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

EXAMINATION REPORT
OF
WHITELAND FIRE PROTECTION DISTRICT
JOHNSON COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
06/24/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Donald Sanders Gary Stofer	01-01-08 to 12-31-09 01-01-10 to 12-31-10
Recording Secretary	Pamela Sanders	01-01-08 to 12-31-10
President of the Board	Ranny Lewis	01-01-08 to 12-31-10



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE WHITELAND FIRE PROTECTION
DISTRICT, JOHNSON COUNTY, INDIANA

We have examined the financial information presented herein of the Whiteland Fire Protection District (District), for the period of January 1, 2008 to December 31, 2009. The District's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the District for the years ended December 31, 2008 and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

April 28, 2010

WHITELAND FIRE PROTECTION DISTRICT
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
 ALL GOVERNMENTAL FUND TYPES
 As Of And For The Years Ended December 31, 2008 And 2009

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
General	\$ 254,448	\$ 281,898	\$ 313,907	\$ 222,439
Building Debt	(119,335)	246,959	127,694	(70)
Rainy Day	31,560	13,055	-	44,615
Debt Service	58,786	45,076	67,341	36,521
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 225,459</u>	<u>\$ 586,988</u>	<u>\$ 508,942</u>	<u>\$ 303,505</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
General	\$ 222,439	\$ 269,465	\$ 221,472	\$ 270,432
Building Debt	(70)	140,657	122,984	17,603
Rainy Day	44,615	6,155	-	50,770
Debt Service	36,521	56,935	61,640	31,816
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 303,505</u>	<u>\$ 473,212</u>	<u>\$ 406,096</u>	<u>\$ 370,621</u>

The accompanying notes are an integral part of the financial information.

WHITELAND FIRE PROTECTION DISTRICT
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The District was established under the laws of the State of Indiana. The District provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The District uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the District in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the District on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the District to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

WHITELAND FIRE PROTECTION DISTRICT
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
For The Year Ended December 31, 2009

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets	
Machinery and equipment	\$ <u>328,590</u>
Total governmental activities, capital assets not being depreciated	<u>\$ <u>328,590</u></u>

WHITELAND FIRE PROTECTION DISTRICT
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The District has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Fire Building	\$ 498,725	\$ 122,985
2007 Fire Truck	<u>194,257</u>	<u>61,640</u>
Total governmental activities debt	<u>\$ 692,982</u>	<u>\$ 184,625</u>

WHITELAND FIRE PROTECTION DISTRICT
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed form was not in use: Form 358, Ledger of Receipts, Disbursements, and Balances.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

ANNUAL REPORT

An annual report for 2009 was not presented for examination.

IC 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner within thirty (30) days after the close of each fiscal year."

NEGATIVE FUND BALANCE

At December 31, 2008, the Debt Fund had a negative fund balance of \$69.95.

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

WHITELAND FIRE PROTECTION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2010, with Ranny Lewis, President of the Board; Don Devore; Vice President; and Pam Sanders, Bookkeeper.