



**STATE OF INDIANA**  
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B61811

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July 7, 2023

TO: THE OFFICIALS OF THE MONROE FIRE PROTECTION DISTRICT, MONROE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Monroe Fire Protection District (District), Monroe County, for the period of January 1, 2020 to December 31, 2021, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The District's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://www.gateway.ifionline.org).

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Comments**

- *No reportable instances of noncompliance.*

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.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-21
General Fund	\$ 3,291,560
Savings Rainy Day Fund	172,180
Donation Fund	4,915
Special Fire Cumulative	1,554,342
8910 - FEMA RPA COVID19	(36,973)
8917 - 2017 SAFER - 97.083	6,601
8880 - District 8	<u>(3,014)</u>
Total	<u>\$ 4,989,611</u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Vicky Sorensen, Chair of the District Board; Dustin Dillard, Fire Chief; Lorie Robinson, Financial Administrative Assistant; and Tammy Bovenschen, Administrative Assistant, on June 27, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner