



# Monroe Fire Protection District



## Board of Trustees

### Meeting Agenda

January 14, 2026

Meeting held at Station 21

9094 S Strain Ridge Road and via  
ZOOM

at 6:00 PM EST

Meeting Link: <https://us02web.zoom.us/j/2509924795>

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#### Board appointed by Monroe County Commissioners

Vicky Sorensen 2021-2025	Mark Kruzan 2025-2028	Michael Baker 2021-2025	John Bernstein 2024-2025	Susan Hingle 2025-2028	Kevin R. Robling 2021-2025	Daniel Vest 2025-2028
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- 1. Call to Order and Roll Call**
- 2. Changes or Amendments to Agenda**
- 3. Public Comment**
- 4. Election of Officers**
- 5. Approval of Minutes – December**
- 6. Department Updates**
  - a. Legal Counsel – Attorney, Christine Bartlett
  - b. Statistics – Deputy Chief, Matt Bright
  - c. Operations and EMS – Deputy Chief, Matt Bright
  - d. Fleet – Fleet Manager, Nick Powell
  - e. Training – Assistant Chief, Danny Gillespie
  - f. Community Risk Reduction – Deputy Chief, Steve Coover
  - g. Financial – Financial A.A., Lorie Robinson
  - h. Administrative – Chief, Dustin Dillard
- 7. Unfinished Business**
  - a. MFD By-Laws
  - b. Year End Encumbrances
- 8. New Business**
  - a. Inventory Retirement
  - b. 2025 GAAP Report
- 9. Financials**
  - a. Financial – Claims
  - b. Financial – Payroll
  - c. Financial – Statement
- 10. Next Meeting Scheduled February 11, 2026 at Station 25, 5081 N. Old State Road 37 beginning at 6pm**
- 11. Adjourn**



# Monroe Fire Protection District

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## MINUTES OF MEETING OF THE BOARD OF TRUSTEES

Chair Vicky Sorensen called the meeting of the Board of Trustees of the Monroe Fire Protection District to order at 6:00p.m. EST Wednesday, December 10, 2025. The meeting was held in person at Station 25, located at 5081 N. Old State Road 37, Bloomington, Indiana and via Zoom for public to view. Public notice of the meeting had been duly made to local media by email transmission and hard copy notices had been placed in all the usual places.

Administrative Assistant Tammy Bovenschen called the roll of the board of trustees to determine members present, absent, and to identify others present via Zoom.

Present in person were as follows:

- Vicky Sorensen, Chair
- Michael Baker, Fiscal Officer
- John Bernstein, Trustee
- Susan Hingle, Trustee
- Mark Kruzan, Vice-Chair
- Kevin R. Robling, Trustee
- Dan Vest, Trustee

Those absent were as follows:

Others present were as follows:

- Dustin Dillard, Chief
- Jeffrey Combs, Deputy Chief of Administration
- Matt Bright, Deputy Chief, EMS & Operations
- Steve Coover, Deputy Chief, Community Risk Reduction
- Danny Gillespie, Assistant Chief of Training
- Christine Bartlett, Attorney, Ferguson Law
- Nick Powell, Fleet Manager
- Tammy Bovenschen, Administrative Assistant
- Lorie Robinson, Financial Assistant (via Zoom)
- Rusty Clark, IT Assistant
- Julie Thomas, County Commissioner (via Zoom)
- Jeff Cockrill, County Attorney

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

## **CHANGES OR AMENDMENTS TO THE AGENDA**

Chair Vicky Sorensen asked if we could allow County Commissioner Julie Thomas and County Attorney Jeff Cockrill to provide updates to the board first, so they don't have to listen to the entire meeting.

Vice-Chair Mark Kruzan made a motion to adjust the agenda.

Trustee Kevin Robling 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Kruzan – Yes, Vest – Yes, Robling – Yes

Motion passed 7-0

## **PUBLIC COMMENT**

Chair Vicky 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. No public comment.

## **MINUTES OF PREVIOUS MEETING**

Minutes from November were presented to the board for approval.

Trustee Kevin Robling made a motion to approve the minutes.

Vice-Chair Mark Kruzan 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Kruzan – Yes, Vest – Yes, Robling – Yes

Motion passed 7-0

## **NEW BUSINESS**

### **a. County Proposal to add Bean Blossom, Polk, Richland, and Salt Townships to Monroe Fire District**

County Attorney Jeff Cockrill explained that with Senate Enroll Act 1, State is pushing to consolidate services due to property tax. Trying to get that consolidation done in a timely manner to make services for everyone. State is cutting revenue for local governments. A notice on the 22<sup>nd</sup> of December. If the commissioners approve in 2025 it doesn't go into effect until 2027. The notice is meant to be as flexible as possible. Every township Monroe Fire doesn't currently cover is included in the notice as being added, as well as Ellettsville.

Vice-Chair Mark Kruzan asked about 2027 – Salt, Polk, and Bean Blossom and 2028 - Richland. County Attorney Cockrill stated that's the anticipation of how we would approach that. Vice-Chair Kruzan asked are there any dates for joining on the notice? County Attorney Cockrill stated no date in the advertisement, it just says we're going to have a hearing. Vice-Chair Kruzan asked when do the Commissioners get a packet with the ordinance? County Attorney Cockrill explained there's going to be a template of an ordinance. Vice-Chair Kruzan asked will Richland be listed as entering the district in January 1, 2027 or 2028? County Attorney Cockrill stated it's a drafting problem in the document. We anticipate that after talking with the Chief, we need to make that different. Vice-Chair Mark Kruzan asked County Commissioner Julie Thomas if the language in

the document will read Salt, Polk, and Bean Blossom January 1, 2027 and Richland January 1, 2028? County Commissioner Julie Thomas states yes, unless Richland and Ellettsville wish to create their own fire district. If they're included in Monroe Fire Protection District, her understanding is that Richland would not join until January 1, 2028.

Vice-Chair Mark Kruzan mentioned that County Commissioner and County Attorney continue to say "my understanding is", what does that mean? County Attorney Cockrill stated that "my understanding is" means that's his only understanding until it's approved.

Vice-Chair Mark Kruzan asked if it's safe to say County Commissioners will not attempt to admit Richland Township until January 1, 2028. County Commissioner Julie Thomas stated that is true, but that she cannot speak for her two colleagues on the board. It's what's been discussed and we do know the fiscal side of it will be important to wait until January 1, 2028 for Richland to join the fire district.

Vice-Chair Mark Kruzan asked if there is anyone working this issue on the county side or any other side that you're aware of that would recommend Richland to join January 1, 2027. County Commissioner Julie Thomas stated no, no suggestions, no recommendations, nothing along those lines and nothing from her two colleagues.

Trustee Kevin Robling explained that he went through this process with Benton Township and that it wasn't a pleasant experience. Feels like this is way quicker and less public impact. Is this process different, why is it different, and why such a hurry? County Attorney Jeff Cockrill explained the process is different. It's different due to the reasons from the State. Attorney Cockrill talked with Bean Blossom last year and they weren't very comfortable with what was going on, mostly because the community didn't understand the options/choices.

Trustee Kevin Robling asked why is SEA1 change the choices for Bean Blossom different than last year? County Attorney Jeff Cockrill explained that it changes the funding. The property tax structure and income tax component has an additional decision by County Council. Long discussion on the breakdown of miscommunication for Bean Blossom last year.

Trustee Kevin Robling asked if we're doing a different process now? County Commissioner Julie Thomas explained that there were cards sent out in Bean Blossom in 2024 initially, only public comment. Most didn't understand the post card or their financial options in terms of how to fund the various options. The county paid for a secondary study to be done specifically addressing what it would cost to add/join the fire district and here's what it would cost to follow Ellettsville's proposal.

Trustee Kevin Robling asked if we do or don't have to go through the same process as we did through Benton. County Attorney Jeff Cockrill stated that there's no legal requirement for that process. Changes were made after the first few townships. Trustee Kevin Robling asked why so quickly? Attorney Cockrill explained that a year

ago no one thought there would be changes in how things are funded.

Chair Vicky Sorensen mentioned her concern that not giving the taxpayers the right to discuss this. The Fire District is going to get blamed for everything. County Commissioner Julie Thomas would point to the State Legislature as the reason for this change.

Chair Vicky Sorensen asked if a township does not join a fire district will they not have any funding at all? County Commissioner Julie Thomas explained that council could give part of LIT to a township fire department, but unsure if they have to at this time. This legislation can be changed. Original bill had EMA as the manager of Fire and EMS for the whole county.

Chair Vicky Sorensen explained that right now we contract Salt Creek and Polk Township through fire protection, if they aren't put in the fire district won't they get some funding that they're giving to us now? County Attorney Jeff Cockrill explained that the general gist of what the state did was reduce all the property taxes. He believes they would get some property tax for that and probably have a cumulative fund and standard fire fund. In 2028, if the County Council determined they're going to do the .4% LIT rate for Fire and EMS Services, it should automatically go to city fire and fire districts. Chief Dustin Dillard commented that the Bill does say the townships would have to petition County Council. 317 square miles that we protect could potentially be impacted in the equation. The equation he's talking about with fire and EMS tax says you take your square mileage times 20 plus population and that's how it breaks down the distribution.

Trustee Susan Hingle asked why we're not just waiting to make all changes in 2028, why are we pushing for others to happen in 2027? County Attorney Jeff Cockrill stated that the reason we're splitting them up is a lot of territory to take on in one year, phasing it in over a couple years is easier for the district to absorb that. County Commissioner Julie Thomas explained that after talking with Chief Dustin Dillard, Polk, Salt, and Bean Blossom could be brought in 2027, but didn't feel comfortable adding in Richland at that time.

Trustee Dan Vest commented that the State or the County is going to squeeze these townships to make them have to join a district. Who stands a gain from this? County Attorney Jeff Cockrill explained that the State has already started to squeeze. Everything we've seen is going to get worse in 2026 and 2027. It depends on the income tax. Chief Dustin Dillard explained that for fire specific, the reason this became a focus the last few sessions, the state legislatures want to get away with township government. They see the biggest resistance in monetary value in the fire department townships.

Fiscal Officer Michael Baker commented that Washington Township benefited with the consolidation. We would enhance the service in Salt and Polk that we are already servicing. Only concern is are we allowing the townships enough input, or does it really matter what their input is. If this is happening state wide, comes down to whatever the county government is willing to do. Chief Dustin Dillard also mentioned that Salt and

Polk townships have been contacted since 2019. Ultimately, we would need a station on that side of the lake. We have discussed with Salt for years about building something. From an operational standpoint, we know that down the road we can make those long-term plans and increase fire protection. I don't think it'll happen as fast as the Washington Township. Bean Blossom approached us years ago. We need more firefighters in the north part of the county. Richland, we don't contract with them now. We don't know the facilities, there's no fire station there it's Ellettsville's and so is the equipment they use. Bean Blossom has a station, equipment is good.

Trustee Dan Vest asked why are we pulling Richland in? County Commissioner Julie Thomas stated there is a meeting scheduled on December 22<sup>nd</sup> to discuss if Richland and Ellettsville wish to be a fire district. It makes so much sense in terms of efficiency, but that's why we have those options on the table so that we can find out what Ellettsville wishes to do.

Vice-Chair Mark Kruzan asked if there's a law that says the ordinance must happen 1/1? County Attorney Jeff Cockrill stated that it must be the first of the year due to tax purposes.

Vice-Chair Mark Kruzan asked if Ellettsville comes forward and asked to form their own district, they would be asking you all to be voting on that ordinance, right? And then you would not vote on adding them to the district? You would vote on it one way or the other? County Commissioner Julie Thomas explained that you can't do both, you can't have a district within a district – if one happened the other wouldn't. Vice-Chair Kruzan followed up, if they asked for that and said they would like to have their own district please pass that, that would make the discussion of district ordinance mute (if it's passed). County Commissioner Julie Thomas said yes, but she's unsure if it'll be passed or not.

Long discussion on possibilities if Ellettsville decided to have their own district.

Trustee Kevin Robling asked how are we going to pay for adding these townships? What's this going to do to our finances? Vice-Chair commented that his concern with this is we don't want to lessen services for everyone else in the county. County Commissioner Julie Thomas stated that they lean heavily on Chief Dustin Dillard regarding financial wisdom of moving forward with this.

Vice-Chair Mark Kruzan stated that it goes back to Kevin's question, is the uncertainty of the legislature. They can only tell us what they know now and when the legislature inevitably goes back and changes some of the things they did based off the backlash they're getting from SEA1, what happens then? County Commissioner Julie Thomas explained that the issue with capricious legislature is that something weird could happen in 2030 or 2040, who knows. It makes it difficult for any planning, but we feel very strongly moving forward now with Bean Blossom, Polk, and Salt makes a great deal of sense. Based off everything we know now, going into 2028 when the LIT becomes more important as a funding mechanism than property tax. We can always remake, remodel,

fix, adjust any fire district that's been formed; however, it's hard to add something in quickly. Legislation has given a short timeline and we are working with what we have. If we wait until 2028 it's a lot of moving parts.

Trustee Kevin Robling circled back asking how we're going to pay for this? Chief Dustin Dillard explained that rates that are currently used for Salt and Polk Townships would equalize to the rates of the fire districts. Meaning, we would receive \$600,000 from Salt Township by applying the same rate while receiving a little over \$200,000 – their taxes would go up. They're paying around \$212,000 it would be around \$600,000. Polk Township paying around \$50,000 it would be a little over \$100,000. With those two townships, we would be around \$750,00 between the general fund and cumulative fund. We're around \$260,000 now. Those additional funds could be put into an account like we did for Washington and save up for a few years to then build a station in Salt. Trustee Kevin Robling asked is that a separate act to raise their taxes? Chief Dustin Dillard explained the revenues could increase. The District tax rate is identical for the whole district. Their taxes would go up.

Vice-Chair Mark Kruzan asked about Richland numbers, any estimates. You're going to need a truck, station, and staffing. Chief Dustin Dillard explained it'd need a truck company, so at least four people.

Trustee Kevin Robling commented that this isn't the boards decision, the commissioners are just here to let us know what's going on right? County Commissioner Julie Thomas stated that she's here to receive feedback and they have more things to talk about as a result. Truly appreciates all of the questions and feedback and happy to hear from the board at any point.

Trustee Kevin Robling asked if the Chief, the board, and firefighters in general thought that waiting until 2028 to do all these, could we do that? County Attorney Jeff Cockrill stated yes, there is nothing in that notice that required the commissioners to approve anything. County Commissioner Julie Thomas commented that if that's the desire of the staff and the board we can change that date. County Commissioner Thomas is concerned about Bean Blossom in 2027 if they are not brought in.

Chair Vicky Sorensen thanked County Commissioner Julie Thomas and County Attorney Jeff Cockrill for their time – a lot for us to think about, but appreciate the input. County Attorney Cockrill thanked the board for their honest feedback.

Vice-Chair Mark Kruzan asked if Ellettsville and Richland do form their own district, at what point would there be an incentive for other townships to join them? Chief Dustin Dillard explained that on the south end of Bean Blossom Townships some would want to join a district with Ellettsville – everyone wants the closest fire department to come. Most of Bean Blossom want to see the station staffed. Some of the contract proposals, Ellettsville wants to possibly annex further north into Bean Blossom. More AV you're losing, the burden on the rest of the district.

Trustee Dan Vest asked at what point do the taxpayers in the townships have input? Chief Dustin Dillard stated that he didn't know as of this evening if Salt and Polk township have had any input, however Bean Blossom has had multiple meetings held in their township. Trustee Dan Vest asked if we're trying to do this behind their backs? Several members from the Monroe Fire Protection District board said no. Chief Dustin Dillard explained that it's been years since he's had conversations with tax payers out in Salt and Polk, other than talking to their trustees and boards.

Trustee Kevin Robling commented that all Benton and other townships are receiving all these letters and meetings, or is that going to happen in 26? County Attorney Jeff Cockrill explained in his mind, assuming it gets approved in 25 doing it in 26 doesn't make a whole lot of sense. This is what the state legislators have done, we didn't make the rules on how this could happen. Attorney Cockrill explained that there are two ways for this to be done, the Commissioners can do this or the citizens can come to the Commissioners and request it. The boards concern is the quickness which the Commissioner's way is being done.

Fiscal Officer Michael Baker mentioned that if we stay current potential proposal of Polk, Salt, and Bean Blossom being done separately regardless of what year, it seems to make more sense to do that than to do everybody at one time - for the reasons that you mentioned, too much to absorb. Splitting them up some way depending on what year would make more sense bringing them in. Chief Dustin Dillard explained no questions that we can provide the services for Polk, Salt, and Bean Blossom; however, we don't have answers for Richland. It takes a long time to get a fire truck, buy land, build a fire station.

Trustee Kevin Robling asked if we could do this without a fire station there yet – referencing how Washington Township operated originally. Chief Dustin Dillard explained that Richland already has a fire station providing protection whereas Washington didn't. The fire station there is owned by the City of Ellettsville, so we would not be able to utilize their building or their trucks. There could potentially be a reduction in service for a temporary amount of time while we establish something that currently exists there.

## **UNFINISHED BUSINESS**

There was no unfinished business this month.

## **DEPARTMENT UPDATES**

### **Department Updates**

#### **a. Legal Updates**

Legal Counsel, Christine Bartlett stated she's been working with the Chief on current issues.

#### **b. Statistics**

Deputy Chief Matt Bright updated the board the monthly statistics for November.



<b>TOTAL Emergency Calls</b>	<b>483</b>
Fire Calls	21
<i>Structure</i>	9
<i>Vehicle</i>	6
<i>Wildland</i>	4
<i>Other</i>	2
Over Pressure Rupture, Explosion, Overheat	0
EMS Calls	<b>300</b>
<i>Medical</i>	208
<i>EMS Crew Assist</i>	58
<i>Motor Vehicle Accidents</i>	34
Hazardous Conditions	18
Service Calls	63
Good Intent Calls	62
False Alarms	18
Severe Weather	1
Special Incidents	0
 <b>Incidents by Township</b>	 <b>348</b>
Benton	26
Bloomington	39
Clear Creek	38
Indian Creek	10
Perry	95
Van Buren	129
Washington	11
 <b>Incidents – Contracted Townships</b>	 <b>19</b>
Polk	3
Salt Creek	16
 <b>Incidents by Aid Given</b>	 <b>116</b>
Bean Blossom	2
Bloomington City	74
Ellettsville	4
Richland Township (EFD)	33
Greene County	3
Lawrence County	0
Brown County	0
Owen County	0
Morgan County	0
 <b>AID Received - Year to Date</b>	 <b>423</b>
 <b>Station 81 Response</b>	

**Engine 81– 77****Squad 81 – 0**

Average Response (dispatch to arrival on scene)	7 min 53 sec
Average Turnout (dispatch to enroute)	1 min 01 sec
Average Time on Scene	33 min 43 sec

**August/September SOR (Statements of Refusal) signed: 8**

Trustee Kevin Robling thanked Matt Bright – good to have you back.

**c. Emergency Medical Services & Operations**

Deputy Chief updated the board on EMS & Operations

Current Situation:

- Data uploads and set up for First Due Software – the process continues
  - Continuing work with Staffing module
  - Working on asset and equipment imports
  - Working on apparatus checklists

Accomplishments:

- Attended Symposium in the Sun
- Went live with new incident reports December 1, 2025

Planned Activities:

- Continue with First Due module set ups and implement each module as appropriate
- Continue with Specifications and Equipment for Engine/Boat

Trustee John Bernstein asked do all response vehicles have the First Due process on them? Deputy Chief Matt Bright stated they will, but they do not currently. Trustee John Bernstein followed up asking if they carry it with them or is it onboard? Deputy Chief Bright explained its software that would run on the computer in the truck. Data from CAD is populated in the reports. Trustee John Bernstein asked if that will be part of the UTV/Boat as well? Deputy Chief Bright said probably not the UTV.

**d. Fleet**

Fleet Manager Nick Powell updated the board on Fleet:

Current Situation:

- Maintenance:
  - 13 minor
  - 3 moderate
  - 0 major
  - 2 out of service for 1+days
    - Engine 41 – Pump Drive shifter

Accomplishments:

- Tire replacement schedule for Engines and Tenders complete
- Ethanol Free Fuel Account set up for a 2 cycle and straight gas

Planned Activities:

- UTV Safety Course
  - Prepare for UTV Safety course in Kentucky

Trustee Dan Vest asked how much we're saving on Ethanol Free Fuel. Fleet Manager Nick Powell stated \$6.50 per gallon.

#### **e. Training**

Assistant Chief Danny Gillespie updated the board on Training:

Current Situation:

- Instructor In-Service Training – December 6

Accomplishments:

- Multi-Agency training at Avon FD – Topic was Search and Rescue with instructors from Lexington Kentucky Fire Department, Indianapolis Fire Department, and Cicero Illinois Fire Department

Planned Activities:

- Ice Rescue Training – Weather dependent. Working on plan to get members certified as Ice Rescue Technicians

Training Hours:

- Company Training
  - November Training Hours – 2,237

Trustee John Bernstein asked if all firefighters are going to be certified in Cold Water? Assistant Chief Danny Gillespie explained that's the intention. It's a training that we put on every year and go through those skills, but we've never went through the state certification. Something we felt we owed to them and only make us better.

#### **f. Community Risk Reduction**

Deputy Chief Steve Coover updated the board on Community Risk Reduction.

Current Situation:

- Creating a program for Citizen Fatality Notification and Family Support

Accomplishments:

- Events: Cedars Christian School Fire Prevention, Monroe County Child Conditions Summit, Highland Park Community Helpers Day, CERT Orientation

Planned Activities:

- Expand delivery of CPR and QPR to public feasibility research

Fire Inspections:

- Fire Safety Inspections – 10
- Re-Inspections – 7
- New Construction Inspections – 4
- Plans Review – 4

Trustee John Bernstein asked about the creation of Citizen Fatality Notification and Family Support, is that implied there's no current program for that? Deputy Chief Steve Coover explained it's more complex than that, but it's the best way he could put it. It's another service provided for high stress situations.

Trustee Kevin Robling asked about scheduling fire truck rides and auctions with Wonder Lab, does that mean that we're auctioning items? Deputy Chief Steve Coover said that we did, and we will not be doing that again. Trustee Kevin Robling asked if we need waivers for riding in a truck. Legal Counsel Christine Bartlett stated yes, a ride along waiver.

**g. Financial – Claims**

Financial Assistant Lorie Robinson presented financial summary for December 2025. Current Situation:

- Year-end financial projections
- Preparing year end encumbrances and Mortgage payment for Station 21 (Cum Fund)

Accomplishments:

- Received & approved the 1782 Notice from Department of Local Government Finance for 2026
- LEPC Reimbursements received in the amount of \$7,414.40 for HazMat supplies
- Donation received from Benton Township in the amount of \$236,394.00 for EMS purchases per MOU

Planned Activities:

- Year-end Fixed Asset Report

EMS Revenue & Collections:

- Added the active accounts receivable – November: \$121, 339.60
- General Summary – 81%
- Cumulative Fund – 81%

Trustee Kevin Robling asked if we've been charged \$700,000 in payments and received almost \$173,000 on the year? Financial Assistant Lorie Robinson stated yes and due to Medicare and Medicaid adjustments, they've adjusted \$391,000 of that.

Trustee Kevin Robling asked if we did projections for revenue for 2025? Are we within that range? Deputy Chief Matt Bright said that he thinks we did based on the idea that we'd have a set run value – we don't think we've hit that run value. Deputy Bright will provide the total transport volume at the January meeting. Trustee Kevin Robling is curious if we're meeting those goals.

Vice-Chair Mark Kruzan asked what you're charged for in an accident – whether you choose to go to the hospital or not. Deputy Chief Matt Bright explained that you're only charged for transport.

Chief Dustin Dillard responds to Kevin Robling regarding the projections for revenue for 2025 - \$500,00 in miscellaneous and EMS revenue.

Trustee Kevin Robling asked what an unreimbursed fraud expense? Chief Dustin Dillard explained that occurred in September – a firefighter changed his bank account information, and their check was deposited into a fraudulent account. It's a national wide issue that's still ongoing. Long discussion.

**f. Administrative Report**

Chief Dustin Dillard updated the board on Administration Report.

Current Situation:

- Working with Senator Baldwin and Franklin Peters on Financial Impact of SEA1
- Working on payroll process with new First Due Software

Accomplishments:

- Open enrollment completed – finalizing all paperwork for 2026
- Completed general insurance meeting with Capstone insurance
- Commissioners held a meeting in Bean Blossom to discuss fire protection, we were on hand for FPD information

Planned Activities:

- Breakfast with Santa Event for MFD employees and families December 13<sup>th</sup> at Station 21
- Shop with a Firefighter, December 20<sup>th</sup> in conjunction with Volunteer Association and Local 5343

Personnel Report:

- New Hires – Full Time – 0
- New Hires – Part-Time – 0
- New Hires – Substitutes – 1
- Retirements – 0
- Promotions – 0
- Resignations – 1

Volunteer Hours November: 250.5

Vice-Chair Mark Kruzan asked if there were any consultants who have given a report to more align with Senator Baldwin? Chief Dustin Dillard did not ask him that, but he can. We worked with Banker Tilly. Long discussion.

Trustee John Bernstein commented that he hopes the new First Due Software has amazing cyber security.

Vice-Chair Mark Kruzan mentioned that the reality and or perception that taxpayers are going to have. We are going to get caught in crossfire and people are going to be upset, which is unfortunate for this board. We need to be open to communication with taxpayers – we want to get ahead of the game. Chief Dustin Dillard stated that Bean Blossom has had the opportunities. Regarding Salt/Polk, he will reach out to them tomorrow. Starting with the township trustees. We want to be ready when those taxpayers come to us.

Vice-Chair Mark Kruzan mentioned what a good job we've done on writing some of the impact of the tax bills and merger early on the website. He'd like us to anticipate what are the people going to be saying. Chief Dustin Dillard suggested adding a merger tab on the website. Vice-Chair Mark Kruzan also recommended postcards to every taxpayer that will be affected, we owe it to the people.

## **UNFINISHED BUSINESS**

### **a. Year-End Review of Annual Items**

#### ***Risk Management Policy***

Administrative Assistant Tammy Bovenschen stated no changes to the MFPD Risk Management Policy and no staff recommendations.

Trustee Kevin Robling made a motion to approve the MFPD Risk Management Policy  
Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – Yes, Kruzan – Yes, Vest – Yes

Motion Passed 7-0

#### ***Salary Ordinance 01-2025***

Chief Dustin Dillard presented the Salary Ordinance Updates for 2026. Changes based on 2026 budget are salary adjustments, Office Pay adjustments, and additional holiday. Administrative Changes are notification date for planned health insurance and ride-out pay.

Trustee Kevin Robling asked what percentage of premiums for employee health insurance? Chief Dustin Dillard stated 95%. Long discussion on percentage premiums and health insurance comparisons with Bloomington Fire Departments.

Trustee John Bernstein made a motion to approve the Salary Ordinance 01-2025

Trustee Dan Vest 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – No, Kruzan – Yes, Vest – Yes

Motion Passed 6-1

#### ***MFD Board By-Laws***

Legal Counsel Christine Bartlett presented the MFD Board By-Laws and shared the proposed changes. Information only, so take the month to review everything over. The board will vote next month. If you have questions circle back with her.

Vice-Chair Mark Kruzan asked if there's anything that's going to pop up? Legal Counsel Christine Bartless explained yes, but it's something that's been discussed before – Fiscal Officer can be an employee.

### ***MFD Personnel Handbook***

Administrative Assistant Tammy Bovenschen stated the changes that were discussed last month she included in one extensive document for the boards review.

Trustee John Bernstein made a motion to approve the MFD Personnel Handbook.  
Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – Yes, Kruzan – Yes, Vest – Yes

Motion Passed 7-0

### ***MFD Meeting Schedule 2026***

Administrative Assistant Tammy Bovenschen stated that the MFD Meeting Schedule for 2026 is up to the board. The options for the meetings are Monroe County Courthouse, stay where we are, or the Van Buren Trustee Building that were presented last month. Administrative Assistant Tammy Bovenschen reminded everyone that Trustee Kevin Robling did suggest rotating through the entire district; however, the board turned that down. The current rotation we have is Station 21 and Station 25.

Trustee Susan Hingle made a motion to keep the current rotation of Station 21 and Station 25 for the MFD Meeting Schedule in 2026.

Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – No, Kruzan – Yes, Vest – Yes

Motion Passed 6-1

### ***Resolution 04-2025 Ambulance Service Fees***

Administrative Assistant Tammy Bovenschen stated no changes to the Resolution 04-25 Ambulance Service Fees and no staff recommendations.

#### **b. Fixed Asset Report – removal of items**

Financial Assistant Lorie Robinson discussed at the November Board meeting, there were many items that need to be removed from the Fixed Asset report. The Hartman & Williams GAAP Accountant spoke with the State Board of Accountants, and both agree we may show these items as a retirement/reduction in capital assets for 2025 Annual Report by removing the Asset Acquisition Cost and the Accumulated Depreciation resulting in a net effect of \$0.00.

Financial Assistant Lorie Robinson requested approval to remove these items representing original acquisition costs of \$1,820,102.96 and having an accumulated

depreciation of the same.

Trustee Kevin Robling made a motion to approve the removal of items from the Fixed Asset Report.

Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – Yes, Kruzan – Yes, Vest – Yes

Motion Passed 7-0

## **UNFINISHED BUSINESS**

### **a. Year-End Encumbrances**

Financial Assistant Lorie Robinson explained that the list of encumbrances is subject to change as December rolls along. The Board or Chief had approved purchases, repairs, or contracts to be made from the Cumulative and General Funds. Due to delays in fulfillment, we were unable to receive and pay for some items ordered before the end of the year. Peters & Franklin contract is still being utilized. Appropriations for purchase requests, contracts, and sales orders placed and or executed in 2025 but not yet fulfilled or expended may be encumbered into the 2026 Budget with Board approval.

There will be no vote on this tonight, this is just for informational purposes.

## **FINANCIALS**

### **a. Financial – Claims**

Financial Assistant Lorie Robinson presented claims November 2025. Total claims - \$321,331.06.

Trustee Kevin Robling made a motion to approve the claims for November 2025.

Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – Yes, Kruzan – Yes, Vest – Yes

Motion Passed 7-0

### **b. Payroll**

Administrative Assistant Tammy Bovenschen presented the November monthly payrolls for approval on 15<sup>th</sup> and 30<sup>th</sup>.

Trustee Kevin Robling made a motion to approve the payrolls for November as presented.

Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – Yes, Kruzan – Yes, Vest – Yes

Motion Passed 7-0

### **c. Financial – Statement**

Financial Assistant Lorie Robinson presented the financial statement to the board for November approval.



Trustee Kevin Robling made a motion to approve the financial statement for November.

Fiscal Officer Michael Baker 2<sup>nd</sup>

Bernstein – Yes, Hingle – Yes, Baker – Yes, Sorensen – Yes, Robling – Yes, Kruzan – Yes, Vest – Yes

Motion Passed 7-0

Administration Assistant Tammy Bovenschen asked if next year the board would like a packet made. We had also discussed tablets, is that something anyone would be interested in? The agenda will always be printed.

- Chair Vicky Sorensen – tablet
- Vice-Chair Mark Kruzan – tablet
- Fiscal Officer Michael Baker – nothing needed
- Trustee Dan Vest – tablet
- Trustee Susan Hingle – nothing needed
- Trustee John Bernstein – tablet
- Trustee Kevin Robling – paper

#### **ADDITIONAL COMMENTS**

No additional comments.

#### **NEXT MEETING**

Chair Vicky Sorensen stated that the next meeting will be in person on January 14, 2026, at Station 21, located at 9094 S Strain Ridge Road, Bloomington, Indiana. The meeting will also be held via zoom.

#### **ADJOURN**

Chair Vicky Sorenson made a motion to adjourn at 8:35p.m.

Minutes approved by the board of trustees on January 14, 2026:

Aye:

---

Vicky Sorensen, Chair

---

Mark, Kruzan, Vice-Chair

---

Michael Baker, Fiscal Officer

Nye:

---

Vicky Sorensen, Chair

---

Mark Kruzan, Vice-Chair

---

Michael Baker, Fiscal Officer

---

John Bernstein, Trustee

---

Susan Hingle, Trustee

---

Kevin R. Robling, Trustee

---

Dan Vest, Trustee

---

John Bernstein, Trustee

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Susan Hingle, Trustee

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Kevin R. Robling, Trustee

---

Dan Vest, Trustee

Copy furnished:

Mrs. Vicky Sorensen, Chair  
Mr. Michael Baker, Fiscal Officer  
Ms. Susan Hingle, Trustee  
Mr. Daniel Vest, Trustee  
Mr. David Ferguson, Legal Counsel  
Headquarters, Bulletin Board  
Station No. 22, Bulletin Board  
Station No. 24, Bulletin Board  
Station No. 29, Bulletin Board

Mr. Mark Kruzan, Vice-Chair  
Mr. John Bernstein, Trustee  
Mr. Kevin R. Robling, Trustee  
Mr. Dustin Dillard, Fire Chief  
Mrs. Christine Bartlett, Legal Counsel  
Station No. 21, Bulletin Board  
Station No. 23, Bulletin Board  
Station No. 25, Bulletin Board  
Station No. 39, Bulletin Board

# Monroe Fire Protection District

## Statistical Summary

December 1-31, 2025



INCIDENTS BY CATEGORY:	COUNT:
<b>Fires</b>	<b>17</b>
<i>Structure</i>	<i>10</i>
<i>Vehicle</i>	<i>3</i>
<i>Wildland</i>	<i>0</i>
<i>Other</i>	<i>4</i>
<b>Over Pressure Rupture</b>	<b>0</b>
<b>Emergency Medical Service Calls</b>	<b>281</b>
<i>Medical</i>	<i>0</i>
<i>EMS Crew Assist</i>	<i>0</i>
<i>Motor Vehicle Accident / Rescue</i>	<i>25</i>
<b>Hazardous Condition (no fire)</b>	<b>13</b>
<b>Service Calls</b>	<b>78</b>
<b>Good Intent Calls</b>	<b>10</b>
<b>False Alarms</b>	<b>55</b>
<b>Severe Weather</b>	<b>0</b>
<b>Special Incidents</b>	<b>0</b>
<b>TOTAL</b>	<b>479</b>

INCIDENTS BY DISTRICT STATION	
<b>Station 21</b>	<b>32</b>
<b>Station 22 / HQ</b>	<b>155</b>
<b>Station 23</b>	<b>9</b>
<b>Station 24</b>	<b>26</b>
<b>Station 25</b>	<b>40</b>
<b>Station 26</b>	<b>14</b>
<b>Station 29</b>	<b>109</b>
<b>Station 39</b>	<b>22</b>
<b>Station 81</b>	<b>72</b>
<b>TOTAL</b>	<b>479</b>

**Ambulance 105**

**Transport - 35**

# 2025 Summary

INCIDENTS BY CATEGORY:	COUNT:
Fires	213
Over Pressure Rupture	4
Emergency Medical Service Calls	3566
Hazardous Condition (no fire)	258
Service Calls	606
Good Intent Calls	711
False Alarms	354
Severe Weather	10
Special Incidents	5
2025 TOTAL	5727
2024 TOTAL	5341

INCIDENTS BY DISTRICT STATION	
Station 21	433
Station 22 / HQ	1829
Station 23	98
Station 24	445
Station 25	443
Station 26	131
Station 29	1229
Station 39	325
Station 81	794
	5727

Ambulance 21	35	Total Patient
Ambulance 22	844	Transports
Ambulance 23	92	436
Ambulance 29	78	
	1049	

Aid Given	642
Aid Received	346

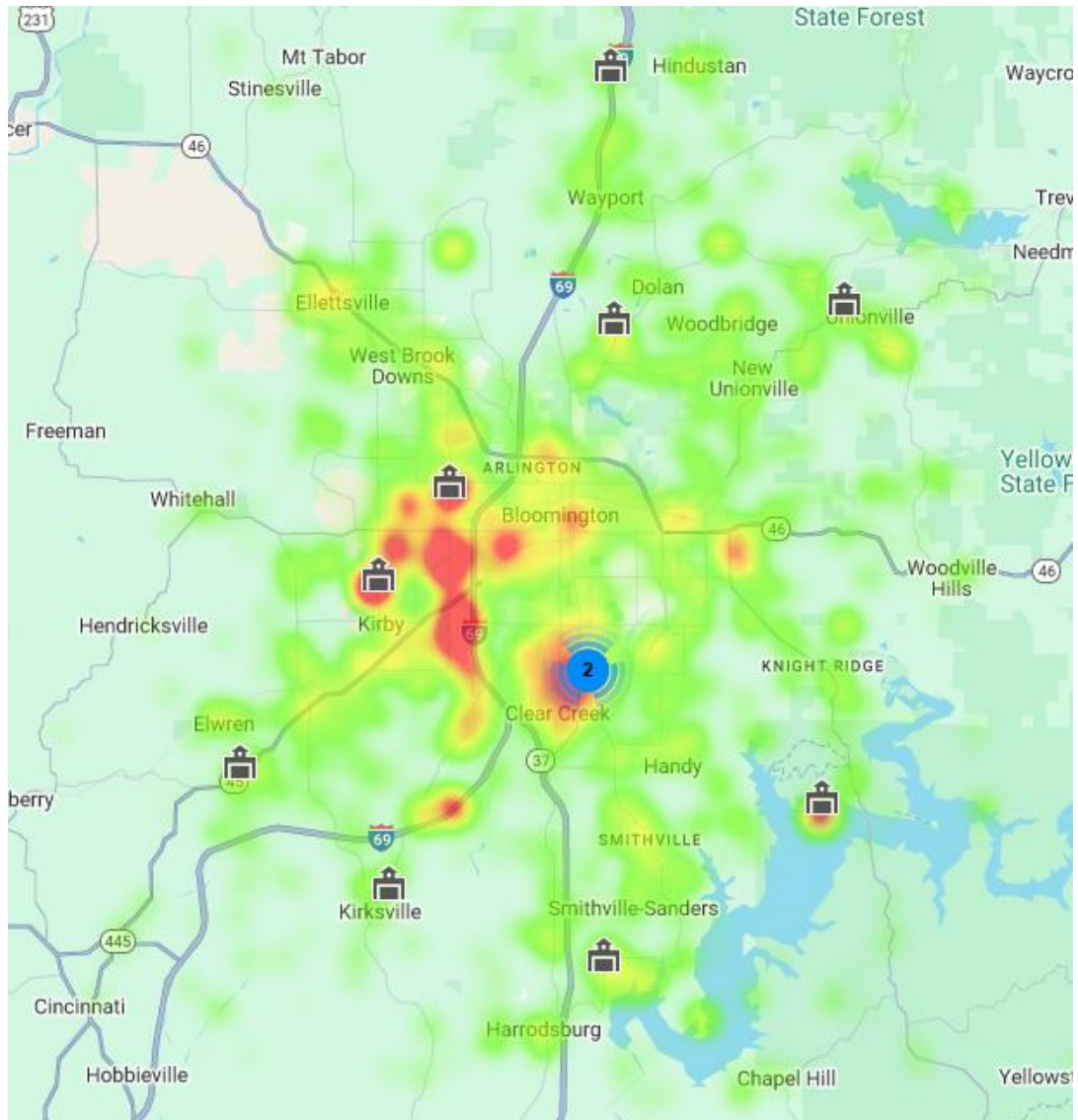
**Average RESPONSE Time (Dispatch to Arrival)**

STATION	EMS		FIRE	
	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>
Station 21	9:36	10:38	9:44	11:28
Station 22	7:45	8:03	9:34	9:16
Station 23	9:51	9:12	9:18	11:20
Station 24	10:31	10:24	12:24	12:22
Station 25	11:01	9:45	10:39	9:26
Station 26		10:49		11:20
Station 29	6:24	6:44	6:32	7:38
Station 39	7:18	7:25	9:37	10:08
Station 81	5:38	5:52	7:45	7:12
<b>AVERAGE FOR ALL CALLS</b>			<b>7:36</b>	<b>7:56</b>

**Average TURNOUT Time (Dispatch to En-route)**

STATION	EMS		FIRE	
	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>
Station 21	0:57	1:07	0:08	1:42
Station 22	1:00	1:03	1:34	1:17
Station 23	2:08	1:38	1:17	2:00
Station 24	1:12	1:13	1:22	1:24
Station 25	1:18	1:12	1:28	1:45
Station 26		0:52		0:59
Station 29	0:49	0:53	0:54	0:57
Station 39	0:48	0:51	1:04	1:02
Station 81	0:49	0:58	0:53	0:58
<b>AVERAGE FOR ALL CALLS</b>			<b>0:59</b>	<b>1:01</b>
<b>AVERAGE TIME SPENT ON SCENE</b>			<b>34:36</b>	<b>30:40</b>

## 2025 Response Heat Map



# Operations & EMS Monthly Report January 2026

## CURRENT SITUATION

Data uploads and set up of First Due Software- the process continues

- Continuing work with Staffing module
- Working on asset and equipment imports
- Working on apparatus checklists

Working on identified issues within the FirstDue Reports and staffing

Beginning work on operational guideline review and revisions

## ACCOMPLISHMENTS

Went live with staffing module on Jan 1, 2026

- Successful PTO accruals and Sick time
- Availability and time off / trade requests

Grant application submitted for new/replacement water & ice rescue equipment

## PLANNED ACTIVITIES

Continue with First Due module set ups

- Training
- Occupancy / Preplan

Continue with Specifications and Equipment for Engine / Boat

Work to create a variety of long term options to address the EMS transport situation in the county

# Fleet Monthly Report January 2026

## CURRENT SITUATION

### Work Orders

- Minor 18
- Moderate 4
- Major 1
- Completed 15
- OOS 3 Out of service for 1+ Days
  - Engine 21 - Loss of power
  - Engine 22- Coolant leak, Check engine light
  - Ladder 21- Ladder slow to raise

## ACCOMPLISHMENTS

### Received a Flir K2

- Station 21 Flir K2 replaced under warranty \$1,040.00 value

### Replacement hose purchased and received

- Purchased and received replacement hose. This replaced the failed sections from 2024/2025 testing

### Cold Weather Procedure Implementation

- Implemented a cold weather operation procedure for apparatus/Dry Pump
- Winter Apparatus Operation reminders sent to crews

### UTV Course

- Attended a Train the Trainer UTV Safety Course in Radcliff, KY

### Thermal Camera Demo

- Seek Thermal Camera Demo with Station 22 and 29

### Salt Spreader

- Automatic Salt spreaders purchased for UTV 22 and UTV 39

## PLANNED ACTIVITIES

### Obtaining Quotes

- Obtain quotes for pump services and testing for 2026

### Tool and Equipment warranties

- Create a spreadsheet to track tool and equipment warranty claims. Example the K2 flir warranty claim

### Meeting scheduled with E-One vendor

- Discuss Warranty and Pricing concerns

### Rescue Skid

- Install EMS Rescue Skid in UTV 22



# **Training Monthly Report January 2026**

## **CURRENT SITUATION**

Members just attended a UTV Safety Course - They will help develop protocol for operation of UTV's and design a training program for current and future operators.

Ice Rescue Training - Initial date set for January 20th. We will certify a group of instructors who will then teach the rest of the department

Winter Fire School - Taking place January 30th - February 1st. We have 15 members registered to attend. MFD has had a strong presence at this State wide training opportunity and that will continue

Company Level Training - Bloodborne Pathogens, HazMat Awareness and Ops refresher, Scene Size Up/Assignments, Incident Command, Ice Rescue

Indiana Pipeline Safety Program - January 27th @ Bloomington Convention Center

## **ACCOMPLISHMENTS**

Driver Operator Aerial - 22 students. Skills Evaluation and Testing 12/11 - All MFD students passed

Instructor In-Service training - December 6th

Company Level Training - Streets & Maps, ASV Audit & Review, Project Lifesaver, Cold Water Rescue, Burns

Officer Development Training

Worked with IvyTech to create academy EMT certification course

## **PLANNED ACTIVITIES**

ICS 300 & 400 class hosted by BFD: ICS 300 - Feb. 2-4      ICS 400 - Feb. 17-18      7 members registered

Dubois County Fire School March 13-15 and March 20-22

FDIC April 20-25

Members signed up for additional outside training. Topics include: Mental Health Symposium, Annual Fire Officers Seminar, Chaplain Training Course and Live Fire VES

Fire Officer strategy and tactics course being hosted by MFD in planning

Meeting with BFD on 2026 joint recruit academy

**November Training Hours - 2,237**

**December Training Hours - 2,564**

# Community Risk Reduction Monthly Report January 2026

## CURRENT SITUATION

Consulting for an AI powered Search and Rescue Program (Wide Area and Collapse)

Creating a program for Citizen Fatality Notification and Family Support

Collaborating with Meadows Hospital regarding Spice/K2 vaping pods psychosis

## ACCOMPLISHMENTS

Completed Fire Truck Rides

Auction items from Wonderlab Gala

Adult Services/Area 10

- 2 referral for assistance

CERT Class December 13 final practical exam

Events: Five Santa Parades, Santa Night Harrodsburg and Smithville, Hosted two Birthday Celebrations, Breakfast with Santa, CPR Course

NaloxBoxes

- Distributed 0 opioid rescue kits

## PLANNED ACTIVITIES

Expand delivery of CPR and QPR to public feasibility research

Two scheduled CPR courses for outside organizations

Preparing for Data transition for Prevention Activities into First Due Software

## FIRE SAFETY INSPECTIONS

24- Annual Inspections

3- Re-inspections

4- New Construction

0- Plans Review

# Financial Monthly Report January 2026

## CURRENT SITUATION

Year-end financial report

Preparing encumbrances for the February Board meeting

2026 Budget worksheets and AP processes being created

## ACCOMPLISHMENTS

Received & Processed the Fall Settlement:

\$4,883,354.32 Property & Excise Tax

\$ 6,235.00 Commercial Vehicle Tax (CVET)

(\$ 16,955.28) Deduction for State & Federal Examination of Records

\$4,872,634.04 Total Deposits

Received \$ 6,099.25 from IN DOT as reimbursement for the I-69 HazMat Incident

Received \$ 12,166.65 from a Bloomington Twp grant for the Alert System at St 25

Closed out the 2022 AFG Knox Box Recoring Grant

Attended the annual Grant Management Training in Orlando Dec 11 & 12

Station 21 mortgage has been paid in full

## PLANNED ACTIVITIES

100r Upload to Gateway - Due Jan 31

Annual Financial Report - Due Feb 27th

## EMS Revenue and Collections Summary

31-Dec-25

<u>Month</u>	<u>Charges</u>	<u>Payments</u>	<u>Adjustments</u>	<u>Bad Debt</u>	<u>Active AR</u>	<u>MFD Standby</u>
Jan-25	93,871.20	(14,299.80)	(25,874.42)	-	129,793.83	
Feb-25	92,904.80	(20,014.39)	(51,519.95)	-	151,164.29	
Mar-25	41,813.68	(17,404.32)	(46,652.96)	-	128,920.69	
Apr-25	51,679.68	(16,719.93)	(32,302.93)	(26,830.60)	104,746.91	
May-25	69,034.84	(15,678.38)	(37,487.15)	(6,243.46)	114,372.76	
Jun-25	43,359.24	(11,313.57)	(35,278.02)	-	111,140.41	
Jul-25	71,671.64	(27,176.78)	(53,492.51)	(13,641.86)	88,500.90	
Aug-25	45,090.44	(14,991.16)	(22,411.15)	(10,074.18)	86,114.85	
Sep-25	57,018.72	(12,884.89)	(29,342.80)	(7,058.16)	93,847.72	2,000.00
Oct-25	59,629.24	(10,916.37)	(36,514.68)	(13,954.02)	92,091.89	800.00
Nov-25	68,877.60	(12,012.31)	(20,819.52)	(2,798.06)	125,339.60	2,000.00
Dec-25	57,514.60	(20,307.98)	(48,099.33)	(3,310.87)	111,136.02	800.00
<b>Total</b>	<b>752,465.68</b>	<b>(193,719.88)</b>	<b>(439,795.42)</b>	<b>(83,911.21)</b>		<b>5,600.00</b>

### Current Month Adjustments:

*AA MEDICARE ALLOWANCE	(26,194.50)
*AC ANTHEM BCBS COMMERCIAL WRITE OFF	(5,089.61)
*AC COMMERCIAL ALLOWANCE	(3,818.77)
*AD MEDICAID ALLOWANCE	(11,179.92)
*AI CHARITY/HARDSHIP	-
*AO DECEASED	(1,915.40)
*AO INTEREST ADJUSTMENT	(3.26)
*AO PROCESSING FEE	(0.98)
*AO TOO SMALL TO PURSUE	-
*AO NEGOTIATED DISCOUNT	-
*PR REFUND	103.11

**WriteOff (Adjustments) (48,099.33)**

Special Fire General - Fund 8603		Adjusted Budget	Current Month Expenditures <i>Change fx</i>	YTD Expenditures	% Expended <i>100.0%</i>	Balance Remaining
<b>Personal Services</b>						
8212	Fire Chief	\$ 91,801.00	7,650.08	\$ 91,653.84	99.8%	\$ 147.16
8213	Deputy Chief (4)	\$ 344,240.00	28,686.64	\$ 330,420.45	96.0%	\$ 13,819.55
8214	Assistant Chief (3)	\$ 240,975.00	13,387.52	\$ 167,086.50	69.3%	\$ 73,888.50
8215	Battalion Chief (6)	\$ 447,540.00	24,863.36	\$ 297,881.96	66.6%	\$ 149,658.04
8216	Fire Marshal	\$ 149,180.00	12,431.68	\$ 148,825.94	99.8%	\$ 354.06
8217	Fleet Manager	\$ 74,600.00	6,216.66	\$ 59,058.27	79.2%	\$ 15,541.73
8219	Firefighters Salary - PERF Fund	\$ 655,380.00	54,615.06	\$ 653,017.35	99.6%	\$ 2,362.65
8220	Firefighters Salary - 1977 Fund	\$ 5,679,960.00	454,842.02	\$ 5,507,691.60	97.0%	\$ 172,268.40
8221	Incentive Qualifications	\$ 220,000.00	83,439.08	\$ 201,191.41	91.5%	\$ 18,808.59
8222	Officer Pay	\$ 380,000.00	25,432.50	\$ 301,438.35	79.3%	\$ 78,561.65
8223	Longevity	\$ 156,000.00	11,893.75	\$ 145,237.50	93.1%	\$ 10,762.50
8224	Holiday Pay	\$ 52,500.00	4,500.00	\$ 35,775.00	68.1%	\$ 16,725.00
8226	Part-Time Employees (FTEq)	\$ 832,000.00	61,430.15	\$ 557,394.97	67.0%	\$ 274,605.03
8227	Substitute, Emergency, Overtime, Trng	\$ 548,000.00	94,192.62	\$ 658,254.61	120.1%	\$ (110,254.61)
8228	Administrative Assistant (2)	\$ 153,367.00	12,780.68	\$ 153,006.40	99.8%	\$ 360.60
8229	IT Specialist	\$ 85,160.00	7,096.66	\$ 84,959.09	99.8%	\$ 200.91
8230	Trustee Compensation (7)	\$ 26,992.00	6,748.00	\$ 26,992.00	100.0%	\$ -
8231	Ambulance Staffing	\$ -	43,732.30	\$ 448,161.54	#DIV/0!	\$ (448,161.54)
8235	Uniform Allowance	\$ 175,000.00	79,875.00	\$ 160,958.33	92.0%	\$ 14,041.67
8240	Social Security	\$ 215,390.00	18,562.70	\$ 159,079.60	73.9%	\$ 56,310.40
8241	Medicare	\$ 147,180.00	14,606.33	\$ 142,028.24	96.5%	\$ 5,151.76
8242	Unemployment Insurance	\$ 35,000.00	-	\$ 11,305.24	32.3%	\$ 23,694.76
8243	Health Insurance (M/D/V/CI)	\$ 2,192,163.00	154,235.11	\$ 1,626,591.44	74.2%	\$ 565,571.56
8244	PERF 1977 Employer Contribution	\$ 1,587,832.00	123,208.00	\$ 1,484,412.66	93.5%	\$ 103,419.34
8245	Life Insurance (Life/ADD/STD/LTD)	\$ 162,000.00	25,551.12	\$ 155,057.68	95.7%	\$ 6,942.32
8246	PERF Fund Employer Contribution	\$ 375,000.00	20,114.32	\$ 250,668.61	66.8%	\$ 124,331.39
8251	Volunteer Contract	\$ 10,000.00	10,000.00	\$ 10,000.00	100.0%	\$ -
8253	Medical Services	\$ 120,000.00	412.00	\$ 111,599.41	93.0%	\$ 8,400.59
8254	Early Retirement	\$ 25,000.00	-	\$ 25,000.00	100.0%	\$ -
8255	Post-Employment Health Insurance	\$ 60,000.00	-	\$ 60,000.00	100.0%	\$ -
8299	Unreimbursed Fraud Expense	\$ -	-	\$ 2,198.18	#DIV/0!	\$ (2,198.18)
		\$ 15,242,260.00	\$ 1,400,503.34	\$ 14,066,946.17	92.3%	\$ 1,175,313.83
<b>Supplies</b>						
8300	Office Supplies	\$ 20,000.00	2,584.98	\$ 18,754.47	93.8%	\$ 1,245.53
8301	Operating Supplies	\$ 132,500.00	5,443.05	\$ 89,132.65	67.3%	\$ 43,367.35
8302	Vehicle Maintenance Supplies	\$ 110,000.00	16,959.43	\$ 93,139.36	84.7%	\$ 16,860.64
8303	Promotional Supplies	\$ 17,500.00	1,772.41	\$ 16,085.21	91.9%	\$ 1,414.79
8304	EMS Supplies	\$ 40,000.00	13,162.37	\$ 38,257.57	95.6%	\$ 1,742.43
8306	IVFA Dues	\$ 3,500.00	-	\$ 3,125.00	89.3%	\$ 375.00
8308	Fuel	\$ 170,000.00	9,587.48	\$ 120,635.52	71.0%	\$ 49,364.48
8311	Special Chemical Supplies	\$ 5,000.00	-	\$ 3,199.00	64.0%	\$ 1,801.00
8312	Fire Prevention Education Supplies	\$ 12,000.00	-	\$ 5,724.33	47.7%	\$ 6,275.67
8313	Inspection/Investigation Supplies	\$ 1,250.00	-	\$ 120.00	9.6%	\$ 1,130.00
8314	Hazardous Materials Mitigation	\$ 12,500.00	-	\$ 5,153.60	41.2%	\$ 7,346.40
8315	Color Guard Supplies	\$ 6,000.00	3,721.06	\$ 7,040.62	117.3%	\$ (1,040.62)
		\$ 530,250.00	\$ 53,230.78	\$ 400,367.33	75.5%	\$ 129,882.67
<b>Services &amp; Charges</b>						
8351	Seminars/Training	\$ 70,000.00	7,903.25	\$ 57,741.43	82.5%	\$ 12,258.57
8352	Legal Counsel & Expenses	\$ 53,000.00	4,470.64	\$ 31,310.07	59.1%	\$ 21,689.93
8353	Equipment Tests/Certifications	\$ 80,000.00	-	\$ 66,142.33	82.7%	\$ 13,857.67
8354	Computer Technical Support	\$ 58,157.75	3,446.52	\$ 40,319.99	69.3%	\$ 17,837.76
8355	Accounting Services	\$ 68,600.00	6,960.00	\$ 68,307.00	99.6%	\$ 293.00
8400	Telephone & Data Services	\$ 78,000.00	5,457.21	\$ 79,154.04	101.5%	\$ (1,154.04)
8401	Contractual Services	\$ 85,000.00	15,511.87	\$ 54,729.37	64.4%	\$ 30,270.63
8402	Postage & Fees	\$ 3,000.00	816.47	\$ 1,258.20	41.9%	\$ 1,741.80
8403	Travel Expenses	\$ 12,500.00	20.00	\$ 11,252.50	90.0%	\$ 1,247.50
8450	Legal Advertising	\$ 1,500.00	12.50	\$ 168.26	11.2%	\$ 1,331.74
8451	Printing	\$ 1,000.00	-	\$ 814.45	81.4%	\$ 185.55
8500	General Insurance	\$ 178,200.00	-	\$ 148,873.47	83.5%	\$ 29,326.53
8501	Worker's Compensation Insurance	\$ 185,000.00	-	\$ 122,681.00	66.3%	\$ 62,319.00
8550	Utilities	\$ 162,500.00	11,976.25	\$ 118,875.79	73.2%	\$ 43,624.21
8600	Building Services	\$ 55,000.00	10,167.26	\$ 47,726.16	86.8%	\$ 7,273.84
8605	Equipment & Vehicle Repairs	\$ 100,000.00	3,587.98	\$ 90,595.66	90.6%	\$ 9,404.34
		\$ 1,191,457.75	\$ 70,329.95	\$ 939,949.72	78.9%	\$ 251,508.03
		\$ 16,963,967.75	1,524,064.07	\$ 15,407,263.22	90.8%	\$ 1,556,704.53

Special CUM Fire - Fund 8691		Adjusted Budget	Current Month Expenditures	YTD Expenditures	% Expended	Balance Remaining
<b>Capital Outlays</b>					100.0%	
8779	Small Vehicles	\$ 150,774.65	2,611.05	\$ 148,100.21	98.2%	\$ 2,674.44
8780	Misc, Equipment & Capital Outlays	\$ 221,933.20	19,329.05	\$ 147,169.53	66.3%	\$ 74,763.67
8781	Personal Protective Equipment (PPE)	\$ 160,000.00	8,703.66	\$ 132,204.49	82.6%	\$ 27,795.51
8782	Station 21 Mortgage	\$ 160,215.00	78,564.64	\$ 158,157.24	98.7%	\$ 2,057.76
8784	Building Renovations	\$ 140,314.30	(11,736.78)	\$ 112,698.41	80.3%	\$ 27,615.89
8785	Rescue 11 (22) Replacement	\$ 80,341.00	-	\$ 80,340.82	100.0%	\$ 0.18
8788	Engine 22	\$ 128,876.00	-	\$ 128,875.56	100.0%	\$ 0.44
8790	Apparatus Replacement	\$ 220,490.80	37,716.52	\$ 124,222.32	56.3%	\$ 96,268.48
8791	Station 26 Construction	\$ 661,922.50	-	\$ 660,236.49	99.7%	\$ 1,686.01
		\$ 1,924,867.45	\$ 135,188.14	\$ 1,692,005.07	88%	\$ 232,862.38

E

Restricted Donation - Fund 8875		Adjusted Budget	Current Month Expenditures	YTD Expenditures	% Expended	Balance Remaining
<b>Supplies</b>					100.0%	
8304	EMS Supplies	\$ 15,000.00	-	\$ 15,000.00	100.0%	\$ -
		\$ 15,000.00				
<b>Services &amp; Charges</b>						
8353	Equipment Tests/Certifications	\$ 8,760.00	-	\$ 8,760.00	100.0%	\$ -
8600	Building Services	\$ 8,240.00	-	\$ 8,240.00	100.0%	\$ -
		\$ 17,000.00				
<b>Capital Outlays</b>						
8791	Station 26 Construction	\$ 300,000.00	-	\$ 300,000.00	100.0%	\$ -
		\$ 300,000.00				
		\$ 332,000.00	\$ -	\$ 332,000.00	100%	\$ -

# Administrative Monthly Report January 2026

## CURRENT SITUATION

Continuing to work on various FirstDue modules  
Monitoring legislative session and changes to 2025 SEA1  
Continued work on all 2026 updates for payroll purposes  
Calculating 2025 OT for employees based on new tax law  
Working on 2026 organizational changes to increase efficiencies  
Working on 2026 Run Cards and EMS Updates with Monroe County Dispatch  
2026 Hiring Process  
Working on 100R reporting to State - must be completed by Jan 30

## ACCOMPLISHMENTS

Met with Volunteer Treasurer to discuss Vol Association status and financial reporting for contract  
All 2026 public notices have been completed and are ready to be forwarded to Herald-Times  
Shop with a Firefighter, December 20th in conjunction with Volunteer association and Local 5343  
Met with training division to review the 2026 training calendar  
Department Breakfast with Santa was a big success!  
Met with Legal to discuss the next steps in Retiree Health Insurance  
Shop with a Firefighter hosted by Local 5434 was a big success at Walmart!  
Santa Parades completed for 2025, large crowds in several neighborhoods  
End of year financials wrapped up  
Joined MCCSC's superintendent and other community leaders for the Cross-Town Rivalry game at BHSN  
Attended Peer Support Team's 2026 organizational meeting  
Held multiple opportunities for employees to meet with Bill C Brown representatives about guaranteed life insurance  
Verified all open enrollment with employees and completed new spreadsheet for 2026

## PLANNED ACTIVITIES

Hiring Process Written Examination  
Continue to monitor 2026 legislative session  
Meet with Fire Service Inc. to discuss issues with Rev Group products  
Winter Fire Academy  
Meeting with Bean Blossom Township Volunteer Fire Department Volunteers  
IFCA Legislative Day  
Complete new payroll voucher utilizing first due reporting  
Distribution of W2's when received from Root Accounting

## PERSONNEL

New Hires: Full-time: 0      Part-time: 0      Substitutes: 0      Resignations: 1      Retirements: 0

Volunteer Hours: December - **152** hours, April - December **1,750** hours

# **Monroe Fire Protection District Bylaws**

Adopted by the Monroe Fire Protection District Board of Fire Trustees at its regular meeting on September 16, 2021

Amended: March 9, 2022 by the Monroe Fire Protection District Board of Fire Trustees at its regular meeting

Amended: December 14, 2022 by the Monroe Fire Protection District Board of Fire Trustees at its regular meeting



## ARTICLE I: DEFINITIONS

### 1.0 - DEFINITIONS

As used in the Board's bylaws and policies, the following terms shall have the meaning set forth below:

**Board:** The Board of Fire Trustees of the Monroe Fire Protection District, which is created by IC 36-8-11.

**Bylaw:** A rule of the Board for its own governance adopted by a Board vote at a meeting.

**Chair:** An officer of the Board who, as part of ~~the officer's~~ duties, presides over its meetings and has such other duties as may be defined by the Board's bylaws and policies and applicable law.

**District:** The Monroe Fire Protection District.

**Due Process:** Procedural due process requires an established rule or standard, notice of facts of an alleged violation and the applicable rule or standard (accusation), and an opportunity to respond before a decision is made.

**Fiscal Officer:** A bonded ~~employee officer~~ of the Board charged with the faithful receipt and disbursement of the funds of the district. (IC 36-8-11-2)

**Full Board:** All Trustees of the Board.

**May:** A statement providing that an action is permitted but not required.

**Meeting:** A gathering of the majority of the Trustees of the Board for the purpose of taking "official action" on "public business" of the District. IC 5-14-1.5-2(c), (d), and (e).

**Official Action:** Board action to receive information, deliberate, make recommendations, establish policy, make decisions, or take final action. IC 5-14-1.5-2(d).

**Policy:** A general, written statement approved by the Board which defines its expectations or position on a particular matter and authorizes appropriate action that must or may be taken to establish and/or maintain those expectations.

Public Business: The performance by the Board of a function upon which it is specifically authorized to take official action, or not statutorily prohibited from performing. IC 5-14-1.5-2(e), IC 36-8-11.

Quorum: A majority of the Board of Fire Trustees. IC 36-8-11-14.

Shall: Expressing non-discretionary required action or action, synonymous with "will" or "must".

Trustee: Each member of the Board of Fire Trustees.

Vice-Chair: An officer of the Board who presides over its meetings in the absence of the Chair and has such other duties as may be defined by the Board's bylaws and policies and applicable law.

Voting: An action by which a Trustee indicates approval or rejection of a motion by a Trustee that has been seconded by another Trustee at a meeting convened in compliance with all applicable laws including the Indiana Open Door Law (IC 5-14-1.5).

## **ARTICLE II: BOARD ORGANIZATION**

### **2.1 - NAME**

The governing body of this District shall be known officially as the Board of Fire Trustees of the Monroe Fire Protection District.

### **2.2 - PURPOSE**

The Board exists for the purpose of governing the system for providing fire protection services to the District.

### **2.3 - BOUNDARIES**

The boundaries of the District shall be the unincorporated areas of Perry Township, Clear Creek Township, Indian Creek Township, Van Buren Township, Bloomington Township, Washington Township, and Benton Township in Monroe County, Indiana, defined by the Monroe County Board of Commissioners as being part of the District.

### **2.4 - ADDRESS**

The official address of the District is its headquarters, 3953 S. Kennedy Dr., Bloomington IN, 47401.

### **2.5 - NUMBER OF TRUSTEES**

As adopted by ordinance of the Monroe County Commissioners, the Board shall consist of seven (7) Trustees; one from Perry Township, one from Clear Creek Township, one from Indian Creek Township, one from Van Buren Township, one from Bloomington Township; one from Benton Township; and one from Washington Township. IC 36-8-11-12.

## **2.6 - APPOINTMENT OF TRUSTEES AND ELIGIBILITY TO SERVE**

Trustees of the Board shall be qualified and appointed in accordance with Ind. Code 36-8-11 and the organizing ordinances of the Monroe County Commissioners. In accordance with Ind. Code 36-8-11-12, a person who:

- (1) is a party to a contract with the district; or
- (2) is a member, an employee, a director, or a shareholder of any corporation or association that has a contract with the District;

may not be appointed or serve as a trustee. The trustees must be qualified by knowledge and experience in matters pertaining to fire protection and related activities in the District.

If a vacancy occurs on the board, the Monroe County Commissioners shall appoint a trustee who is qualified for the unexpired term.

## **2.7 - TERM**

The term of each Trustee shall be four (4) years. IC 36-8-11-12.

## **2.8 - OATH**

Each newly-appointed and re-appointed Trustee shall take an oath of office administered by a notary public or other qualified person not later than thirty (30) days after the beginning of the term of office to which the Trustee was appointed. IC 5-4-1-1.

The oath must be signed by the Trustee and the person who administers it and filed in the Monroe Circuit Court Clerk's Office.

## **2.9 - COMPENSATION**

As compensation for their services, each trustee may receive not more than one hundred dollars (\$100) a day for each day devoted to the work of the District. In addition, each trustee may be reimbursed for actual expenses, including traveling expenses at a rate equivalent to that provided by statute for state employees. Claims for expense reimbursement must be accompanied by an itemized written statement and approved by a recorded motion of the Board. (IC 36-8-11-14)

## **2.10 - OFFICERS**

The Board shall elect from its Trustees a Chair, and Vice-Chair, and a Fiscal Officer all of whom are separate Trustees. (IC 36-8-11-14)

Election of officers shall be by a majority of the Trustees. Where no such majority exists on the first vote, a second vote shall be cast for the two (2) candidates who received the greatest number of votes.

Officers shall serve for one year and until their respective successors are elected and shall qualify. An officer may be removed from their officer position for cause by a majority vote of the full Board. The Board shall fill a vacancy in either office within thirty (30) days of the occurrence of the vacancy.

## **ARTICLE III: BOARD POWERS AND DUTIES**

### **3.1 - BOARD POWERS**

The Board shall appoint, fix the compensation, and prescribe the duties of a fiscal officer, secretarial staff, persons performing special or temporary services or providing legal counsel, and other personnel considered necessary for the proper functioning of the District. The Board shall have all other the powers granted to it by Indiana Code 36-8-11 and, as permitted by applicable law, these Bylaws.

### **3.2 - BYLAWS AND POLICIES**

The Board shall adopt bylaws and policies for the organization and operation of this Board and the District.

The bylaws and policies may be adopted, amended, and repealed at any meeting of the Board, provided the proposed adoption, amendment, or repeal shall have been proposed at a previous Board meeting and, once proposed, shall have remained on the agenda of each succeeding Board meeting until approved or rejected, except that the Board may upon a vote and where compelling reasons exist, cause to suspend at any time the operation of a bylaw or policy herein contained, provided the suspension does not conflict with law, and such suspension shall terminate at the next meeting of the Board or at such earlier time as is specified in the motion to suspend.

These bylaws and policies may be adopted or amended at a single meeting of the Board in an emergency. An emergency shall be defined for purposes of this rule as any situation or set of circumstances which the Board has reason to believe will negatively

impact the District's ability to provide fire services or jeopardize the safety or welfare of the District's citizens or employees of the District.

Any resolution adopted under emergency conditions shall expire automatically at the first public meeting of the Board following the abatement of the emergency unless the Board moves to adopt said resolution in final form.

Bylaws shall be adopted, amended, repealed, or suspended by a positive vote of the majority of Trustees. Policies shall be adopted, amended, or repealed by a positive vote of majority of Trustees.

The adoption, modification, repeal, or suspension of a Board bylaw or policy shall be recorded in the minutes of the Board.

The parliamentary authority governing the Board shall be Rosenberg's Rules of Order in all cases in which it is not inconsistent with statute, administrative code, or these bylaws.

### **3.3 - SELECTION OF A FIRE CHIEF**

The Board shall exercise its executive power in part by the appointment of a Fire Chief who shall enforce the statutes of the State of Indiana, the policies of this Board, and any standard operating procedures of the District.

### **3.4 - FIRE CHIEF AUTHORITY**

The Fire Chief shall consult with the Board with regard to the development and/or revision of policies.

The Fire Chief shall prepare standard operating guidelines for the administration of the District that are consistent with statutes and/or the policies of this Board.

Such standard operating guidelines shall be binding on the employees of the District when issued.

The Fire Chief shall be delegated the authority to take necessary action in circumstances not provided for in Board policy, provided that such action shall be reported to the Board at the next meeting following such action.

### **3.5 - JUDICIAL**

The Board may assume jurisdiction over any dispute or controversy arising within this District and concerning any matter in which authority has been vested in the Board by statute, rule, a contract, or policy of this Board.

In furtherance of its adjudicatory function, the Board may hold hearings which shall offer the parties to a dispute, on notice duly given, a fair and impartial forum for the resolution of the matter.

Beyond the basic requirements of due process, a hearing may vary in form and content in line with the severity of the consequences which may flow from it, the degree of difficulty of establishing findings of fact from conflicting evidence, the impact of the Board's decision on the District, and any statutory or regulatory requirements.

In order to provide a fair hearing for the parties to a matter to be adjudicated by the Board, Trustees shall be impartial in such matters and capable of making a decision based solely upon the evidence presented by the parties. Therefore, Trustees shall not conduct or participate in any investigation of the facts in such matters; collect, evaluate, or review the facts of the matter prior to presentation of the facts to the Board; or form or express an opinion not subject to change on any aspect of the pending matter. A Trustee's mere personal knowledge shall not automatically disqualify the Trustee from participating in the matter.

If a Trustee testifies concerning a material fact in dispute, has a personal interest in the matter under consideration, has participated in the gathering of evidence or the formulation of strategy, or has expressed an opinion on one or more material facts in dispute, that Trustee shall not participate in the Board's consideration of the matter or vote in the matter, unless the Trustee certifies and declares to the parties in the matter and to the Board that s/he is capable of resolving the matter based solely on the evidence presented to the Board. If a Trustee is unable to make this certification, the Trustee shall voluntarily recuse himself/herself and shall participate in any evidentiary hearing, discussion, or vote in the matter.

### **3.6 - PUBLIC EXPRESSIONS OF TRUSTEES**

The Board Chair functions as the official spokesperson for the Board.

From time-to-time, however, individual Trustees make public statements on District matters to local media or to local and/or state officials. Sometimes the statements imply, or the readers (listeners) infer, that the opinions expressed or statements made are the official positions of the Board. The misunderstandings that can result from these incidents can embarrass both the Trustee and the Board. Therefore, Trustees should,

when writing or speaking on District matters to the media, legislators, and other officials, make it clear that their views do not necessarily reflect the views of the Board or of their colleagues on the Board.

A. This bylaw shall apply to all statements and/or writings by individual Trustees not explicitly sanctioned by a majority of its Trustees, except as follows:

1. correspondence, such as legislative proposals, when the Trustee has received official guidance from the Board on the matters discussed in the letter
2. routine, not for publication, correspondence of the Fire Chief and other Board employees
3. routine "thank you" letters of the Chair of the Board
4. statements by Trustees on non-District matters (providing the statements do not identify the author as a Trustee of the Board)
5. personal statements not intended for publication

B. Copies of this bylaw may be sent to local media by the Fire Chief.

### **3.7 - CONFLICTS**

Trustees shall utilize the authority of their position solely for the benefit of the District. To this end:

A. Conflict of Interest Disclosure

If a Trustee or a spouse or dependent has a pecuniary interest in a contract or purchase to be approved by the Board, or a Trustee or a spouse or dependent will profit from a contract or purchase to be approved by the Board, the Trustee shall submit a written Conflicts of Interest disclosure on State Board of Accounts Form 236.

When a Trustee makes a Conflicts of Interest disclosure as provided above, the disclosure shall be submitted for approval by the Board before the Board considers approval of the contract or purchase addressed in the disclosure, provided the contract or purchase will be funded entirely by funds other than those received from a Federal grant or award.

The Trustee shall not participate in the discussion or vote on the acceptance of his/her disclosure or approval of the contract or purchase, and the role played by this Trustee shall be described in the minutes of the meeting.

A written conflict of interest disclosure on State Board of Accounts Form 236 that is approved by the Board shall be filed by the Fire Chief with the State Board of Accounts and the Monroe County Circuit Court Clerk's office within fifteen (15) calendar days after approval by the Board. IC 35-44.1 -1-4

#### B. Profiteering From Public Service

For one (1) year after leaving the Board, a Trustee of the Board shall not obtain a pecuniary interest in any contract or purchase which was approved by the Board during his/her Board service unless the former Trustee:

1. was screened from any participation in the contract or purchase
2. has not and will not receive a part of any profit from the contract or purchase by the Board; and
3. promptly gives notice to the Board of his/her interest in the contract or purchase.

This limitation does not apply if the Trustee receives less than \$250.00 of the profits from the contract or purchase.

### **3.8 - GIFTS**

A Trustee or a District employee making a recommendation to the Board on a matter to be considered by the Board shall not accept a gift or gratuity from a person or entity having a substantial personal or pecuniary interest in the Board's decision on the matter in accordance with the restrictions and provisions of IC 35-44.1-1-2.

A Trustee who has accepted a gift or gratuity from a person or entity having a substantial personal or pecuniary interest in the Board's decision may return the gift or gratuity or its value to the source and thereafter participate in the process of consideration of the matter, and the Board vote on the matter.

If a Trustee taking part in evaluating a proposal to be considered by the Board, or a dependent of that Trustee, has accepted a gift or gratuity from a person or entity having



a substantial personal or pecuniary interest in the Board's decision, the Trustee shall abstain from all involvement in the formulation of a recommendation to the Board, Board discussion on the matter, and the Board vote on the matter.

### **3.9 - USE OF ELECTRONIC MAIL**

Under no circumstances shall Trustees use email to discuss among themselves Board business that is only to be discussed in an open meeting of the Board, is part of an executive session, or could be considered an invasion of privacy if the message were to be monitored by another party.

Email messages to and from Trustees may be subject to production in response to an Indiana Access to Public Records Act ("APRA") request.

## **ARTICLE IV: BOARD MEETINGS**

### **4.1 - ORGANIZATIONAL MEETING**

The Board shall organize annually in January at a meeting held in accordance with law. The meeting shall be called to order by the ranking officer of the preceding Board who shall serve as presiding officer until the election of the Chair.

The Board shall, at its first meeting of the year:

- A. Elect a ~~Chair and Vice-Chair~~ chair, vice chair, and fiscal officer, each of whom is a different Trustee. (36-8-11-14)
- B. Appoint a secretary of the Board and of the District who is a person, other than the Fire Chief, who is not a Trustee of the Board.
- C. Fix a time for holding regular meetings, which shall occur at least once in the months of January, April, July, and October. (IC 36-8-11-13)

### **4.2 - COMMITTEES**

Committees appointed directly by the Board or the Chair shall constitute a "governing body" as defined in the Open Door Law. IC 5-14-1.5-2. When specifically charged to do so by the Board or Chair, a committee shall conduct studies, receive information, make recommendations to the Board, and act in an advisory capacity, but shall not take action on behalf of the Board.

Meetings of committees appointed directly by the Board or its Chair and given authority to take official action upon public business are subject to the Open Door Law and shall give notice of meetings and hold public meetings as required by that statute. "Official

action" includes receiving information, deliberating, and making recommendations. A committee subject to the Open Door Law shall keep minutes of its meetings.

Meetings of committees appointed by the Fire Chief that report to the Fire Chief shall not be subject to the Open Door Law, but records of committees appointed by the Fire Chief shall be subject to the Access to Public Records Act.

#### **4.3 - QUORUM**

A majority of the Trustees shall constitute a quorum (IC 36-8-11-14), and no official action shall be conducted in the absence of a quorum.

#### **4.4 - REGULAR MEETINGS**

The Board shall hold a meeting on a date and at a time and place determined annually by the Board.

In the event the date, time, or place of a meeting needs to be changed, which change is in the best interest of the Board and/or the District, such change may be made by action of the Board, provided that the proper notice is given.

#### **4.5 - SPECIAL MEETINGS**

Special meetings of the Board may be called by the Chair or any two (2) Trustees, provided there is compliance with the notice provision of these Bylaws. (IC 36-8-11-13)

#### **4.6 - EMERGENCY MEETINGS**

In the event of a severe and imminent threat to the health, safety, or welfare of the District, its employees, or citizens, any Trustee of the Board, or the Fire Chief may call an emergency session if it can be shown that delay would be detrimental to efforts to lessen or respond to the threat. No formal notice to Trustees of any emergency meeting shall be required, but the press and public shall be notified.

#### **4.7 - MEETING OF THE BOARD DEFINED**

As used in these by-laws, "meeting" means a gathering of a majority of Trustees for the purpose of taking "official action" as defined at IC 5-14-1.5-2(d) on public business. The term "meeting" does not include any exception set forth in statute, including the following:

- A. A social or chance gathering not intended to avoid the principles of the Indiana Open Door law set forth in IC 5-14-1.5-1.

- B. An on-site inspection of a project, program, or facility of applicants for incentives or assistance from the Board.
- C. Traveling to and attending meetings of organizations devoted to betterment of government.
- D. A caucus.
- E. A gathering to discuss an industrial or a commercial prospect that does not include a conclusion as to recommendations, policy, decisions, or final action on the terms of a request or an offer of public financial resources.
- F. An orientation of Trustees of the Board on their role and responsibilities as public officials, but not for any other official action.
- G. A gathering of Trustees for the sole purpose of administering the oath of office to a Trustee or Trustees.

#### **4.8 - EXECUTIVE SESSION**

The Board may meet in an executive session, one closed to the public (except the Board may admit those persons determined to be necessary to carry out the purpose of the executive session) after giving proper notice, for any reason authorized by statute, including the following purposes:

- A. where authorized by Federal or State statute.
- B. discussion of strategy with respect to 1) initiation of litigation or litigation which is pending or has been threatened in writing, 2) implementation of security systems, or 3) a real property transaction, including a purchase, a lease as a lessor, a lease as a lessee, a transfer, an exchange or a sale by the governing body, up to the time a contract or option is executed by the parties.
- C. to receive information about, and interview, prospective employees.
- D. with respect to any individual over whom the Board has jurisdiction, receive information concerning the individual's alleged misconduct, and to discuss, prior to determination, that individual's status as an employee.
- E. discussion of records classified as confidential by Federal or State statute.

~~F. discussion of an employee's job performance evaluation.~~

~~G.A. \_\_\_\_\_ when considering the appointment of a public official, to develop a list of prospective appointees, to consider applications and make one (1) initial exclusion of prospective appointees from further consideration.~~

(IC 5-14-1.5-6.1)

A final action must be taken at a meeting open to the public.

In keeping with the confidential nature of executive sessions, no Trustee of the Board shall disclose the content of discussions that take place during such sessions.

#### **4.9 - SERIES OF MEETINGS (GATHERINGS)**

Trustees of the Board may not participate in a series of meetings (gatherings) if the series consists of at least two (2) gatherings and the series of gatherings meets all of the following criteria:

- A. one (1) of the gatherings is attended by at least three (3) Trustees but less than a quorum and the other gathering includes at least two (2) Trustees.
- B. the sum of the number of different Trustees attending any of the gatherings at least equals a quorum of the Board.
- C. all gatherings concern the same subject matter and are held within a period of not more than seven (7) consecutive days.
- D. the gatherings are held to take official action on public business.

A Trustee attends a gathering if the Trustee is present at the gathering in person or if the Trustee participates in the gathering by telephone or other electronic means, excluding electronic mail. (IC 5-14-1.5-3.1)

### **ARTICLE V: CONDUCT OF MEETINGS**

#### **5.1 - PRESIDING OFFICER**

The Chair shall preside at all meetings of the Board. In the absence, disability, or disqualification of the Chair, the Vice-Chair shall act in the Chair's stead; if neither person is available, the Fiscal Officer shall preside at the meetings of the Board.

#### **5.2 - AGENDA**

The Fire Chief shall prepare and submit to each Trustee a written agenda prior to each regular meeting and each special meeting, unless otherwise directed by the Board. The agenda shall list the various matters to come before the Board and shall serve as a guide for the order of procedure for the meeting.

Individual Trustees may include items on the agenda upon the concurrence of the Board Chair.

The agenda of each regular meeting shall be emailed, mailed or delivered to each Trustee so as to provide proper time for the member to study the agenda.

Prior to the meeting, a copy of the agenda shall be posted at the entrance to the meeting location. IC 5-14-1.5-4.

The Board shall transact business according to the agenda prepared by the Fire Chief and submitted to all Trustees in advance of the meeting. The order of business may be suspended or modified at any meeting by a majority vote of the Trustees present.

### **5.3 - VOTING**

All regular and those special meetings of the Board at which the Board is authorized to take official action shall be conducted in compliance with the Indiana Open Door Law IC 5-14-1.5. No act shall be valid unless approved at a public meeting of the Board by a majority vote of the Trustees and a proper record made of the vote. (IC 36-8-11-14)

A Trustee who is not physically present at a meeting of the Board, but who communicates with the other Trustees during the meeting by telephone, computer, videoconferencing, or any other electronic means of communication that permits the Trustee to simultaneously communicate with the other Trustees and allows the public to simultaneously attend and observe the meeting, may participate in any Board discussion and is considered to be present at the meeting for purposes of establishing a quorum provided the following conditions are met:

1. At least fifty percent (50%) of the Trustees must be physically present at the location where the meeting is conducted.
2. The minutes of the meeting must state the following: The name of each Trustee who was physically present at the location where the meeting was conducted; the name of the Trustee(s) who participated in the meeting by the use of any electronic means of communication; and the name of the Trustee(s) who was absent.

3. The minutes of the meeting must identify the following: Electronic means of communication by which the Trustee(s) participated during the meeting; the electronic means of communication by which the public attended and observed the meeting, if the meeting was not held in executive session.
4. All votes of the Board who are either physically present or attending by electronic communication must be taken by roll call vote.

Any Trustee participating in a meeting electronically may participate in any final action taken at the meeting only if the Trustee can be seen and heard.

A Trustee may not electronically attend more than fifty percent (50%) of the meetings in each calendar year unless the electronic participation is due to:

1. military service;
2. illness or other medical condition;
3. death of a relative; or
4. an emergency involving actual or threatened injury to persons or property.

A Trustee may attend two (2) consecutive meetings (a set of meetings) by electronic communication, but must physically attend at least one (1) meeting between sets of meetings attended electronically unless the electronic participation is due to:

1. military service;
2. illness or other medical condition;
3. death of a relative; or
4. an emergency involving actual or threatened injury to persons or property.

A Trustee may not participate in a meeting electronically if the meeting involves final action to:

1. adopt a budget;
2. make a reduction in personnel;
3. initiate a referendum;
4. establish or increase a fee;
5. establish or increase a penalty;
6. establish, raise, or renew a tax; or
7. use the governing body's eminent domain authority

Abstentions shall not be counted as votes, but shall be recorded in the minutes of a meeting and are deemed to acquiesce in the outcome of the vote. In situations in which a specific number of affirmative votes are required and abstentions have been recorded, the motion shall fail if the specified number of affirmative votes have not been cast. In

the case of a tie vote in which a Trustee abstains, the motion shall fail for lack of a majority.

All actions requiring a vote may be conducted by voice, show of hands, or roll call provided that the vote of each Trustee be recorded. Proxy voting shall not be permitted. Any Trustee may request that the Board be polled.

#### **5.4 - PUBLIC PARTICIPATION AT BOARD MEETINGS**

The Board recognizes the value of public comment on educational 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 may provide a period for public participation at every regular meeting of the Board and publish procedures to govern such participation in Board meetings.

The presiding officer of each Board meeting at which public participation is permitted shall administer the procedures of the Board for its conduct.

The presiding officer shall be guided by the following rules:

- A. Public participation shall be permitted as indicated on the order of business and at the discretion of the presiding officer.
- B. Participants must be recognized by the presiding officer and must preface their comments by an announcement of their name and group affiliation, if and when appropriate.
- C. Patron comments are limited to three (3) minutes per spokesperson for a total of thirty (30) minutes.
- D. The presiding officer may:
  - 1. prohibit public comments which are frivolous, repetitive, or harassing;
  - 2. interrupt, warn, or terminate a person's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant;
  - 3. request any individual to leave the meeting when that person behaves in a manner that is disruptive of the orderly conduct of the meeting;

4. request the assistance of law enforcement officers in the removal of a disorderly person when that person's conduct interferes with the orderly progress of the meeting;
5. call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action;
6. waive these rules.

E. Tape or video recordings are permitted, providing the person operating the recorder has given notice prior to the Board meeting and has agreed to abide by the following conditions:

1. No obstructions are created between the Board and the audience.
2. No interviews are conducted during the Board meeting.
3. No commentary is made that would distract either the Board or members of the audience.

## **5.5 - ADJOURNMENT**

The Board may at any time recess or adjourn to an adjourned meeting at a time, date, and place announced before the adjournment takes place. The adjourned meeting shall take up its business at the point in the agenda where the motion to adjourn was acted upon. However, a meeting may not be recessed or adjourned for the purpose of conducting an executive session.

## **5.6 - MEETING MINUTES**

The Board shall designate a person to keep minutes of each meeting showing the date, time, place, any decisions made at a meeting open to the public, and the purpose or purposes for which an executive session is called. The minutes shall also state the name of each Trustee who was physically present at the meeting, was not present at the meeting but participated by using a form of communication described in Bylaws, or was absent. (IC 5-14-1.5-4) These minutes must be approved by the Board at the next regular meeting. The minutes shall include all votes taken at the meeting. Proposed minutes shall be available for public inspection upon request within a reasonable period of time after the meeting to which the minutes refer. (IC 5-14-1.5-4) Approved minutes shall be available for public inspection not later than five (5) business days after the



meeting at which the minutes are approved. The minutes shall be available for inspection at the District's headquarters and/or the District's website.

The minutes shall show the general substance of all matters proposed, discussed, or decided and a record of all votes taken, by individual, if there is a roll call.

The minutes of an executive session shall show the date, time, and place of the session; the Trustees either present or absent; and the identification of the subject matter considered by specific reference to the enumerated instance(s) for which public notice was given. The Board shall certify in the minutes that it discussed no subject matter in the executive session other than the subject matter specified in the public notice.

## **ARTICLE VI: NOTICE OF BOARD MEETINGS**

### **6.1 - NOTICE OF BOARD MEETINGS**

The Board will give notice of regular, special, and emergency Board meetings to Trustees, news media, and the general public in compliance with Indiana law on the organization and operation of the governing body of a District and the Open Door Law.

As used in these bylaws, "legal holiday" means a day listed in I.C. 1-1-9-1.

### **6.2 - NOTICE OF REGULAR MEETINGS**

As used in this bylaw, "regular meeting" means a meeting of the Board held in compliance with a schedule of meetings approved by the Board at its annual organizational meeting. Notice need not be given to a Trustee for holding or taking any action at a regular meeting. (IC 5-14-1.5-5)

Public notice of regular Board meetings will be given only once a year by posting a copy of the notice at the District headquarters and delivering notice to all news media which submit an annual written request for such notice for the next calendar year to the Board on or before December 31 of the preceding calendar year. (IC 5-14-1.5-5)

In addition to notice of regular meetings to the news media, the Board shall give public notice to persons who give the Board a written request for notice of meetings not later than December 31 of the preceding calendar year. The Board shall give this notice by email or by publishing notice of regular meetings on the Board's Internet website at least forty-eight (48) hours in advance of the meeting excluding Saturdays, Sundays, and legal holidays. (IC 5-14-1.5-5)

## **Changes in the Date, Time, or Place of a Regular Meeting and Notice Required; Notice of Executive Sessions and Reconvened Meetings**

Additional notice of a regular meeting shall be given by the Board if the date, time, or place of a regular meeting is changed. Notice to the public of a change in the date, time, or place of a regular Board meeting, executive session, or any rescheduled or reconvened meeting shall be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the meeting is to convene by posting a copy of the notice at the District headquarters and the meeting location, if different from the headquarters, and delivering notice to all news media which submit an annual written request for such notice for the next calendar year to the Board on or before December 31st of the preceding calendar year. (IC 5-14-1.5-5) With the exception of executive sessions, this requirement does not apply to reconvened meetings where announcement of the date, time, and place of the reconvened meeting is made at the original meeting and recorded in the memoranda and minutes of the meeting if there is no change in the agenda. (IC 5-14-1.5-5)

## **6.3 - NOTICE OF SPECIAL BOARD MEETINGS**

A "special meeting" of the Board is a meeting other than a regular meeting on a schedule of regular meetings established at the Board's annual organizational meeting. At a special meeting, the Board may take any action permitted at a regular meeting. Executive sessions are excluded from this definition.

### **Authority to Call a Special Meeting**

A special meeting of the Board must be held when called by the Chair or two (2) Trustees. The call must be evidenced by a written notice specifying the date, time, and place of the special meeting. (IC 36-8-11-13)

### **Notice to Trustees of Special Meeting**

A copy of notice of a special meeting shall be served upon each Trustee of the Board so that it is received by the Trustee at least seventy-two (72) hours before the special meeting is to convene. This notice shall be given by delivering written notice to the Trustee personally or by mail or email. Written notice of a special meeting is not required if: (1) the time of the special meeting has been fixed in a regular meeting; or (2) all Trustees were present at a meeting at which a special meeting was called. (IC 36-8-11-13)

If each Trustee of the Board has waived notice of the special meeting, notice of the meeting to Trustees is not necessary. Waiver of notice of a special meeting by a Trustee may be given by the Trustee's presence at the special meeting or the Trustee's execution of a written waiver of notice of the date, time, and place of the special

meeting, executed either before or after the special meeting. If waiver of notice of a special meeting is executed by a Trustee after the meeting, the waiver also must state in general terms the purpose of the special meeting. If a waiver specifies that the waiver was executed before the meeting, third persons are entitled to rely on the statement.

#### **Notice to the Public and News Media of Special Meeting**

Notice to the public and news media of a special meeting shall state the date, time, and place of the special meeting and the business to be transacted. This notice shall be given at least forty-eight (48) hours before the special meeting convenes, excluding Saturdays, Sundays, and legal holidays. (IC 5-14-1.5-5)

#### **6.4 - NOTICE OF EMERGENCY MEETINGS**

The Board may meet to address an actual or threatened emergency involving injury to person or property or actual or threatened disruption of the operation of the District. The notice requirements of the Open Door Law do not apply to a Board meeting, convened to address an emergency, but news media which have requested notice of meetings must be given the same notice as is given to Trustees and the public must be notified by posting a copy of the notice at the District's headquarters and on the District's website.

# *Hartman and Williams, L.L.C.*

16 S. Franklin St.  
Bloomfield, Indiana 47424  
(O) 812-227-8075  
(FAX) 812-227-8078

January 9, 2026

Mr. Dustin Dillard  
MFPD Fire Chief  
3953 S. Kennedy Drive  
Bloomington, Indiana 47401

Monroe Fire Protection District Officials:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will provide accounting services of converting the cash basis financial data provided by the Monroe Fire Protection District to statements adhering to Generally Accepted Accounting Principles (GAAP). This engagement would cover the financial statements for the year 2025. We will not audit any statements or annual report (State Board of Accounts provides these services). Our services will be limited to providing assistance in completing the above stated tasks. Any other requested services can be discussed but will be outside the scope of this agreement.

Our fees for this engagement would not be contingent on the results of our services. Rather, our fees for this engagement would be based on our standard hourly rates of:

Staff Assistant	\$ 75.00/Hour
Staff Accountant	\$110.00/Hour
Manager	\$150.00/Hour
CPA Partner	\$175.00/Hour

Our fees will not exceed \$8,000 without further concurrence of both parties and will be billed monthly and are payable within the normal governmental bill paying cycle.

In addition, mileage will be charged to you at the current federal rate and billed on a separate line item. The client, Monroe Fire Protection District, can terminate this agreement at any time without cause.

If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign the copy of this letter in the space provided and return the original signed letter to us, keeping a fully-executed copy for your records.

Thank you for your attention to this matter, and please contact us with any questions that you may have.

Sincerely,

*Bruce Hartman*

Bruce Hartman, CPA  
Partner

**ACCEPTED AND AGREED**

**Monroe Fire Protection District Official**

---

**Dustin Dillard**  
**MFPD Fire Chief**

---

**Date**

**Monroe Fire Protection District  
Claims Signed - December, 2025**

Vendor	Amount	Account Description	Description	Date Paid	Check #	Fund
Conway Shield	\$ 2,660.00	PPE	Helmet qty 10	12/10/2025	1924	Cum Fund 8691
Conway Shield	\$ 2,660.00	PPE	Qty 10 Pacific F18 Helmet	12/18/2025	1932	Cum Fund 8691
Dell Marketing LP	\$ 1,744.05	Small Vehicles	Tablet Display Mount, Silverado Wide Body Console	12/10/2025	1925	Cum Fund 8691
Donley Safety	\$ 10,074.55	Equipment	Couplings and Armtex	12/22/2025	1934	Cum Fund 8691
Howell Rescue Systems, Inc.	\$ 737.00	Misc; Equipment	Base for E force 2.0 Ram	12/10/2025	1926	Cum Fund 8691
JTN Services, Inc.	\$ 867.00	Small Vehicles	LED Strip, Campershell Strip Lighting	12/10/2025	1927	Cum Fund 8691
JTN Services, Inc.	\$ 9,420.80	Apparatus Replacement	Duo XLP 12 LT*19, Cencom Core WCX Control Center, Installed	12/10/2025	1927	Cum Fund 8691
Koenig Equipment Inc	\$ 1,449.99	Misc; Equipment	Cutquik W Stihl	12/18/2025	1933	Cum Fund 8691
Meyer Truck Equipment	\$ 1,957.35	Misc; Equipment	Hose Reels St 26 & New Brush 21	12/10/2025	1928	Cum Fund 8691
Motorola Solutions, Inc	\$ 660.00	Building Renovations	Power Supply	12/10/2025	1929	Cum Fund 8691
Old National Bank	\$ 73,424.90	Mortgage	Mortgage Principal	12/22/2025	1937	Cum Fund 8691
PSB-Elan Financial Services	\$ 4,415.00	Misc; Equipment	Exercise Equipment St21, 25, 26, 39	12/22/2025	EFT	Cum Fund 8691
Rescue 3 International and Rescue Source	\$ 3,383.66	PPE	Drysuit, Wetshoes, Gloves	12/22/2025	1935	Cum Fund 8691
Stansifer Radio Co., Inc.	\$ 142.11	Building Renovations	Power Cord	12/10/2025	1930	Cum Fund 8691
Stansifer Radio Co., Inc.	\$ 31.49	Building Renovations	Tyton Qty 2	12/10/2025	1930	Cum Fund 8691
TFX Equipment Service	\$ 28,295.72	Apparatus Replacement	Mechanic Labor , Bed/Mounting/Box Supplies, English Off Road	12/10/2025	1931	Cum Fund 8691
W.S. Darley & Co.	\$ 695.16	Equipment	Airtank	12/22/2025	1936	Cum Fund 8691
<b>Total Cum Fund Spend</b>	<b>\$ 142,618.78</b>					
PSB-Elan Financial Services	\$ 212.28	Meals & Awards	Meals & Recognition	12/3/2025	EFT	Donation Fund 8840
Free Think Apparel & Promos	\$ 20.00	Clothing & Events	MFD Scramble	12/22/2025	10645	Donation Fund 8840
PSB-Elan Financial Services	\$ 218.41	Meals & Awards	Training Meals	12/22/2025	EFT	Donation Fund 8840
PSB-Elan Financial Services	\$ (192.14)	Meals & Awards	Training Meals	12/22/2025	EFT	Donation Fund 8840
<b>Total Donation Fund Spend</b>	<b>\$ 258.55</b>					
AFLAC	\$ 5,520.92	Voluntary AFLAC	Employee withholding	12/10/2025	EFT	General Fund 8603
Air Works III LLC	\$ 1,213.98	Operating Supplies	Tower/Light Charger, Misc	12/18/2025	10617	General Fund 8603
Amazon Capital Services	\$ 156.83	Computer Support	Extension Cord, Cable	12/3/2025	10588	General Fund 8603
Amazon Capital Services	\$ 191.64	Office Supplies	Wall Calendar, Envelopes, Planner	12/3/2025	10588	General Fund 8603
Amazon Capital Services	\$ 695.94	Training	Traffic Safety Cones	12/3/2025	10588	General Fund 8603
Amazon Capital Services	\$ 267.98	Office Supplies	Desk Chair	12/3/2025	10588	General Fund 8603
Amazon Capital Services	\$ 235.36	Office Supplies	Record / Account Books	12/3/2025	10588	General Fund 8603
Amazon Capital Services	\$ 299.97	Vehicle/Eq Mnt	Emergency Start	12/10/2025	10600	General Fund 8603
Amazon Capital Services	\$ 142.35	Operating Supplies	Hangers, Storage Box,	12/10/2025	10600	General Fund 8603
Amazon Capital Services	\$ 40.79	Vehicle/Eq Mnt	Winch Remote Controller	12/10/2025	10600	General Fund 8603
Amazon Capital Services	\$ 23.99	Vehicle/Eq Mnt	Winch Roller Cable Guide	12/10/2025	10600	General Fund 8603
Amazon Capital Services	\$ 16.99	Vehicle/Eq Mnt	Bulbs	12/10/2025	10600	General Fund 8603
Amazon Capital Services	\$ 133.99	Office Supplies	Office Chair	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$ (133.99)	Office Supplies	Office Chair	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$ 39.99	Operating Supplies	Glow Sticks	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$ 116.38	Operating Supplies	Seat Covers	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$ 120.95	Operating Supplies	Pavement Tape	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$ 194.90	Vehicle/Eq Mnt	Door Mirror	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$ 331.27	Operating Supplies	Pots and Pans, Misc	12/18/2025	10618	General Fund 8603

Amazon Capital Services	\$	483.87	Computer Support	HD Camera, Case for Ipad (qty10), Soundbar, Cord, Cable	12/18/2025	10618	General Fund 8603
Amazon Capital Services	\$	28.49	Vehicle/Eq Mnt	Side Mirrors	12/18/2025	10619	General Fund 8603
Amazon Capital Services	\$	39.99	Vehicle/Eq Mnt	Windshield Wiper	12/18/2025	10619	General Fund 8603
Amazon Capital Services	\$	46.99	Vehicle/Eq Mnt	Soft Rear Window	12/18/2025	10619	General Fund 8603
Anthem Blue Cross & Blue Shield	\$	117,800.77	Health Insurance	Group Medical and Group Vision	12/3/2025	ATS	General Fund 8603
Ava's Waste Removal, Inc	\$	102.00	Utilities	St 24 Qtrly	12/3/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	96.00	Utilities	St 26 qtrly	12/3/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	55.00	Utilities	Station 23	12/18/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	65.00	Utilities	Station 21	12/18/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	75.00	Utilities	Station 22	12/18/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	75.00	Utilities	Station 29	12/18/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	85.00	Utilities	Station 39	12/18/2025	EFT	General Fund 8603
Ava's Waste Removal, Inc	\$	75.00	Utilities	Station 26	12/18/2025	EFT	General Fund 8603
B & B Water Project	\$	239.72	Utilities	Station 24	12/3/2025	10589	General Fund 8603
Bloomington Mulch replacement check	\$	107.96	replacement for check #10461		12/21/2025	10640	General Fund 8603
Bound Tree Medical, LLC	\$	1,457.16	EMS Supplies	I gel, Tourniquet, Medical wrap, Stethoscope, Splint, Ped Dfib	12/3/2025	10590	General Fund 8603
Bound Tree Medical, LLC	\$	2,562.11	EMS Supplies	Ped Defib Pads, Glucose Test strip, Ped Zoll, Glucose Gel, misc	12/18/2025	10620	General Fund 8603
Bound Tree Medical, LLC	\$	8,739.70	EMS Supplies	Gloves	12/18/2025	10620	General Fund 8603
Bound Tree Medical, LLC	\$	225.98	EMS Supplies	AEGIS Neonate Wrap	12/22/2025	10641	General Fund 8603
Bruce Garage & Home Improvements, Inc.	\$	5,370.00	Building Services	Garage Door	12/22/2025	10642	General Fund 8603
Calumet Branded Products, LLC	\$	660.00	Fuel	Trufuel 50	12/10/2025	10601	General Fund 8603
Capital One Commercial	\$	168.97	Operating Supplies	Station Supplies	12/31/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	74.73	Utilities	Sta 25 (address 5095)	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	93.87	Utilities	Sta 24 bldg2	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	227.62	Utilities	Sta 24	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	303.38	Utilities	Sta 29	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	457.24	Utilities	Sta 25 (address 5081)	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	411.93	Utilities	Sta 21	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	285.52	Utilities	Sta 22	12/10/2025	EFT	General Fund 8603
CenterPoint Energy (Formerly Vectren)	\$	19.24	Utilities	HQ	12/10/2025	EFT	General Fund 8603
Cincinnati Life Insurance Co	\$	858.72	Voluntary Cincinnati Life	Employee Withholding	12/22/2025	EFT	General Fund 8603
City of Bloomington Utilities	\$	98.94	Utilities	Sta 29	12/10/2025	10602	General Fund 8603
City of Bloomington Utilities	\$	54.36	Utilities	HQ	12/10/2025	10602	General Fund 8603
City of Bloomington Utilities	\$	205.65	Utilities	Sta 22	12/10/2025	10602	General Fund 8603
City of Bloomington Utilities	\$	13.45	Utilities	ABW	12/10/2025	10602	General Fund 8603
Comcast Business	\$	1,200.65	Telephone / Data	District wide internet	12/3/2025	ATS	General Fund 8603
Commercial Service	\$	288.70	Building Services	Station 21	12/22/2025	10643	General Fund 8603
Commercial Service	\$	2,935.00	Building Services	APUE Furnace Rplcmnt	12/31/2025	10651	General Fund 8603
Commercial Service	\$	104.00	Building Services	St26 Vent Odor	12/31/2025	10651	General Fund 8603
Community Ford of Bloomington	\$	290.00	Vehicle/Eq Mnt	Element Qty 2	12/3/2025	10591	General Fund 8603
Creative Product Source Inc.	\$	1,890.00	Office Supplies	Rolle & Write Fidget Pen	12/3/2025	10592	General Fund 8603
Cross Body & Paint, Inc.	\$	2,767.17	Vehicle / Eq Repair	Repair Ambulance	12/18/2025	10621	General Fund 8603
David Ferguson - Atty	\$	1,356.00	Legal Counsel & Expenses	Legal Services November	12/22/2025	10644	General Fund 8603
David Ferguson - Atty	\$	110.00	Legal Counsel & Expenses	Legal Services November	12/22/2025	10644	General Fund 8603
Dell Marketing LP	\$	302.14	Computer Support	Wireless Charging Phone Cradle	12/10/2025	10603	General Fund 8603
Duke Energy	\$	770.73	Utilities	Sta25	12/3/2025	ATS	General Fund 8603
Duke Energy	\$	102.77	Utilities	Sta 25 (5095 1/2)	12/3/2025	ATS	General Fund 8603
Duke Energy	\$	289.14	Utilities	HQ	12/3/2025	ATS	General Fund 8603
Duke Energy	\$	654.01	Utilities	Sta 22	12/3/2025	ATS	General Fund 8603
Duke Energy	\$	410.20	Utilities	HQ	12/10/2025	ATS	General Fund 8603
Duke Energy	\$	516.00	Utilities	Sta 22	12/10/2025	ATS	General Fund 8603

Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	pest control station 29	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	pest control station 19	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	pest control HQ	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	pest control station 22	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	pest control station 39	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	ABW	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	50.00	Building Services	pest control station 21	12/18/2025	10622	General Fund 8603
Economy Termite & Pest Control, Inc.	\$	55.00	Building Services	pest control station 24	12/18/2025	10622	General Fund 8603
FirstNet - AT&T Mobility	\$	14,166.73	Contractual	Wireless service - MDTs & Mobile Contractual	12/22/2025	EFT	General Fund 8603
Gannett Indiana/Kentucky LocalIQ (H Times)	\$	12.50	Legal Advertising	Board Mtg notice Nov 12	12/10/2025	10604	General Fund 8603
Gibson Teldata Inc	\$	1,475.61	Telephone / Data	Phone System & Service	12/3/2025	EFT	General Fund 8603
God is Sew Good, Inc	\$	100.00	Operating Supplies	Repair Garment	12/10/2025	10605	General Fund 8603
Greater Bloomington Chamber of Commerce	\$	698.50	Legal Counsel & Expenses	Annual Membership	12/10/2025	10606	General Fund 8603
Green Investments	\$	284.00	Vehicle/Eq Mnt	Wash	12/3/2025	10593	General Fund 8603
Hartman & Williams, LLC	\$	1,875.00	Accounting Services	GAAP Statements Month of October	12/18/2025	10623	General Fund 8603
Hawkins Bailey Warehouse LLC	\$	502.25	Operating Supplies	Knox Icemelt	12/22/2025	10646	General Fund 8603
Health Resources Inc. - Paramount Dental	\$	8,183.45	Health Insurance-Group	Group Dental Insurance	12/3/2025	ATS	General Fund 8603
Hoosier Fire Equipment Inc	\$	35.00	Operating Supplies	Brass O Ring	12/18/2025	10624	General Fund 8603
INDIANA OXYGEN	\$	186.95	Contractual	One Year Lease Nitrogen	12/18/2025	10625	General Fund 8603
Interstate Battery System of Bloomington	\$	329.00	Vehicle/Eq Mnt	MTZ49/H8	12/10/2025	10607	General Fund 8603
Interstate Battery System of Bloomington	\$	169.00	Vehicle/Eq Mnt	MTP-78DT	12/18/2025	10626	General Fund 8603
IU Health Indianapolis	\$	412.00	Medical Services	Ford	12/22/2025	10649	General Fund 8603
Ivy Tech Community College of Indiana	\$	1,705.04	Training	Volz	12/18/2025	10627	General Fund 8603
Ivy Tech Community College of Indiana	\$	1,705.04	Training	Spring Tuition	12/18/2025	10628	General Fund 8603
Ken's Westside Service & Towing LLC	\$	675.81	Vehicle / Eq Repair	R&R transmission Range Sensor	12/10/2025	10608	General Fund 8603
Kleindorfer Hardware	\$	15.52	Operating Supplies	AdapterTK 23	12/10/2025	10609	General Fund 8603
Liberty Mutual Surety Bond	\$	350.00	Legal Expense	Bond	12/18/2025	10629	General Fund 8603
Linde Gas & Equipment Inc	\$	177.42	EMS Supplies	Oxygen Qty 6 shipped	12/18/2025	10630	General Fund 8603
Med Bill	\$	660.68	Contractual	Ambulance Billing	12/3/2025	10594	General Fund 8603
Med Bill	\$	94.53	Contractual	Ambulance Collections	12/3/2025	10594	General Fund 8603
Med Bill	\$	(20.80)	Contractual	Ambulance Billing Adjustment	12/3/2025	10594	General Fund 8603
Medley Septic Service LLC	\$	310.00	Building Services	Septic Pump 11-10 and 11-24	12/22/2025	10647	General Fund 8603
Midwest Natural Gas	\$	96.42	Utilities	Sta 19	12/18/2025	10631	General Fund 8603
Midwest Natural Gas	\$	145.75	Utilities	Sta 39	12/18/2025	10631	General Fund 8603
Monroe County Tire & Supply	\$	3,897.94	Vehicle/Eq Mnt	Firestone tires qty 6	12/3/2025	10595	General Fund 8603
Monroe County Tire & Supply	\$	1,606.50	Vehicle/Eq Mnt	General Tires qty 2	12/3/2025	10595	General Fund 8603
Monroe County Tire & Supply	\$	2,884.28	Vehicle/Eq Mnt	Firestone Qty 6	12/3/2025	10595	General Fund 8603
Monroe County Tire & Supply	\$	596.76	Vehicle/Eq Mnt	Firestone Tire	12/10/2025	10610	General Fund 8603
Monroe County Tire & Supply	\$	3,114.20	Vehicle/Eq Mnt	Tire Qty 6	12/18/2025	10632	General Fund 8603
Monroe County Tire & Supply	\$	1,393.92	Vehicle/Eq Mnt	Tires Qty 2	12/18/2025	10632	General Fund 8603
Monroe County Tire & Supply	\$	145.00	Vehicle / Eq Repair	Tire Repair	12/18/2025	10632	General Fund 8603
Monroe Fire Protection District Volunteers	\$	10,000.00	Volunteer Contract	2025 Volunteer Contract Payment	12/10/2025	10611	General Fund 8603
Motorola Solutions, Inc	\$	555.00	Computer Support	Flat Rate Device Depot Repair	12/10/2025	10612	General Fund 8603
Mr. Copy	\$	316.00	Operating Supplies	Operating 2 part form	12/18/2025	10633	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Dress Coat Acton	12/10/2025	10613	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Dress Coat Kruse	12/10/2025	10613	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Dress Coat Percifield	12/10/2025	10613	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Dress Coat Phipps	12/10/2025	10613	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Dress Coat Faulkner	12/10/2025	10613	General Fund 8603
Nelson & Co	\$	2.40	Color Guard	Reeves	12/22/2025	10648	General Fund 8603
Nelson & Co	\$	246.75	Color Guard	Crusenberry	12/22/2025	10648	General Fund 8603



Nelson & Co	\$	259.05	Color Guard	Freeman	12/22/2025	10648	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Gale	12/22/2025	10648	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	Reeves	12/22/2025	10648	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	J McLaren	12/31/2025	10653	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	J Skaggs	12/31/2025	10653	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	G Slaton	12/31/2025	10653	General Fund 8603
Nelson & Co	\$	267.75	Color Guard	B Ball	12/31/2025	10653	General Fund 8603
Nelson & Co	\$	267.61	Color Guard	B Rhoda	12/31/2025	10653	General Fund 8603
Old National Bank	\$	5,139.74	Mortgage	Mortgage Interest	12/22/2025	1937	General Fund 8603
O'Reilly Automotive, Inc	\$	240.01	Vehicle/Eq Mnt	Pads, Brake Rotor Pool V 7 & 1	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	94.43	Vehicle/Eq Mnt	Battery	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	71.23	Vehicle/Eq Mnt	Antifreeze	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	66.49	Vehicle/Eq Mnt	Oil Filter	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	45.88	Vehicle/Eq Mnt	Wiper Blade	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	38.00	Vehicle/Eq Mnt	Winter Blade E22	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	28.78	Vehicle/Eq Mnt	Wiper Blade	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	55.36	Vehicle/Eq Mnt	Antifreeze	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	25.96	Vehicle/Eq Mnt	1 QT Motor Oil	12/3/2025	10596	General Fund 8603
O'Reilly Automotive, Inc	\$	(40.36)	Vehicle/Eq Mnt	Coolant Hose Return	12/3/2025	10596	General Fund 8603
Orkin Pest Control	\$	754.56	Building Services	Annual Service Station 25	12/10/2025	10614	General Fund 8603
Penn Care, Inc.	\$	73.72	Operating Supplies	Vista Replacement Buttons	12/10/2025	10615	General Fund 8603
Peoples State Bank HSA Payout	\$	33,169.88	HSA		12/3/2025	EFT	General Fund 8603
Peters Franklin, LTD	\$	1,941.14	Legal Expense	Professional Services	12/10/2025	10616	General Fund 8603
Postive promotions	\$	698.55	replacement for check # 10543		12/21/2025	10639	General Fund 8603
Premier Energy (Former White River Co-Op)	\$	710.28	Utilities	Propane St 26	12/18/2025	10634	General Fund 8603
Premier Energy (Former White River Co-Op)	\$	1,145.38	Utilities	Propane St 23	12/18/2025	10634	General Fund 8603
PSB-Elan Financial Services	\$	63.00	Vehicle/Eq Mnt	Vehicle Maintenance	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	3,538.36	Training	Training	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	15.00	Legal Expense	Legal Expense	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	1,507.13	Computer Support	Computer Support	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	1,337.00	Telephone / Data	Telephone/Data	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	211.89	Contractual	Contractual	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	24.57	Postage	Postage	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	248.97	Utilities	Utilities	12/3/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	179.95	Operating Supplies	Station Supplies	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	1,350.36	Training	Training ODT, Instr Class, Grants Mgt, Canva	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	441.55	Computer Support	Apple Notes, Time Tracker Misc Hrdwr, Tax Credit (70.00)	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	1,337.00	Telephone / Data	Gsuite	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	199.90	Contractual	Zoom	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	791.90	Postage	Patch to new manufacturer	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	20.00	Travel	EZ Pass pmt for Tollroads	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	248.97	Utilities	YouTubeTV x 3	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	1,544.00	Promotional	Exchange Coins	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	(780.00)	Postage	Patch to new manufacturer	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	(330.00)	Training	Training ODT, Instr Class, Grants Mgt, Canva	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	(1,290.15)	Promotional	Exchange Coins	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	1,290.15	Promotional	Exchange Coins	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	11.99	Contractual	Zoom	12/22/2025	EFT	General Fund 8603
PSB-Elan Financial Services	\$	780.00	Postage	Stamps	12/31/2025	EFT	General Fund 8603
Reliance Standard Life Ins Co	\$	1,747.30	Health Insurance-Group	Critical Illness	12/18/2025	EFT	General Fund 8603
REMC	\$	98.03	Utilities	Station 19	12/10/2025	EFT	General Fund 8603

REMC	\$	325.36	Utilities
REMC	\$	482.56	Utilities
REMC	\$	673.75	Utilities
REMC	\$	140.09	Utilities
Rescue 3 International and Rescue Source	\$	544.72	Operating Supplies
Root & Associates LLC	\$	5,085.00	Accounting Services
Safe Haven Baby Boxes	\$	300.00	Operating
Sam's Club	\$	428.38	Operating Expense
Sam's Club	\$	228.41	Promotional
Sam's Club	\$	813.62	Operating Supplies
Smithville Communications	\$	106.95	Telephone / Data
South Central Indiana REMC	\$	105.96	Utilities
South Central Indiana REMC	\$	530.17	Utilities
South Central Indiana REMC	\$	483.52	Utilities
South Central Regional Sewer Dist	\$	42.75	Utilities
Southern Monroe Water Corp	\$	242.97	Utilities
Southern Monroe Water Corp	\$	58.98	Utilities
Standard Insurance Co.	\$	12,929.73	Life Insurance
Standard Insurance Co.	\$	12,570.69	Life Insurance
Van Buren Water Inc	\$	21.13	Utilities
Van Buren Water Inc	\$	21.13	Utilities
Van Buren Water Inc	\$	81.93	Utilities
Vanhorn Tint & Accessories	\$	25.00	Vehicle/Eq Mnt
VFIS Training	\$	1,200.00	Training
W.S. Darley & Co.	\$	665.57	Vehicle/Eq Mnt
Washington Township Water	\$	111.87	Utilities
Washington Township Water	\$	22.00	Utilities
Washington Township Water	\$	81.78	Utilities
Wex Bank	\$	8,927.48	Fuel
Wex Bank	\$	322.37	Vehicle/Eq Mnt

**Total General Fund Spend \$ 334,661.93**

**Total December Claims \$ 477,539.26**

Station 23	12/10/2025	EFT	General Fund 8603
Station 39	12/10/2025	EFT	General Fund 8603
Station 29	12/10/2025	EFT	General Fund 8603
ABW	12/10/2025	EFT	General Fund 8603
Waterline Yellow Rop	12/18/2025	10635	General Fund 8603
Bookkeeping November	12/3/2025	10597	General Fund 8603
Annual Service Fee	12/3/2025	10598	General Fund 8603
Operating	12/3/2025	EFT	General Fund 8603
Promotional	12/3/2025	EFT	General Fund 8603
Station Supplies	12/31/2025	EFT	General Fund 8603
Station 26	12/3/2025	EFT	General Fund 8603
Station 24G	12/3/2025	ATS	General Fund 8603
Station 24	12/3/2025	ATS	General Fund 8603
Station 24	12/3/2025	ATS	General Fund 8603
Station 21	12/3/2025	ATS	General Fund 8603
station 21	12/3/2025	ATS	General Fund 8603
station 21	12/3/2025	ATS	General Fund 8603
Group Life ADD STD LTD	12/3/2025	EFT	General Fund 8603
Group Life ADD STDD LTD	12/31/2025	EFT	General Fund 8603
Station 19	12/3/2025	ATS	General Fund 8603
Station 23	12/3/2025	ATS	General Fund 8603
Station 39	12/3/2025	ATS	General Fund 8603
50 Decals	12/18/2025	10636	General Fund 8603
ESO Training	12/18/2025	10637	General Fund 8603
Scrolling Light Controller	12/18/2025	10638	General Fund 8603
Sta 25	12/3/2025	10599	General Fund 8603
Sta 25 Garage	12/3/2025	10599	General Fund 8603
Sta 26	12/3/2025	10599	General Fund 8603
Fuel December	12/10/2025	EFT	General Fund 8603
Maintenance	12/10/2025	EFT	General Fund 8603

# Statement of Financial Position

## Monroe Fire Protection District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF DECEMBER 31, 2025	AS OF DECEMBER 31, 2024 (PY)
<b>Assets</b>		
Current Assets		
Bank Accounts		
1023 Savings - PSB (Rainy Day)	3,298,507.68	3,725,623.61
1024 Savings - Peoples - CUM Fund	2,059,946.64	1,796,409.87
1026 Checking - Peoples	8,098,760.59	7,628,092.62
1029 PSB - Restricted Donation Fund	1,544.87	332,534.24
1030 EMS Collections Account - PSB	21,468.17	11,937.64
Other Bank Accounts		
Inactive account	0.00	0.00
Inactive account 2	0.00	0.00
<b>Total for Other Bank Accounts</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Bank Accounts</b>	<b>\$13,480,227.95</b>	<b>\$13,494,597.98</b>
Other Current Assets		
Other Current Assets		
1201 Employee Receivable	0.00	0.00
1202 Refund Receivable	0.00	0.00
<b>Total for Other Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Current Assets</b>	<b>\$13,480,227.95</b>	<b>\$13,494,597.98</b>
Fixed Assets		
2100 Land	528,300.00	528,300.00
2200 Building	7,376,814.58	7,376,814.58
2240 Construction in Progress	483,763.65	483,763.65
2260 Improvements Other Than Bldgs	118,219.00	118,219.00
2270 Machinery & Equipment	487,296.64	2,307,399.60
2300 Vehicles - Apparatus	11,920,192.26	11,920,192.26
2900 Accumulated Depreciation	-10,617,290.63	-12,437,393.59
<b>Total for Fixed Assets</b>	<b>\$10,297,295.50</b>	<b>\$10,297,295.50</b>
<b>Total for Assets</b>	<b>\$23,777,523.45</b>	<b>\$23,791,893.48</b>

# Statement of Financial Position

## Monroe Fire Protection District

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL	
	AS OF DECEMBER 31, 2025	AS OF DECEMBER 31, 2024 (PY)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Credit Cards		
Visa	0.00	0.00
<b>Total for Credit Cards</b>	<b>\$0.00</b>	<b>\$0.00</b>
Other Current Liabilities		
3050 Fica & Federal Withheld	75,904.36	60,212.30
3070 State & County Withheld	53,056.09	46,208.13
3090 Pension Payable	0.00	0.00
3091 Reimbursements Payable	26.25	0.00
3093 HSA Payable	40.00	0.00
3095 Garnishment Payable	0.00	0.00
3097 Cincinnati Life Ins Payable	0.00	0.00
3098 AFLAC Ins Payable	0.00	0.00
3100 Retiree Health Insurance Fund - EE	61,200.00	
3101 Post Employee Health Insurance Liability - ER	120,000.00	
<b>Total for Other Current Liabilities</b>	<b>\$310,226.70</b>	<b>\$106,420.43</b>
<b>Total for Current Liabilities</b>	<b>\$310,226.70</b>	<b>\$106,420.43</b>
Long-term Liabilities		
4000 NP - Peoples State Bank - 4423	265,838.39	265,838.39
4020 NP - Old National Bank	587,399.20	587,399.20
4050 NP - PSB - E22 - 8106	372,159.48	372,159.48
<b>Total for Long-term Liabilities</b>	<b>\$1,225,397.07</b>	<b>\$1,225,397.07</b>
<b>Total for Liabilities</b>	<b>\$1,535,623.77</b>	<b>\$1,331,817.50</b>
Equity		
5010 Fund Balance	18,403,269.35	18,403,269.35
3900 Retained Earnings	4,056,806.63	0.00
Net Income	-218,176.30	4,056,806.63
<b>Total for Equity</b>	<b>\$22,241,899.68</b>	<b>\$22,460,075.98</b>
<b>Total for Liabilities and Equity</b>	<b>\$23,777,523.45</b>	<b>\$23,791,893.48</b>

# Monroe Fire Protection District

## Statement of Activity

December 2025

	TOTAL	
	DEC 2025	JAN - DEC 2025 (YTD)
<b>Revenue</b>		
6000 Other Income	6,104.25	16,949.59
6010 Monroe Co. Prop Tax Levy	3,947,400.80	9,666,148.87
6030 CUM Monroe Co. Prop Tax Levy	534,682.29	1,305,983.67
6031 Cum Fire Fund Excise Tax Levy	45,673.53	87,669.93
6110 Vehicle/Aircraft Excise Tax	338,642.42	650,021.14
6140 CVET	6,235.00	11,729.01
6141 CUM CVET		740.99
6160 Local Income Tax (LIT) Cert Shs	341,808.17	4,395,066.04
6180 Fire Protection Contracts/Fees	26,850.00	260,561.00
6190 CUM Fire Protection Contr/Fees	6,000.00	18,000.00
6300 Donations	418.00	243,733.74
6400 EMS Revenue	21,082.98	200,008.64
7010 Federal Grant Reimbursement	108,654.66	273,826.81
7020 State Grant Reimbursement		100,000.00
9010 Interest Income	20,738.00	253,452.47
<b>Total Revenue</b>	<b>\$5,404,290.10</b>	<b>\$17,483,891.90</b>
<b>GROSS PROFIT</b>	<b>\$5,404,290.10</b>	<b>\$17,483,891.90</b>
<b>Expenditures</b>		
1 PERSONAL SERVICES		
1a Salaries and Wages		
8212 Salaries & Wages - Fire Chief	7,650.08	91,653.84
8213 Salaries & Wages - Deputy Chief	28,686.64	330,420.45
8214 Salaries & Wages - Asst Chief	13,387.52	167,086.50
8215 Salaries & Wages - Battalion Ch	24,863.36	297,881.96
8216 Salaries & Wages - Fire Marshal	12,431.68	148,825.94
8217 Salaries & Wages - Fleet Mgr	6,216.66	59,058.27
8219 Salaries & Wages - FF PERF Fund	54,615.06	653,017.35
8220 Salaries & Wages - FF 1977 Fund	326,241.45	5,379,091.03
8220* Salaries & Wages	128,600.57	128,600.57
8221 Salaries & Wages - Incentive	83,439.08	201,191.41
8222 Salaries & Wages - Officer Pay	25,432.50	301,438.35
8223 Salaries & Wages - Longevity	11,893.75	145,237.50
8224 Salaries & Wages - Holiday Pay	4,500.00	35,775.00
8226 Salaries & Wages - Part Time	61,430.15	557,394.97
8227 Salaries & Wages - Sub/Em/Tr/OT	94,192.62	658,254.61
8228 Salaries & Wages - Admin Assts	12,780.68	153,006.40
8229 Salaries & Wages - IT Spec	7,096.66	84,959.09
8230 Salaries & Wages - Trustee Comp	6,748.00	26,992.00
8231 Salaries & Wages - Ambulance	43,732.30	448,161.54
8235 Salaries & Wages - Uniform All	79,875.00	160,958.33

# Monroe Fire Protection District

## Statement of Activity

December 2025

	TOTAL	
	DEC 2025	JAN - DEC 2025 (YTD)
8254 Salaries & Wages - Early Retire		25,000.00
8299 Unreimbursed Fraud Expense		2,198.18
<b>Total 1a Salaries and Wages</b>	<b>1,033,813.76</b>	<b>10,056,203.29</b>
1b Employee Benefits		
8240 Social Security (Fica)	18,562.70	159,079.60
8241 Social Security (Medicare)	14,606.33	142,028.24
8242 Unemployment Ins		11,305.24
8243 Health Insurance (M/D/V/CI)	154,235.11	1,626,591.44
8244 PERF 1977 Employer Contribution	123,208.00	1,484,412.66
8245 Group Life Ins/ AD&D/STD/LTD	25,551.12	155,057.68
8246 PERF Fund Employer Contribution	20,114.32	250,668.61
8255 Post-Employment Health Ins		60,000.00
<b>Total 1b Employee Benefits</b>	<b>356,277.58</b>	<b>3,889,143.47</b>
1c Other Personal Services		
8251 Volunteer Fire Co Contract	10,000.00	10,000.00
8253 Medical Services	412.00	111,599.41
<b>Total 1c Other Personal Services</b>	<b>10,412.00</b>	<b>121,599.41</b>
<b>Total 1 PERSONAL SERVICES</b>	<b>1,400,503.34</b>	<b>14,066,946.17</b>
2 SUPPLIES		
2a Repair & Maintenance Supplies		
8302 Vehicle Maintenance Supplies	16,959.43	93,139.36
<b>Total 2a Repair &amp; Maintenance Supplies</b>	<b>16,959.43</b>	<b>93,139.36</b>
2b Operating Supplies ~		
8301 Operating Supplies	5,443.05	89,132.65
8304 EMS Supplies	13,162.37	38,257.57
8306 IVFA Dues		3,125.00
8308 Fuel	9,587.48	120,635.52
8311 Special Chemical Supplies		3,199.00
8312 Fire Prevention Supplies		5,724.33
8314 Haz Mat Mitigation Supplies		5,153.60
<b>Total 2b Operating Supplies ~</b>	<b>28,192.90</b>	<b>265,227.67</b>
2c Office Supplies ~		
8300 Office Supplies	2,584.98	18,754.47
8303 Promotional Supplies	1,772.41	16,085.21
8313 Inspection/Investigation Supply		120.00
<b>Total 2c Office Supplies ~</b>	<b>4,357.39</b>	<b>34,959.68</b>
2d Other Supplies		
8315 Color Guard Supplies	3,721.06	7,040.62
<b>Total 2d Other Supplies</b>	<b>3,721.06</b>	<b>7,040.62</b>
<b>Total 2 SUPPLIES</b>	<b>53,230.78</b>	<b>400,367.33</b>

# Monroe Fire Protection District

## Statement of Activity

December 2025

	TOTAL	
	DEC 2025	JAN - DEC 2025 (YTD)
<b>3 OTHER SERVICES &amp; CHARGES</b>		
3a Professional Services		
8351 Seminars/Training	7,903.25	57,741.43
8352 Legal Counsel & Expenses	4,470.64	31,310.07
8353 Equipment Tests/Certifications		66,142.33
8355 Accounting Services	6,960.00	68,307.00
8401 Contractual Services	15,511.87	54,729.37
<b>Total 3a Professional Services</b>	<b>34,845.76</b>	<b>278,230.20</b>
3b Communication & Transportation		
8400 Telephone & Data Services	5,457.21	79,154.04
8403 Travel Expenses	20.00	11,252.50
<b>Total 3b Communication &amp; Transportation</b>	<b>5,477.21</b>	<b>90,406.54</b>
3c Printing & Advertising		
8450 Legal Advertising	12.50	168.26
8451 Printing		814.45
<b>Total 3c Printing &amp; Advertising</b>	<b>12.50</b>	<b>982.71</b>
3d Insurance		
8500 General Liability Insurance		148,873.47
8501 Workmens Compensation		122,681.00
<b>Total 3d Insurance</b>		<b>271,554.47</b>
3e Utility Service		
8550 Utilities	11,976.25	118,875.79
<b>Total 3e Utility Service</b>	<b>11,976.25</b>	<b>118,875.79</b>
3f Repairs & Maintenance		
8354 Computer Tech Support	3,446.52	40,319.99
8600 Building Services	10,167.26	47,726.16
8605 Equipment & Vehicle Repairs	3,587.98	90,595.66
<b>Total 3f Repairs &amp; Maintenance</b>	<b>17,201.76</b>	<b>178,641.81</b>
3g Other Service & Charges		
8402 Postage	816.47	1,258.20
<b>Total 3g Other Service &amp; Charges</b>	<b>816.47</b>	<b>1,258.20</b>
<b>Total 3 OTHER SERVICES &amp; CHARGES</b>	<b>70,329.95</b>	<b>939,949.72</b>
<b>Total Expenditures</b>	<b>\$1,524,064.07</b>	<b>\$15,407,263.22</b>
<b>NET OPERATING REVENUE</b>	<b>\$3,880,226.03</b>	<b>\$2,076,628.68</b>

# Monroe Fire Protection District

## Statement of Activity

December 2025

	TOTAL	
	DEC 2025	JAN - DEC 2025 (YTD)
Other Expenditures		
CUM FUND EXPENSES		
Buildings		
8782 CUM Fund - Station 21 Mortgage	78,564.64	158,157.24
8784 CUM Fund - Bldg Renovations	-11,736.78	112,698.41
8791 CUM Fund - Sta 26 Construction		660,236.49
<b>Total Buildings</b>	<b>66,827.86</b>	<b>931,092.14</b>
Machinery, Eqpt & Vehicles		
8779 CUM Fund - Small Vehicles	2,611.05	148,100.21
8780 CUM Fund - Misc/Eqpt/Cap Outlay	19,329.05	147,169.53
8781 CUM Fund - Pers Prot Eqpt (PPE)	8,703.66	132,204.49
8785 CUM Fund - Rescue 11(22)Replace		80,340.82
8788 CUM Fund - Engine 22		128,875.56
8790 CUM Fund-Apparatus Replacement	37,716.52	124,222.32
<b>Total Machinery, Eqpt &amp; Vehicles</b>	<b>68,360.28</b>	<b>760,912.93</b>
<b>Total CUM FUND EXPENSES</b>	<b>135,188.14</b>	<b>1,692,005.07</b>
OTHER MISC EXPENSES		
8435 Clothing & Events	20.00	1,181.00
8440 Meals & Awards	238.55	5,398.86
8850 Ambulance Chassis & Remount		155,565.39
8890 Federal Grant Expense/Transfer	108,654.66	108,654.66
<b>Total OTHER MISC EXPENSES</b>	<b>108,913.21</b>	<b>270,799.91</b>
RESTR DONATION FUND - EXPENSES		
8304RDF EMS Supplies - RDF		15,000.00
8353RDF Equipment Tests/Certs - RDF		8,760.00
8600RDF Building Services - RDF		8,240.00
8791RDF Station 26 Construction - RDF		300,000.00
<b>Total RESTR DONATION FUND - EXPENSES</b>		<b>332,000.00</b>
<b>Total Other Expenditures</b>	<b>\$244,101.35</b>	<b>\$2,294,804.98</b>
NET OTHER REVENUE	<b>\$ -244,101.35</b>	<b>\$ -2,294,804.98</b>
NET REVENUE	<b>\$3,636,124.68</b>	<b>\$ -218,176.30</b>



# Monroe Fire Protection District

## Statement of Activity - Annual Budget vs Actual YTD

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Revenue</b>				
6000 Other Income	16,949.59	2,500.00	14,449.59	677.98 %
6010 Monroe Co. Prop Tax Levy	9,666,148.87	9,803,498.00	-137,349.13	98.60 %
6030 CUM Monroe Co. Prop Tax Levy	1,305,983.67	1,322,221.00	-16,237.33	98.77 %
6031 Cum Fire Fund Excise Tax Levy	87,669.93		87,669.93	
6110 Vehicle/Aircraft Excise Tax	650,021.14	529,503.00	120,518.14	122.76 %
6111 CUM Vehicle/Aircraft Excise Tax		75,838.00	-75,838.00	
6140 CVET	11,729.01	11,112.00	617.01	105.55 %
6141 CUM CVET	740.99	1,592.00	-851.01	46.54 %
6160 Local Income Tax (LIT) Cert Shs	4,395,066.04	4,101,698.00	293,368.04	107.15 %
6180 Fire Protection Contracts/Fees	260,561.00	260,000.00	561.00	100.22 %
6190 CUM Fire Protection Contr/Fees	18,000.00	18,000.00	0.00	100.00 %
6300 Donations	243,733.74		243,733.74	
6400 EMS Revenue	200,008.64	500,000.00	-299,991.36	40.00 %
7010 Federal Grant Reimbursement	273,826.81	50,000.00	223,826.81	547.65 %
7020 State Grant Reimbursement	100,000.00		100,000.00	
9010 Interest Income	253,452.47		253,452.47	
<b>Total Revenue</b>	<b>\$17,483,891.90</b>	<b>\$16,675,962.00</b>	<b>\$807,929.90</b>	<b>104.84 %</b>
<b>GROSS PROFIT</b>	<b>\$17,483,891.90</b>	<b>\$16,675,962.00</b>	<b>\$807,929.90</b>	<b>104.84 %</b>
<b>Expenditures</b>				
<b>1 PERSONAL SERVICES</b>				
<b>1a Salaries and Wages</b>				
8212 Salaries & Wages - Fire Chief	91,653.84	91,801.00	-147.16	99.84 %
8213 Salaries & Wages - Deputy Chief	330,420.45	344,240.00	-13,819.55	95.99 %
8214 Salaries & Wages - Asst Chief	167,086.50	240,975.00	-73,888.50	69.34 %
8215 Salaries & Wages - Battallion Ch	297,881.96	447,540.00	-149,658.04	66.56 %
8216 Salaries & Wages - Fire Marshal	148,825.94	149,180.00	-354.06	99.76 %
8217 Salaries & Wages - Fleet Mgr	59,058.27	74,600.00	-15,541.73	79.17 %
8219 Salaries & Wages - FF PERF Fund	653,017.35	655,380.00	-2,362.65	99.64 %
8220 Salaries & Wages - FF 1977 Fund	5,379,091.03	5,679,960.00	-300,868.97	94.70 %
8220* Salaries & Wages	128,600.57		128,600.57	
8221 Salaries & Wages - Incentive	201,191.41	220,000.00	-18,808.59	91.45 %
8222 Salaries & Wages - Officer Pay	301,438.35	380,000.00	-78,561.65	79.33 %
8223 Salaries & Wages - Longevity	145,237.50	156,000.00	-10,762.50	93.10 %
8224 Salaries & Wages - Holiday Pay	35,775.00	52,500.00	-16,725.00	68.14 %
8226 Salaries & Wages - Part Time	557,394.97	832,000.00	-274,605.03	66.99 %
8227 Salaries & Wages - Sub/Em/Tr/OT	658,254.61	548,000.00	110,254.61	120.12 %
8228 Salaries & Wages - Admin Assts	153,006.40	153,367.00	-360.60	99.76 %
8229 Salaries & Wages - IT Spec	84,959.09	85,160.00	-200.91	99.76 %
8230 Salaries & Wages - Trustee Comp	26,992.00	26,992.00	0.00	100.00 %
8231 Salaries & Wages - Ambulance	448,161.54		448,161.54	
8235 Salaries & Wages - Uniform All	160,958.33	175,000.00	-14,041.67	91.98 %
8254 Salaries & Wages - Early Retire	25,000.00	25,000.00	0.00	100.00 %

# Monroe Fire Protection District

## Statement of Activity - Annual Budget vs Actual YTD

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8299 Unreimbursed Fraud Expense	2,198.18		2,198.18	
<b>Total 1a Salaries and Wages</b>	<b>10,056,203.29</b>	<b>10,337,695.00</b>	<b>-281,491.71</b>	<b>97.28 %</b>
1b Employee Benefits				
8240 Social Security (Fica)	159,079.60	215,390.00	-56,310.40	73.86 %
8241 Social Security (Medicare)	142,028.24	147,180.00	-5,151.76	96.50 %
8242 Unemployment Ins	11,305.24	35,000.00	-23,694.76	32.30 %
8243 Health Insurance (M/D/V/CI)	1,626,591.44	2,192,163.00	-565,571.56	74.20 %
8244 PERF 1977 Employer Contribution	1,484,412.66	1,587,832.00	-103,419.34	93.49 %
8245 Group Life Ins/ AD&D/STD/LTD	155,057.68	162,000.00	-6,942.32	95.71 %
8246 PERF Fund Employer Contribution	250,668.61	375,000.00	-124,331.39	66.84 %
8255 Post-Employment Health Ins	60,000.00	60,000.00	0.00	100.00 %
<b>Total 1b Employee Benefits</b>	<b>3,889,143.47</b>	<b>4,774,565.00</b>	<b>-885,421.53</b>	<b>81.46 %</b>
1c Other Personal Services				
8251 Volunteer Fire Co Contract	10,000.00	10,000.00	0.00	100.00 %
8253 Medical Services	111,599.41	120,000.00	-8,400.59	93.00 %
<b>Total 1c Other Personal Services</b>	<b>121,599.41</b>	<b>130,000.00</b>	<b>-8,400.59</b>	<b>93.54 %</b>
<b>Total 1 PERSONAL SERVICES</b>	<b>14,066,946.17</b>	<b>15,242,260.00</b>	<b>-1,175,313.83</b>	<b>92.29 %</b>
2 SUPPLIES				
2a Repair & Maintenance Supplies				
8302 Vehicle Maintenance Supplies	93,139.36	110,000.00	-16,860.64	84.67 %
<b>Total 2a Repair &amp; Maintenance Supplies</b>	<b>93,139.36</b>	<b>110,000.00</b>	<b>-16,860.64</b>	<b>84.67 %</b>
2b Operating Supplies ~				
8301 Operating Supplies	89,132.65	132,500.00	-43,367.35	67.27 %
8304 EMS Supplies	38,257.57	40,000.00	-1,742.43	95.64 %
8306 IVFA Dues	3,125.00	3,500.00	-375.00	89.29 %
8308 Fuel	120,635.52	170,000.00	-49,364.48	70.96 %
8311 Special Chemical Supplies	3,199.00	5,000.00	-1,801.00	63.98 %
8312 Fire Prevention Supplies	5,724.33	12,000.00	-6,275.67	47.70 %
8314 Haz Mat Mitigation Supplies	5,153.60	12,500.00	-7,346.40	41.23 %
<b>Total 2b Operating Supplies ~</b>	<b>265,227.67</b>	<b>375,500.00</b>	<b>-110,272.33</b>	<b>70.63 %</b>
2c Office Supplies ~				
8300 Office Supplies	18,754.47	20,000.00	-1,245.53	93.77 %
8303 Promotional Supplies	16,085.21	17,500.00	-1,414.79	91.92 %
8313 Inspection/Investigation Supply	120.00	1,250.00	-1,130.00	9.60 %
<b>Total 2c Office Supplies ~</b>	<b>34,959.68</b>	<b>38,750.00</b>	<b>-3,790.32</b>	<b>90.22 %</b>
2d Other Supplies				
8315 Color Guard Supplies	7,040.62	6,000.00	1,040.62	117.34 %
<b>Total 2d Other Supplies</b>	<b>7,040.62</b>	<b>6,000.00</b>	<b>1,040.62</b>	<b>117.34 %</b>
<b>Total 2 SUPPLIES</b>	<b>400,367.33</b>	<b>530,250.00</b>	<b>-129,882.67</b>	<b>75.51 %</b>
3 OTHER SERVICES & CHARGES				
3a Professional Services				
8351 Seminars/Training	57,741.43	70,000.00	-12,258.57	82.49 %

# Monroe Fire Protection District

## Statement of Activity - Annual Budget vs Actual YTD

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8352 Legal Counsel & Expenses	31,310.07	53,000.00	-21,689.93	59.08 %
8353 Equipment Tests/Certifications	66,142.33	80,000.00	-13,857.67	82.68 %
8355 Accounting Services	68,307.00	68,600.00	-293.00	99.57 %
8401 Contractual Services	54,729.37	85,000.00	-30,270.63	64.39 %
<b>Total 3a Professional Services</b>	<b>278,230.20</b>	<b>356,600.00</b>	<b>-78,369.80</b>	<b>78.02 %</b>
3b Communication & Transportation				
8400 Telephone & Data Services	79,154.04	78,000.00	1,154.04	101.48 %
8403 Travel Expenses	11,252.50	12,500.00	-1,247.50	90.02 %
<b>Total 3b Communication &amp; Transportation</b>	<b>90,406.54</b>	<b>90,500.00</b>	<b>-93.46</b>	<b>99.90 %</b>
3c Printing & Advertising				
8450 Legal Advertising	168.26	1,500.00	-1,331.74	11.22 %
8451 Printing	814.45	1,000.00	-185.55	81.45 %
<b>Total 3c Printing &amp; Advertising</b>	<b>982.71</b>	<b>2,500.00</b>	<b>-1,517.29</b>	<b>39.31 %</b>
3d Insurance				
8500 General Liability Insurance	148,873.47	178,200.00	-29,326.53	83.54 %
8501 Workmens Compensation	122,681.00	185,000.00	-62,319.00	66.31 %
<b>Total 3d Insurance</b>	<b>271,554.47</b>	<b>363,200.00</b>	<b>-91,645.53</b>	<b>74.77 %</b>
3e Utility Service				
8550 Utilities	118,875.79	162,500.00	-43,624.21	73.15 %
<b>Total 3e Utility Service</b>	<b>118,875.79</b>	<b>162,500.00</b>	<b>-43,624.21</b>	<b>73.15 %</b>
3f Repairs & Maintenance				
8354 Computer Tech Support	40,319.99	58,157.75	-17,837.76	69.33 %
8600 Building Services	47,726.16	55,000.00	-7,273.84	86.77 %
8605 Equipment & Vehicle Repairs	90,595.66	100,000.00	-9,404.34	90.60 %
<b>Total 3f Repairs &amp; Maintenance</b>	<b>178,641.81</b>	<b>213,157.75</b>	<b>-34,515.94</b>	<b>83.81 %</b>
3g Other Service & Charges				
8402 Postage	1,258.20	3,000.00	-1,741.80	41.94 %
<b>Total 3g Other Service &amp; Charges</b>	<b>1,258.20</b>	<b>3,000.00</b>	<b>-1,741.80</b>	<b>41.94 %</b>
<b>Total 3 OTHER SERVICES &amp; CHARGES</b>	<b>939,949.72</b>	<b>1,191,457.75</b>	<b>-251,508.03</b>	<b>78.89 %</b>
<b>Total Expenditures</b>	<b>\$15,407,263.22</b>	<b>\$16,963,967.75</b>	<b>\$ -1,556,704.53</b>	<b>90.82 %</b>
NET OPERATING REVENUE	<b>\$2,076,628.68</b>	<b>\$ -288,005.75</b>	<b>\$2,364,634.43</b>	<b>-721.04 %</b>
Other Expenditures				
CUM FUND EXPENSES				
Buildings				
8782 CUM Fund - Station 21 Mortgage	158,157.24	160,215.00	-2,057.76	98.72 %
8784 CUM Fund - Bldg Renovations	112,698.41	140,314.30	-27,615.89	80.32 %
8791 CUM Fund - Sta 26 Construction	660,236.49	661,922.50	-1,686.01	99.75 %
<b>Total Buildings</b>	<b>931,092.14</b>	<b>962,451.80</b>	<b>-31,359.66</b>	<b>96.74 %</b>
Machinery, Eqpt & Vehicles				
8779 CUM Fund - Small Vehicles	148,100.21	150,774.65	-2,674.44	98.23 %
8780 CUM Fund - Misc/Eqpt/Cap Outlay	147,169.53	221,933.20	-74,763.67	66.31 %

# Monroe Fire Protection District

## Statement of Activity - Annual Budget vs Actual YTD

January - December 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8781 CUM Fund - Pers Prot Eqpt (PPE)	132,204.49	160,000.00	-27,795.51	82.63 %
8785 CUM Fund - Rescue 11(22)Replace	80,340.82	80,341.00	-0.18	100.00 %
8788 CUM Fund - Engine 22	128,875.56	128,876.00	-0.44	100.00 %
8790 CUM Fund-Apparatus Replacement	124,222.32	220,490.80	-96,268.48	56.34 %
<b>Total Machinery, Eqpt &amp; Vehicles</b>	<b>760,912.93</b>	<b>962,415.65</b>	<b>-201,502.72</b>	<b>79.06 %</b>
<b>Total CUM FUND EXPENSES</b>	<b>1,692,005.07</b>	<b>1,924,867.45</b>	<b>-232,862.38</b>	<b>87.90 %</b>
OTHER MISC EXPENSES				
8435 Clothing & Events	1,181.00		1,181.00	
8440 Meals & Awards	5,398.86		5,398.86	
8850 Ambulance Chassis & Remount	155,565.39		155,565.39	
8890 Federal Grant Expense/Transfer	108,654.66		108,654.66	
<b>Total OTHER MISC EXPENSES</b>	<b>270,799.91</b>		<b>270,799.91</b>	
RESTR DONATION FUND - EXPENSES				
8304RDF EMS Supplies - RDF	15,000.00	15,000.00	0.00	100.00 %
8353RDF Equipment Tests/Certs - RDF	8,760.00	8,760.00	0.00	100.00 %
8600RDF Building Services - RDF	8,240.00	8,240.00	0.00	100.00 %
8791RDF Station 26 Construction - RDF	300,000.00	300,000.00	0.00	100.00 %
<b>Total RESTR DONATION FUND - EXPENSES</b>	<b>332,000.00</b>	<b>332,000.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Other Expenditures</b>	<b>\$2,294,804.98</b>	<b>\$2,256,867.45</b>	<b>\$37,937.53</b>	<b>101.68 %</b>
<b>NET OTHER REVENUE</b>	<b>\$ -2,294,804.98</b>	<b>\$ -2,256,867.45</b>	<b>\$ -37,937.53</b>	<b>101.68 %</b>
<b>NET REVENUE</b>	<b>\$ -218,176.30</b>	<b>\$ -2,544,873.20</b>	<b>\$2,326,696.90</b>	<b>8.57 %</b>

Monroe Fire Protection District

Statement of Activity - YTD by Fund

January - December 2025

	8603 - SPECIAL FIRE GENERAL	8691 - SPECIAL CUM FIRE	8700 - EMS FUND	8840 - DONATION FUND	8875 - RESTRICTED DONATION FUND	8882 - DWD ETG	8913 - AFG - 2022 KNOX - 97.044	8919 - 2019 SAFER - 97.083	8975 - ARPA 21.027	RAINY DAY	TOTAL
Revenue											
6000 Other Income	16,949.59										\$16,949.59
6010 Monroe Co. Prop Tax Levy	9,666,148.87										\$9,666,148.87
6030 CUM Monroe Co. Prop Tax Levy		1,305,983.67									\$1,305,983.67
6031 Cum Fire Fund Excise Tax Levy		87,669.93									\$87,669.93
6110 Vehicle/Aircraft Excise Tax	650,021.14										\$650,021.14
6140 CVET	11,729.01										\$11,729.01
6141 CUM CVET		740.99									\$740.99
6160 Local Income Tax (LIT) Cert Shs	4,395,066.04										\$4,395,066.04
6180 Fire Protection Contracts/Fees	257,561.00	3,000.00									\$260,561.00
6190 CUM Fire Protection Contr/Fees		18,000.00									\$18,000.00
6300 Donations				243,733.74							\$243,733.74
6400 EMS Revenue			200,008.64								\$200,008.64
7010 Federal Grant Reimbursment	108,654.66						2,171.23	8,000.00	155,000.92		\$273,826.81
7020 State Grant Reimbursement						100,000.00					\$100,000.00
9010 Interest Income	139,405.04	40,147.25	5.48		1,010.63					72,884.07	\$253,452.47
Total Revenue	\$15,245,535.35	\$1,455,541.84	\$200,014.12	\$243,733.74	\$1,010.63	\$100,000.00	\$2,171.23	\$8,000.00	\$155,000.92	\$72,884.07	\$17,483,891.90
GROSS PROFIT	\$15,245,535.35	\$1,455,541.84	\$200,014.12	\$243,733.74	\$1,010.63	\$100,000.00	\$2,171.23	\$8,000.00	\$155,000.92	\$72,884.07	\$17,483,891.90
Expenditures											
1 PERSONAL SERVICES											\$0.00
1a Salaries and Wages											\$0.00
8212 Salaries & Wages - Fire Chief	91,653.84										\$91,653.84
8213 Salaries & Wages - Deputy Chief	330,420.45										\$330,420.45
8214 Salaries & Wages - Asst Chief	167,086.50										\$167,086.50
8215 Salaries & Wages - Batallion Ch	297,881.96										\$297,881.96
8216 Salaries & Wages - Fire Marshal	148,825.94										\$148,825.94
8217 Salaries & Wages - Fleet Mgr	59,058.27										\$59,058.27
8219 Salaries & Wages - FF PERF Fund	653,017.35										\$653,017.35
8220 Salaries & Wages - FF 1977 Fund	5,379,091.03										\$5,379,091.03
8220* Salaries & Wages	128,600.57										\$128,600.57
8221 Salaries & Wages - Incentive	201,191.41										\$201,191.41
8222 Salaries & Wages - Officer Pay	301,438.35										\$301,438.35
8223 Salaries & Wages - Longevity	145,237.50										\$145,237.50
8224 Salaries & Wages - Holiday Pay	35,775.00										\$35,775.00
8226 Salaries & Wages - Part Time	557,394.97										\$557,394.97
8227 Salaries & Wages - Sub/Em/Tr/OT	658,254.61										\$658,254.61
8228 Salaries & Wages - Admin Assts	153,006.40										\$153,006.40
8229 Salaries & Wages - IT Spec	84,959.09										\$84,959.09
8230 Salaries & Wages - Trustee Comp	26,992.00										\$26,992.00
8231 Salaries & Wages - Ambulance	448,161.54										\$448,161.54
8235 Salaries & Wages - Uniform All	160,958.33										\$160,958.33
8254 Salaries & Wages - Early Retire	25,000.00										\$25,000.00
8299 Unreimbursed Fraud Expense	2,198.18										\$2,198.18
Total 1a Salaries and Wages	10,056,203.29										\$10,056,203.29
1b Employee Benefits											\$0.00
8240 Social Security (Fica)	159,079.60										\$159,079.60
8241 Social Security (Medicare)	142,028.24										\$142,028.24
8242 Unemployment Ins	11,305.24										\$11,305.24
8243 Health Insurance (M/D/V/CI)	1,626,591.44										\$1,626,591.44
8244 PERF 1977 Employer Contribution	1,484,412.66										\$1,484,412.66
8245 Group Life Ins/ AD&D/STD/LTD	155,057.68										\$155,057.68
8246 PERF Fund Employer Contribution	250,668.61										\$250,668.61
8255 Post-Employment Health Ins	60,000.00										\$60,000.00
Total 1b Employee Benefits	3,889,143.47										\$3,889,143.47
1c Other Personal Services											\$0.00
8251 Volunteer Fire Co Contract	10,000.00										\$10,000.00
8253 Medical Services	111,599.41										\$111,599.41
Total 1c Other Personal Services	121,599.41										\$121,599.41
Total 1 PERSONAL SERVICES	14,066,946.17										\$14,066,946.17
2 SUPPLIES											\$0.00
2a Repair & Maintenance Supplies											\$0.00
8302 Vehicle Maintenance Supplies	93,139.36										\$93,139.36
Total 2a Repair & Maintenance Supplies	93,139.36										\$93,139.36

Monroe Fire Protection District

Statement of Activity - YTD by Fund

January - December 2025

	8603 - SPECIAL FIRE GENERAL	8691 - SPECIAL CUM FIRE	8700 - EMS FUND	8840 - DONATION FUND	8875 - RESTRICTED DONATION FUND	8882 - DWD ETG	8913 - AFG - 2022 KNOX - 97.044	8919 - 2019 SAFER - 97.083	8975 - ARPA 21.027	RAINY DAY	TOTAL
2b Operating Supplies ~											\$0.00
8301 Operating Supplies	89,132.65										\$89,132.65
8304 EMS Supplies	38,257.57										\$38,257.57
8306 IVFA Dues	3,125.00										\$3,125.00
8308 Fuel	120,635.52										\$120,635.52
8311 Special Chemical Supplies	3,199.00										\$3,199.00
8312 Fire Prevention Supplies	5,724.33										\$5,724.33
8314 Haz Mat Mitigation Supplies	5,153.60										\$5,153.60
Total 2b Operating Supplies ~	265,227.67										\$265,227.67
2c Office Supplies ~											\$0.00
8300 Office Supplies	18,754.47										\$18,754.47
8303 Promotional Supplies	16,085.21										\$16,085.21
8313 Inspection/Investigation Supply	120.00										\$120.00
Total 2c Office Supplies ~	34,959.68										\$34,959.68
2d Other Supplies											\$0.00
8315 Color Guard Supplies	7,040.62										\$7,040.62
Total 2d Other Supplies	7,040.62										\$7,040.62
Total 2 SUPPLIES	400,367.33										\$400,367.33
3 OTHER SERVICES & CHARGES											\$0.00
3a Professional Services											\$0.00
8351 Seminars/Training	57,741.43										\$57,741.43
8352 Legal Counsel & Expenses	31,310.07										\$31,310.07
8353 Equipment Tests/Certifications	66,142.33										\$66,142.33
8355 Accounting Services	68,307.00										\$68,307.00
8401 Contractual Services	54,729.37										\$54,729.37
Total 3a Professional Services	278,230.20										\$278,230.20
3b Communication & Transportation											\$0.00
8400 Telephone & Data Services	79,154.04										\$79,154.04
8403 Travel Expenses	11,252.50										\$11,252.50
Total 3b Communication & Transportation	90,406.54										\$90,406.54
3c Printing & Advertising											\$0.00
8450 Legal Advertising	168.26										\$168.26
8451 Printing	814.45										\$814.45
Total 3c Printing & Advertising	982.71										\$982.71
3d Insurance											\$0.00
8500 General Liability Insurance	148,873.47										\$148,873.47
8501 Workmens Compensation	122,681.00										\$122,681.00
Total 3d Insurance	271,554.47										\$271,554.47
3e Utility Service											\$0.00
8550 Utilities	118,875.79										\$118,875.79
Total 3e Utility Service	118,875.79										\$118,875.79
3f Repairs & Maintenance											\$0.00
8354 Computer Tech Support	40,319.99	0.00									\$40,319.99
8600 Building Services	47,726.16										\$47,726.16
8605 Equipment & Vehicle Repairs	90,595.66										\$90,595.66
Total 3f Repairs & Maintenance	178,641.81	0.00									\$178,641.81
3g Other Service & Charges											\$0.00
8402 Postage	1,258.20										\$1,258.20
Total 3g Other Service & Charges	1,258.20										\$1,258.20
Total 3 OTHER SERVICES & CHARGES	939,949.72	0.00									\$939,949.72
Total Expenditures	\$15,407,263.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,407,263.22
NET OPERATING REVENUE	\$ -161,727.87	\$1,455,541.84	\$200,014.12	\$243,733.74	\$1,010.63	\$100,000.00	\$2,171.23	\$8,000.00	\$155,000.92	\$72,884.07	\$2,076,628.68
Other Expenditures											
CUM FUND EXPENSES											\$0.00
Buildings											\$0.00
8782 CUM Fund - Station 21 Mortgage		158,157.24									\$158,157.24
8784 CUM Fund - Bldg Renovations		112,698.41									\$112,698.41
8791 CUM Fund - Sta 26 Construction		660,236.49									\$660,236.49
Total Buildings		931,092.14									\$931,092.14

Monroe Fire Protection District

Statement of Activity - YTD by Fund

January - December 2025

	8603 - SPECIAL FIRE GENERAL	8691 - SPECIAL CUM FIRE	8700 - EMS FUND	8840 - DONATION FUND	8875 - RESTRICTED DONATION FUND	8882 - DWD ETG	8913 - AFG - 2022 KNOX - 97.044	8919 - 2019 SAFER - 97.083	8975 - ARPA 21.027	RAINY DAY	TOTAL
Machinery, Eqpt & Vehicles											\$0.00
8779 CUM Fund - Small Vehicles		148,100.21									\$148,100.21
8780 CUM Fund - Misc/Eqpt/Cap Outlay		147,169.53									\$147,169.53
8781 CUM Fund - Pers Prot Eqpt (PPE)		132,204.49									\$132,204.49
8785 CUM Fund - Rescue 11(22)Replace		80,340.82									\$80,340.82
8788 CUM Fund - Engine 22		128,875.56									\$128,875.56
8790 CUM Fund-Apparatus Replacement		124,222.32									\$124,222.32
Total Machinery, Eqpt & Vehicles		760,912.93									\$760,912.93
Total CUM FUND EXPENSES		1,692,005.07									\$1,692,005.07
OTHER MISC EXPENSES											\$0.00
8435 Clothing & Events				1,181.00							\$1,181.00
8440 Meals & Awards	-192.14			5,591.00							\$5,398.86
8850 Ambulance Chassis & Remount									155,565.39		\$155,565.39
8890 Federal Grant Expense/Transfer						100,000.00	654.66	8,000.00			\$108,654.66
Total OTHER MISC EXPENSES	-192.14			6,772.00		100,000.00	654.66	8,000.00	155,565.39		\$270,799.91
RESTR DONATION FUND - EXPENSES											\$0.00
8304RDF EMS Supplies - RDF					15,000.00						\$15,000.00
8353RDF Equipment Tests/Certs - RDF					8,760.00						\$8,760.00
8600RDF Building Services - RDF					8,240.00						\$8,240.00
8791RDF Station 26 Construction - RDF					300,000.00						\$300,000.00
Total RESTR DONATION FUND - EXPENSES					332,000.00						\$332,000.00
Total Other Expenditures	\$ -192.14	\$1,692,005.07	\$0.00	\$6,772.00	\$332,000.00	\$100,000.00	\$654.66	\$8,000.00	\$155,565.39	\$0.00	\$2,294,804.98
NET OTHER REVENUE	\$192.14	\$ -1,692,005.07	\$0.00	\$ -6,772.00	\$ -332,000.00	\$ -100,000.00	\$ -654.66	\$ -8,000.00	\$ -155,565.39	\$0.00	\$ -2,294,804.98
NET REVENUE	\$ -161,535.73	\$ -236,463.23	\$200,014.12	\$236,961.74	\$ -330,989.37	\$0.00	\$1,516.57	\$0.00	\$ -564.47	\$72,884.07	\$ -218,176.30