

Holting recommended that management establish a cut-off date and use the special functions in QuickBooks to record accounts payable and pre-paid transactions.

- Preparation of financial statements—The auditors' assistance to the district in preparing the financial statements and year-end balances cannot satisfy the control function that would enable management to prevent or detect misstatements in the financial statements. Management and the board should consider the cost/benefit of implementing additional controls over preparation of the financial statements.

**Board members offer their perspectives**

The five board members voiced their perspectives regarding the district's present circumstances. Due to an annexation of the southern half of DWFPD initiated by the City of Colorado Springs in 2004, the district will realize a 33 percent tax revenue loss in 2018 and a 66 percent tax revenue loss in 2019. See [www.ocn.me/v17n2.htm?zoom\\_highlight=wescott+annexation#dwfpd](http://www.ocn.me/v17n2.htm?zoom_highlight=wescott+annexation#dwfpd) for more information. The board intends to propose a mill levy increase of 14.9 mills from the current 7 mills for a total of 21.9 mills.

Board member Joyce Hartung affirmed the board's commitment to the firefighters and its desire to represent them well. She spoke of Chief Vinny Burns' and Ridings' experience and expertise with managing the district and maintaining strict control over the budget. Hartung praised the exemplary training and physical conditioning standards set by the district, adding that Ridings has mentored other districts in these areas.

Hartung and fellow board member Bo McAllister re-

minded meeting attendees that the impending financial limitations were set in motion 17 years ago McAllister emphasized the board's open communication throughout the mill levy discussions; his responsibility as a representative of taxpayers in the district;

the much higher mills paid by customers of surrounding districts, which tend to preclude any interest by those districts to merge or consolidate; and the selflessness demonstrated regularly by DWFPD crews.

Board member Rachel Dunn expressed grave concern

"that a lesser levy will put our community at risk.... There is no guarantee that another district will be able to provide aid. I cannot in good conscience let my children, neighbors, and friends be part of a second-class district. We deserve better."

Not having received prior communication regarding the board presentations, board member Harland Baker spoke spontaneously of his appreciation as the father of five children for the district's involvement in the community. Baker reinforced previous



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