

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE ENGAGEMENT REPORT

OF

VIGO CENTRAL EDWARDSPOORT COMMUNITY FIRE DISTRICT

KNOX COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**

05/03/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jill Carnahan Billy J. Resler	01-01-19 to 12-31-21 01-01-22 to 12-31-24
President of the District Board	Michael B. Carnahan Joshua S. Adams	01-01-19 to 12-31-21 01-01-22 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE VIGO CENTRAL EDWARDSPORT  
COMMUNITY FIRE DISTRICT, KNOX COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Vigo Central Edwardsport Community Fire District (District), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Billy J. Resler, Treasurer, and Michael B. Carnahan, District Board member, on April 30, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 4, 2024

VIGO CENTRAL EDWARDSPORT COMMUNITY FIRE DISTRICT  
COMMENTS

**INTERNAL CONTROLS**

*Condition and Context*

Internal control deficiencies resulted in the noncompliance over the Annual Financial Report, bank account reconciliations, District Board minutes, certificates of deposit, compensation and benefits, late submission of annual financial report, late submission of certified report, monthly and annual uploads, and supporting documentation detailed further in the comments below.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

**ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS**

Similar comments also appeared in prior Report B53905, entitled *ADOPTION OF INTERNAL CONTROL STANDARDS*, and *TRAINING ON INTERNAL CONTROL STANDARDS*.

*Condition and Context*

The District had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

The District employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the District, had not received training over internal control standards that was developed or approved by the Indiana State Board of Accounts.

*Criteria*

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and

VIGO CENTRAL EDWARDSPOORT COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

**ANNUAL FINANCIAL REPORT**

*Condition and Context*

The Annual Financial Reports (AFR) submitted via the Indiana Gateway for Government Units financial reporting system did not properly report the District's financial information. All AFRs submitted for the engagement period contained errors as identified below.

*Financial Information*

The District did not submit the 2023 AFR until April 23, 2024, which is 54 days past due. The District omitted the Rainy Day fund from the information submitted. This omission resulted in an understatement of the beginning and ending cash balances for 2023 in the amount of \$9,223. There were no receipts or disbursements during 2023 for the Rainy Day fund to report.

*Investment Fund Statement*

The District incorrectly reported the Investment Fund Statement in its 2020 and 2023 AFRs.

The District correctly reported the purchase of a \$175,000 certificate of deposit (CD) in January 2019, which properly carried forward as the beginning investment balance in 2020. The CD matured in January 2020, and the \$175,000 was rolled directly into another CD. The District should have reported proceeds from the sale of the investment in the AFR, with a corresponding purchase of investments for the new CD. When the CD matured in 2021, the District did correctly report proceeds from the sale of investments, which brought the ending investment balance to zero at December 31, 2021.

The District then purchased another \$175,000 CD in November 2022, correctly reporting the purchase of investments in its AFR that year. When the CD subsequently matured in December 2023, it had a value of \$183,195 with the interest earned. The District reinvested the \$183,195 into a new CD without reporting the sale and purchase of investments or the interest earned in its 2023 AFR.

*Schedule of Payable and Receivables*

The District did not report amounts for accounts payable or accounts receivable for any year of the engagement period and did not maintain any supporting documentation to determine the amounts of payables and receivables that should have been reported.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

VIGO CENTRAL EDWARDSPORT COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Townships, Chapter 1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Guidelines Compliance Manual for Townships, Chapter 1)

**BANK ACCOUNT RECONCILIATIONS**

*Condition and Context*

The District did not perform reconcilements timely for two months tested in 2022. The District also did not perform monthly depository reconciliations of the fund balances to the bank account balances for any month in 2023. As a result, the District failed to identify that \$8,195 in interest earned on a certificate of deposit that matured on December 30, 2023, had not been recorded in the District's ledger, as discussed in the comment entitled *CERTIFICATES OF DEPOSIT*.

*Criteria*

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

**BOARD MINUTES**

A similar comment appeared in prior Report B53905, entitled *BOARD MINUTES MISSING*.

*Condition and Context*

No District Board minutes from 2019 were presented for review. In addition, the District Board only met in August 2020; August 2021; April and July 2022; and March, June, August, and December 2023. These meetings did not meet the requirements established in Indiana Code 36-8-11-13.

There was also no evidence that the District Board organized as required in 2019, 2020, 2021, or 2023.

*Criteria*

Indiana Code 36-8-11-13(a) states: "The board shall fix the time for holding regular meetings, but it shall meet at least once in the months of January, April, July, and October. The county legislative body may order that regular meetings be held more frequently."

Indiana Code 36-8-11-14 states: "At the first regular meeting each year, the trustees of the board shall elect a chair and vice chair from their number. The vice chair shall act as chair during the absence or disability of the chair."

VIGO CENTRAL EDWARDSPOORT COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

**CERTIFICATES OF DEPOSIT**

*Condition and Context*

The District purchased a \$175,000 certificate of deposit (CD) in January 2019. When the CD matured in January 2020, the \$175,000 balance was rolled into a new CD. The District also purchased a \$175,000 CD in November 2022 which matured in December 2023 at a value of \$183,195. The bank should have paid the \$8,195 in interest earned to the District upon maturity, and the District should have recorded the interest as a receipt in its ledger at that time. Instead, the District rolled the full \$183,195 into a new CD and did not recognize any part of the transaction in its records. The minutes of the District Board did not indicate that either of these renewals for the additional term were authorized, so the District should have been paid by the depository and a warrant or check subsequently issued for the purchase of the new CDs. There was no evidence that the District obtained quotes to achieve the highest rate of interest on the new CDs. Because the District did not account for the interest in its records, a reconciling item was necessary at December 31, 2023, for the bank balance to reconcile to the ledger balance.

*Criteria*

Indiana Code 5-13-9-4(b) states:

"The investing officer making a deposit in a certificate of deposit shall obtain quotes of the specific rates of interest for the term of that certificate of deposit that each designated depository will pay on the certificate of deposit. Quotes may be solicited and taken by telephone. A memorandum of all quotes solicited and taken shall be retained by the investing officer as a public record of the political subdivision under [IC 5-14-3](#). If the deposit is not placed in the designated depository quoting the highest rate of interest, the investing officer shall:

- (1) place the deposit in the depository quoting the second or third highest rate of interest; and
- (2) note the reason for placing the deposit on the memorandum of quotes."

Interest on investments should not be added automatically to the investment. Instead, interest on investments should be paid to the governmental unit at each maturity date and posted to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

A certificate of deposit may be renewed for an additional term if authorized by the governing board, without the original certificate of deposit being paid by the depository and a warrant or check being issued for the purchase of a new certificate of deposit. However, if renewed, the interest due the political subdivision shall be paid to the fiscal officer at each maturity date, so the records will reflect the true financial condition and the amount invested at all times. The interest shall not be added to the original deposit and reinvested by the depository. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Investments can only be made in accordance with statutory guidelines. Losses and expenses related to any unauthorized investments and unauthorized investment procedures may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

VIGO CENTRAL EDWARDSPOUR COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 51-15-1-1.

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction.

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

### **CERTIFICATION ON INTERNAL CONTROL STANDARDS**

#### *Condition and Context*

The District certified for 2023 on the Indiana Gateway for Government Units (Gateway) financial reporting system that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e) and that personnel defined by Indiana Code 5-11-1-27(c) received training concerning the internal control standards adopted by the District. However, during the engagement, the District did not provide evidence of the adopted standards or completed training.

The District certified for 2023 on Gateway that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the District; however, during the engagement, the District could not provide supporting documentation showing all personnel had received training concerning the internal control standards.

#### *Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Guidelines Compliance Manual for Special Districts, Chapter 1)

### **COMPENSATION AND BENEFITS**

The same comment appeared in prior Reports B46123 and B53905.

VIGO CENTRAL EDWARDSPOUR COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

*Condition and Context*

District officials were paid the same rates throughout the engagement period, which were the same as those paid in the final year of the prior engagement period. However, the District Board did not adopt a salary ordinance, resolution, or salary schedule for any year of the engagement period that formally approved the rates of pay.

*Criteria*

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

**LATE SUBMISSION OF ANNUAL FINANCIAL REPORT**

*Condition and Context*

The District's Annual Financial Reports for 2022 and 2023 were not filed electronically until April 3, 2023, and April 23, 2024, which was 33 and 54 days past the due date, respectively.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Special Districts, Chapter 1)

**LATE SUBMISSION OF CERTIFIED REPORT**

*Condition and Context*

The District's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for 2022 was not filed electronically until April 3, 2023, which was 63 days past the due date. The District had not submitted its 2023 Form 100R as of the date of this report.

VIGO CENTRAL EDWARDSPOUR COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

*Criteria*

Indiana Code 5-11-13-1(b) states in part

"Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. . . . The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

**MONTHLY AND ANNUAL UPLOADS**

*Condition and Context*

The District was required to upload monthly and annual files into the Indiana Gateway for Government Units (Gateway) financial reporting system. Required monthly files included bank reconciliations, bank statements, and outstanding check lists; approved District Board minutes; and funds ledgers. Required annual files included year-end investment statements, detail of receipts and disbursements, the current year salary ordinance, an annual vendor history report, an annual payroll history report, and an annual funds ledger.

The District did not comply with Amended State Examiner Directive 2018-1 and failed to upload any of the monthly and annual files into Gateway for 2019, 2020, 2021, 2022, and 2023.

*Criteria*

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. (State Examiner Directive 2018-1)

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, updated November 9, 2020, and effective with uploads due February 15, 2021)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

VIGO CENTRAL EDWARDSPOUR COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

**SUPPORTING DOCUMENTATION**

*Condition and Context*

The District paid 20 vendor claims during the engagement period. Of those disbursements, 10 were made to a local fire department with which the District had a contractual arrangement for services provided by the fire department. Each of the claims was adequately supported and was made in accordance with the terms of the contractual arrangement. Issues were noted with the remaining 10 claims. All 10 were paid without adequate supporting documentation, such as an invoice, bill, or contract. Additionally, 3 of the 10 claims were paid without an accounts payable voucher. Additional information about the nature of these claims is as follows:

- There were 5 claims, each in the amount of \$1,000, that were paid to the law firm approved as the District's attorney by the District Board in the District Board minutes.
- There were 2 claims, totaling \$321, that were check orders as determined by researching the vendor noted on the bank statements for each disbursement.
- There were 2 of the claims, totaling \$100,000, that were paid to a local fire department with which the District contracted to provide fire protection services within the District. Each disbursement was documented in the District Board minutes.
- There was 1 disbursement, in the amount of \$1,000, that was paid to a second local fire department. Based upon the vendor, it appeared that this was a legitimate expense of the District. However, there was no information available to corroborate it as such since its purpose could not be determined.

*Criteria*

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) There is a fully itemized invoice or bill for the claim.
- (2) The invoice or bill is approved by the officer or person receiving the goods and services.
- (3) The invoice or bill is filed with the governmental entity's fiscal officer.
- (4) The fiscal officer audits and certifies before payment that the invoice or bill is true and correct.
- (5) Payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

VIGO CENTRAL EDWARDSPORT COMMUNITY FIRE DISTRICT  
COMMENTS  
(Continued)

The above numbered claim forms are prescribed for use in supporting disbursements.

. . . and Form 354 for other expenses.

All claims or accounts payable vouchers must be itemized and allowed by a majority of the members of the board before payment by the fiscal officer. Payment of invoices not supported by a duly certified claim or accounts payable voucher is not permissible. . . .

(Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 12)

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS

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VIGO CENTRAL EDWARDSPORT COMMUNITY FIRE DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Rainy Day	\$ 9,223	\$ -	\$ -	\$ 9,223	\$ -	\$ -	\$ 9,223
Fire General	<u>263,451</u>	<u>70,737</u>	<u>52,408</u>	<u>281,780</u>	<u>42,394</u>	<u>77,429</u>	<u>246,745</u>
Totals	<u>\$ 272,674</u>	<u>\$ 70,737</u>	<u>\$ 52,408</u>	<u>\$ 291,003</u>	<u>\$ 42,394</u>	<u>\$ 77,429</u>	<u>\$ 255,968</u>

VIGO CENTRAL EDWARDSPOORT COMMUNITY FIRE DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Rainy Day	\$ 9,223	\$ -	\$ -	\$ 9,223	\$ -	\$ -	\$ 9,223
Fire General	<u>246,745</u>	<u>67,837</u>	<u>127,650</u>	<u>186,932</u>	<u>88,778</u>	<u>56,700</u>	<u>219,010</u>
Totals	<u>\$ 255,968</u>	<u>\$ 67,837</u>	<u>\$ 127,650</u>	<u>\$ 196,155</u>	<u>\$ 88,778</u>	<u>\$ 56,700</u>	<u>\$ 228,233</u>

VIGO CENTRAL EDWARDSPORT COMMUNITY FIRE DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Rainy Day	\$ 9,223	\$ -	\$ -	\$ 9,223
Fire General	<u>219,011</u>	<u>55,015</u>	<u>69,700</u>	<u>204,326</u>
Totals	<u>\$ 228,234</u>	<u>\$ 55,015</u>	<u>\$ 69,700</u>	<u>\$ 213,549</u>