 305.00	Riverway Plumbing	Telephone & Data - St 29 & St 39		
2/4/2021	6583	\$ 684.60	Smithville Communications	Medical Services		
2/4/2021	6584	\$ 50.00	Coover, Steve	Utilities - St39, St19, St23		
2/4/2021	6585	\$ 74.63	Van Buren Water	Damaged in Printer		
2/4/2021	6586	\$ -	VOID	Utilities - St21		
2/4/2021	6587	\$ 48.70	Southern Monroe Water	Utilities - St21		
2/4/2021	6588	\$ 221.89	Southern Monroe Water	Utilities - CATV St22, 21		
2/4/2021	6589	\$ 177.57	Comcast Xfinity			
Total:		\$ 45,647.82				

Monroe Fire Protection District

Claims

2/2/2021			TO	2/14/2021		
<u>Date:</u>	<u>Claim #</u>	<u>Amount:</u>	<u>Payable To:</u>	<u>Description</u>		
2/15/2021	EFT	\$ 831.50	Duke Energy	Utilities - St21 12/18/20-1/21/21		
2/15/2021	EFT	\$ 572.18	Duke Energy	Utilities - Annex 1/6/21-2/4/21		
2/15/2021	EFT	\$ 885.12	Duke Energy	Utilities - St22 12/3/20-1/5/21; 1/6/21-2/5/21		
2/15/2021	EFT	\$ 385.20	Vectren	Utilities - St29 1/4/2021-1/28/2021		
2/15/2021	EFT	\$ 570.82	Gibson Teldata	Telephone - St22 ,21, 23, Annex New system		
2/12/2021	6590	\$ 73,874.16	People's State Bank	Health Insurance - Employer Contribution to H.S.A Accounts (37)		
2/15/2021	6591	\$ 175.00	Amazon Capital Services	Operating - Kobalt 80-volt 2.5 Amp		
2/15/2021	6592	\$ 366.80	B-Tech	Operating - Alarm Monitoring Jan & Feb - April		
2/15/2021	6593	\$ 202.58	Crossroads Truck Equipment	Vehicle Maintenance - Rear Brake Drums E29		
2/15/2021	6594	\$ 235.87	Express Waste Removal	Utilities - St22, 29, 21, 23 & Annex		
2/15/2021	6595	\$ 251.24	HB Warehouse	Vehicle Mnt & Operating Supplies		
2/15/2021	6596	\$ 264.00	IMS Alliance	Operating - Name Tags		
2/15/2021	6597	\$ 352.00	IUH Bloomington Occ Health	Medical Services - PE Fit For Duty (4)		
2/15/2021	6598	\$ 9.28	J & S Locksmith Shop	Operating - Disc Tumbler Lock		
2/15/2021	6599	\$ 5.38	Deckard, James T.	Health Insurance - Refund Dec CINLIFE from VB		
2/15/2021	6600	\$ 9.60	Tatlock, Jeffrey	Health Insurance - Refund Dec CINLIFE from VB		
2/15/2021	6601	\$ 68.32	Bomgardner, Joel	Travel - Mileage for 1/9/2021-2/5/2021 122 miles		
2/15/2021	6602	\$ 17.07	Rader, Kevin	Health Insurance - Refund Dec CINLIFE from VB		
2/15/2021	6603	\$ 10.19	Koenig	Equip Repair - Filler Cap		
2/15/2021	6604	\$ 435.00	Medley Septic Service LLC	Building Service - Septic Pumping 1/31, 2/3, 2/7		
2/15/2021	6605	\$ 443.36	Midwest Natural Gas	Utilities - St19		
2/15/2021	6606	\$ 63.85	Napa - Columbus	Vehicle Mnt - E35		
2/15/2021	6607	\$ 1,786.79	Napa - Eville	Vehicle Mnt - Multiple Invoices 1/6/21-1/28/21		
2/15/2021	6608	\$ 680.00	Southern IN Scuba	Equipment Repair - Compressor Regulator Repair		
2/15/2021	6609	\$ 2,301.53	Standard Insurance Company	Life Insurance - Life, AD&D, STD, LTD		
2/15/2021	6610	\$ 495.69	Sternberg	Vehicle Mnt - E35		
2/15/2021	6611	\$ 544.00	Taylor Imprinted Sportswear	Promotional - Hats		
2/15/2021	6612	\$ 11.43	Prather, Trampass	Health Insurance - Refund Dec CINLIFE from VB		
2/15/2021	6613	\$ 440.00	Van's Electrical Systems	Vehicle Repair - E23		
2/15/2021	6614	\$ 477.05	W.S. Darley & Co	Vehicle Repair - FoamPro Powerfill Motor		
2/15/2021	6615	\$ 147.62	Washington Township Water	Utilities - St25 thru 1/29/2021		
2/15/2021	6616	\$ 2,139.25	Welch's Fire Equip	Vehicle Repair - S22 Engine Replacement GAAP		
2/15/2021	6617	\$ 4,139.72	WEX Bank	Fuel - 1/7/2021-2/6/2021		
Total:		\$ 93,191.60				

Monroe Fire Protection District

Claims

2/15/2021			TO	2/17/2021		
<u>Date:</u>	<u>Claim #</u>	<u>Amount:</u>	<u>Payable To:</u>	<u>Description</u>		
2/17/2021	1331	\$ 3,342.66	Working Fire Furniture	CUM Fund Misc - Wardrobes at St29 (6)		
2/17/2021	EFT	\$ 608.21	Vectren	Utilities - St21 1/6/21-2/2/21		
2/17/2021	EFT	\$ 494.62	Vectren	Utilities - St22 1/5/21-2/2/21		
2/17/2021	EFT	\$ 133.60	Vectren	Utilities - St25 1/5/21-2/1/21		
2/17/2021	EFT	\$ 281.55	Vectren	Utilities - St25 1/5/21-2/1/21		
2/17/2021	6618	VOID	Signature test			
2/17/2021	6619	\$ 54.00	B-Tech	Operating - Monthly Webservice Per reader (6)		
2/17/2021	6620	\$ 1,064.02	Conway Shield	Operating - Shields (18)		
2/17/2021	6621	\$ 320.20	City of Bloomington Utilities	Utilities - Annex, 22, 29 1/2/21-2/1/21		
2/17/2021	6622	\$ 932.50	Crisis Cleaning	Training - Asbestos Demo Inspection E Moores Ck Rd		
2/17/2021	6623	\$ 14.63	Curry Auto Center	Vehicle Repair - Battery Bolt S22 - '08 Yukon		
2/17/2021	6624	\$ 2,335.25	David L Ferguson - Atty	Legal Counsel - Jan 2021		
2/17/2021	6625	\$ 675.00	ERS Wireless	Equipment Repair - Modem not working, sent for repair S25, 29		
2/17/2021	6626	\$ 489.51	HB Warehouse LLC	Operating Supplies - Salt (49 bags)		
2/17/2021	6627	\$ 7.90	Hoosier Times	Legal Advertising - 1/26/21 Board Meeting Public Notice		
2/17/2021	6628	\$ 88.00	IUH Bloomington Occ Health	Medical Services - PE Fit for Duty		
2/17/2021	6629	\$ 750.00	Ken's Westside Service & Towing	Vehicle Repair - T22 Tank Repair Warranteed after tank removed.		
2/17/2021	6630	\$ 125.55	Personnel Concepts	Office Supplies - Labor Law Postings (8)		
2/17/2021	6631	\$ 1,668.11	REMC	Utilities - St19, St39, St23, St29 1/1/21-2/1/21		
2/17/2021	6632	\$ 12.15	South Central Regional Sewer District	Utilities - St21 12/13/20-1/12/21		
2/17/2021	6633	\$ 18.03	Stansifer Radio Company, Inc.	Computer Support - DPHP-MF QVS Monitor Adapter		
2/17/2021	6634	\$ 620.26	Summit Fire Apparatus	Vehicle Repair - R29 Heat Shield & Fuel gauge Sending Unit		
Total:		\$ 14,035.75				

Monroe Fire Protection District

Claims

2/18/2021			TO	2/25/2021		
Date:	Claim #	Amount:	Payable To:	Description		
3/1/2021	1332	\$ 200.00	JD Scott	CUM Fund Gear - Fire Pant & Coat		
3/1/2021	EFT	\$ 140.78	Capital One Commercial - Menards	CUM Fund PSLIT - Remodel St29		
3/1/2021	EFT	\$ 643.10	AT&T Mobility	Telephone/Data - Cell Phones Conf#6WN7SMT2U0174SL		
3/1/2021	EFT	\$ 85,388.91	IU Helath Plans	Health Insurance - Group Medical (March & Catch up billing)		
3/1/2021	EFT	\$ 757.75	Duke Energy	Utilities - St21 1/21/21-2/19/21		
3/1/2021	EFT	\$ 97.34	Duke Energy	Utilities - St25 1/14/21-2/12/21		
3/1/2021	EFT	\$ 470.32	Capital One Commercial - Menards	Various - Comp Support, Operating		
3/1/2021	6635	\$ 3,182.26	Amazon	Computer Support - Ubiquiti, Charges, Routers, Toner,		
3/1/2021	6636	\$ 1,096.10	Anthem	Health Insurance - Vision		
3/1/2021	6637	\$ 311.96	Cincinnati Life	Cincinnati Life - Voluntary		
3/1/2021	6638	\$ 1,069.52	Comcast Business	Telephone/Data - Utilities CATV 2/19/21-3/18/21		
3/1/2021	6639	\$ 804.41	Duke Energy	Utilities - St25, St21 1/14/21- 2/12/2021		
3/1/2021	6640	\$ 50.00	Economy Termite & Pest Control	Building Services - St23		
3/1/2021	6641	\$ 520.00	Electronic Communication Systems (ECS)	Equipment Repair - Update Paging Tones		
3/1/2021	6642	\$ 1,364.42	First Net	Telephone/Data - MDT's 1/12/21-2/11/21		
3/1/2021	6643	\$ 254.28	HB Warehouse LLC	Operating - Concrete Clnr (\$34.28) EMS Supp Nitri Gloves (\$220.00)		
3/1/2021	6644	\$ 5,323.62	Health Resources - Options	Health Insurance - Dental		
3/1/2021	6645	\$ 273.40	HFI (Harrell-Fish)	Equipment Repair - 4" galvanized Pipe cut & thread		
3/1/2021	6646	\$ 313.00	Hutchinson Electric LLC	Vehicle Repair - Burnt Cord Cap S22		
3/1/2021	6647	\$ 65.00	JB's Disposal Services, LLC	Utilities - St19		
3/1/2021	6648	\$ 147.97	Gordon Flesch	Office Supplies - Copy Count		
3/1/2021	6649	\$ 145.00	Medley Septic Services, LLC	Building Services - Holding Tank Pump		
3/1/2021	6650	\$ 822.55	Office Depot	Various - Comp Support, Office Supplies		
3/1/2021	6651	\$ 1,089.90	Reliance Standard	Health Insurance - Group CI		
3/1/2021	6652	\$ 462.08	Smithville Communications	Telephone/Data - St19 & 29 2/20/21-3/19/21		
3/1/2021	6653	\$ 1,128.35	Sternberg	Vehicle Repair - E25, E29, E39 Relay		
3/1/2021	6654	\$ 824.08	W.S. Darley	Vehicle Mnt - FoamPro		
3/1/2021	6655	\$ 1,177.71	White River Co-Op	Utilities - LP Gas St23		
Total:		\$ 108,123.81				

Special Fire General - Fund 8603

		Beginning Budget	Current Month Expenditures	YTD Expenditures	% Expended
					17%
Personal Services		DLGF Budget Sub-Categories			
8212	Fire Chief	\$ 80,000.00	6,666.66 \$	12,859.63	16%
8213	Deputy Chief (4)	\$ 300,000.00	18,750.00 \$	30,595.84	10%
8214	Assistant Chief (3)	\$ 210,000.00	17,500.02 \$	28,745.71	14%
8215	Battalion Chief (6)	\$ 390,000.00	33,383.56 \$	52,001.50	13%
8216	Fire Marshal (2)	\$ 130,000.00	5,416.66 \$	8,124.99	6%
8217	Mechanic	\$ 65,000.00	5,416.66 \$	8,124.99	12%
8219	Firefighters Salary - PERF Fund	\$ 1,680,000.00	56,302.56 \$	83,802.56	5%
8220	Firefighters Salary - 1977 Fund	\$ 1,200,000.00	176,417.68 \$	293,666.49	24%
8221	Incentive Qualifications	\$ 200,000.00	2,729.07 \$	4,333.17	2%
8222	Officer Pay	\$ 370,000.00	27,093.78 \$	42,939.64	12%
8223	Longevity	\$ 122,400.00	8,775.00 \$	13,143.75	11%
8224	Holiday Pay	\$ 27,000.00	2,150.00 \$	3,050.00	11%
8225	Special Event Pay	\$ 20,000.00	-	-	0%
8226	Part-Time Employees	\$ 1,417,500.00	105,174.00 \$	181,481.00	13%
8227	Substitute, Emergency, Overtime	\$ 460,000.00	7,539.90 \$	13,854.28	3%
8228	Administrative Assistant (2)	\$ 108,400.00	9,033.32 \$	18,960.98	17%
8229	IT Specialist	\$ 70,000.00	5,250.00 \$	7,875.00	11%
8230	Trustee Compensation (5)	\$ 16,800.00	-	-	0%
8235	Uniform Allowance	\$ 130,000.00	-	-	0%
8240	Social Security	\$ 307,328.00	15,199.01 \$	24,799.84	8%
8241	Medicare	\$ 101,310.00	6,878.60 \$	11,386.22	11%
8242	Unemployment Insurance	\$ 73,200.00	-	147.84	0%
8243	Health Insurance	\$ 1,020,000.00	69,085.69 \$	140,190.62	14%
8244	PERF 1977 Employer Contribution	\$ 370,440.00	63,500.00 \$	70,725.16	19%
8245	Life Insurance	\$ 80,000.00	2,301.53 \$	2,301.53	3%
8246	PERF Fund Employer Contribution	\$ 538,095.00	31,600.00 \$	31,600.00	6%
8251	Volunteer Contract	\$ 75,000.00	-	-	0%
8252	Length of Service	\$ 30,000.00	-	-	0%
8253	Medical Services	\$ 80,000.00	515.00 \$	4,924.00	6%
Category Sub-Total		\$ 9,672,473.00	\$ 676,678.70	\$ 1,089,634.74	11%
			<i>Estimate of PERF contributions from Accountant</i>		
3098	Voluntary AFLAC Insurance	<i>Liability Account</i>	<i>Not Budgeted</i>		
3097	Voluntary Cincinnati Life	<i>Liability Account</i>	<i>Not Budgeted</i>		
Supplies		DLGF Budget Sub-Categories			
8300	Office Supplies	\$ 26,000.00	147.17 \$	837.17	3%
8301	Operating Supplies	\$ 100,000.00	4,412.84 \$	13,486.09	13%
8302	Vehicle Maintenance Supplies	\$ 120,000.00	3,159.25 \$	4,518.68	4%
8303	Promotional Supplies	\$ 10,000.00	544.00 \$	3,464.44	35%
8304	EMS Supplies	\$ 20,000.00	-	-	0%
8306	IVFA Dues	\$ 3,000.00	-	-	0%
8307	Payroll Supplies	\$ 2,500.00	-	-	0%
8308	Fuel	\$ 90,000.00	4,139.72 \$	6,359.15	7%
8311	Special Chemical Supplies	\$ 5,000.00	-	-	0%
8312	Fire Prevention Education materials	\$ 10,000.00	-	-	0%
Category Sub-Total		\$ 386,500.00	\$ 12,402.98	\$ 28,665.53	7%
Services & Charges		DLGF Budget Sub-Categories			
8341	Inspections/Investigations	\$ 7,500.00	-	-	0%
8351	Seminars/Training	\$ 60,000.00	3,212.20 \$	4,141.52	7%
8352	Legal Counsel & expenses	\$ 30,000.00	2,335.25 \$	7,708.25	26%
8353	Equipment test, certifications	\$ 30,000.00	-	-	0%
8354	Computer technical support	\$ 60,000.00	7,180.98 \$	27,559.61	46%
8355	Accounting Services	\$ 50,000.00	3,230.00 \$	5,210.00	10%
8400	Telephone & Data Services	\$ 40,000.00	4,087.49 \$	5,692.37	14%
8401	Pager System	\$ 5,000.00	-	-	0%
8402	Postage, mail, supplies & fees	\$ 2,500.00	173.80 \$	208.00	8%
8403	Travel Expenses	\$ 10,000.00	68.32 \$	68.32	1%
8450	Legal Advertising	\$ 1,000.00	92.87 \$	181.87	18%
8451	Printing	\$ 5,000.00	-	-	0%
8500	General Liability insurance	\$ 120,000.00	-	-	0%
8501	Worker's Comp Insurance	\$ 120,000.00	16,571.00 \$	16,571.00	14%
8550	Utilities	\$ 125,000.00	7,607.07 \$	12,537.95	10%
8600	Building & equipment repairs	\$ 150,000.00	7,966.78 \$	11,359.49	8%
8675	Hazardous materials	\$ 10,000.00	-	-	0%
Category Sub-Total		\$ 826,000.00	\$ 52,525.76	\$ 91,238.38	11%
General Fund Total		\$ 10,884,973.00	\$ 1,209,538.76	\$ 1,209,538.65	11%

Special CUM Fire - Fund 8691			Beginning Budget	Current Month Expenditures	YTD Expenditures	% Expended
Capital Outlays		DLGF Budget Sub-Categories				17%
8779	Small Vehicles	Machinery, Equip & Vehicles	\$ 100,000.00	- \$	-	0%
8780	Misc Equipment	Machinery, Equip & Vehicles	\$ 156,000.00	1,818.38 \$	2,576.26	0%
8781	Gear	Machinery, Equip & Vehicles	\$ 100,000.00	5,859.14 \$	13,403.38	8%
8782	Station 21 Mortgage	Buildings	\$ 200,000.00	- \$	-	0%
8784	PSLIT (Remodel 2020 \$)	Buildings	\$ 256,546.00	3,342.66 \$	18,664.28	6%
8785	Rescue 11 (22) Replacement	Machinery, Equip & Vehicles	\$ 100,000.00	- \$	40,170.41	40%
8788	Engine 22	Machinery, Equip & Vehicles	\$ 100,000.00	- \$	-	0%
8789	Quint 59	Machinery, Equip & Vehicles	\$ 30,000.00	- \$	-	0%
CUM Fund Total			\$ 1,042,546.00	\$ 11,020.18	\$ 74,814.33	7%