

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

FINANCIAL STATEMENTS EXAMINATION REPORT  
OF  
SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
DAVIESS COUNTY, INDIANA  
January 1, 2008 to December 31, 2011



**FILED**  
03/05/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Robert Toy Deborah Schwartz	01-01-08 to 03-12-08 03-13-08 to 12-31-12
President of the Board	Roy Raney	01-01-08 to 12-31-12



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE SOUTHEAST DAVIESS FIRE  
PROTECTION DISTRICT, DAVIESS COUNTY, INDIANA

We have examined the accompanying financial statements of the Southeast Daviess Fire Protection District (District), for the years ended December 31, 2008, 2009, 2010, and 2011. The financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on the financial statements 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the District for the years ended December 31, 2008, 2009, 2010, and 2011, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the District's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the District's management, District Board, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 22, 2012

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## FINANCIAL STATEMENTS

The financial statements and accompanying notes were approved by management of the District. The financial statements and notes are presented as intended by the District.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2008

Fund	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
General	\$ 76,595	\$ 99,717	\$ 80,739	\$ 95,573
Fire Equipment Escrow	<u>7,036</u>	<u>13</u>	<u>680</u>	<u>6,369</u>
Totals	<u>\$ 83,631</u>	<u>\$ 99,730</u>	<u>\$ 81,419</u>	<u>\$ 101,942</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2009

Fund	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
General	\$ 95,573	\$ 102,275	\$ 80,498	\$ 117,350
Equipment Escrow	<u>6,369</u>	<u>548</u>	<u>6,917</u>	<u>-</u>
Totals	<u>\$ 101,942</u>	<u>\$ 102,823</u>	<u>\$ 87,415</u>	<u>\$ 117,350</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 117,350	\$ 74,595	\$ 126,507	\$ 65,438
Totals	<u>\$ 117,350</u>	<u>\$ 74,595</u>	<u>\$ 126,507</u>	<u>\$ 65,438</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 65,438	\$ 95,512	\$ 120,795	\$ 40,155
Totals	<u>\$ 65,438</u>	<u>\$ 95,512</u>	<u>\$ 120,795</u>	<u>\$ 40,155</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The District was established under the laws of the State of Indiana. The District operates under an appointed governing board.

The accompanying financial statements present the financial information for the District.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the District.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the District. It includes all expenditures for the reduction of the principal and interest of the District's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The District may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the District. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the District. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the District in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the District submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the District in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. *Deposits and Investments***

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize 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.

**Note 5. *Risk Management***

The District may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the District to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the District by recording as a disbursement any replacement items purchased.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the District's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

For additional financial information, the District's Annual Reports information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the District which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the District. It is presented as intended by the District.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2008

	<u>General</u>	<u>Fire Equipment Escrow</u>	<u>Totals</u>
Cash and investments - beginning	\$ 76,595	\$ 7,036	\$ 83,631
Receipts:			
Taxes	75,284	-	75,284
Intergovernmental	21,651	-	21,651
Other receipts	<u>2,782</u>	<u>13</u>	<u>2,795</u>
Total receipts	<u>99,717</u>	<u>13</u>	<u>99,730</u>
Disbursements:			
Personal services	7,648	-	7,648
Supplies	4,644	-	4,644
Other services and charges	65,589	-	65,589
Capital outlay	721	680	1,401
Other disbursements	<u>2,137</u>	<u>-</u>	<u>2,137</u>
Total disbursements	<u>80,739</u>	<u>680</u>	<u>81,419</u>
Excess (deficiency) of receipts over disbursements	<u>18,978</u>	<u>(667)</u>	<u>18,311</u>
Cash and investments - ending	<u>\$ 95,573</u>	<u>\$ 6,369</u>	<u>\$ 101,942</u>

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2009

	<u>General</u>	<u>Equipment Escrow</u>	<u>Totals</u>
Cash and investments - beginning	\$ 95,573	\$ 6,369	\$ 101,942
Receipts:			
Taxes	74,113	-	74,113
Intergovernmental	25,111	-	25,111
Other receipts	<u>3,051</u>	<u>548</u>	<u>3,599</u>
Total receipts	<u>102,275</u>	<u>548</u>	<u>102,823</u>
Disbursements:			
Personal services	8,731	-	8,731
Supplies	5,905	-	5,905
Other services and charges	65,862	-	65,862
Capital outlay	-	6,917	6,917
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>80,498</u>	<u>6,917</u>	<u>87,415</u>
Excess (deficiency) of receipts over disbursements	<u>21,777</u>	<u>(6,369)</u>	<u>15,408</u>
Cash and investments - ending	<u>\$ 117,350</u>	<u>\$ -</u>	<u>\$ 117,350</u>

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General
Cash and investments - beginning	\$ <u>117,350</u>
Receipts:	
Taxes	44,552
Intergovernmental	23,105
Other receipts	<u>6,938</u>
Total receipts	<u>74,595</u>
Disbursements:	
Personal services	9,200
Supplies	5,288
Other services and charges	65,638
Capital outlay	4,500
Other disbursements	<u>41,881</u>
Total disbursements	<u>126,507</u>
Deficiency of receipts over disbursements	<u>(51,912)</u>
Cash and investments - ending	<u>\$ <u>65,438</u></u>

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General
Cash and investments - beginning	\$ 65,438
Receipts:	
Taxes	72,037
Intergovernmental	22,529
Other receipts	946
Total receipts	95,512
Disbursements:	
Personal services	6,650
Supplies	11,387
Other services and charges	62,358
Capital outlay	11,545
Other disbursements	28,855
Total disbursements	120,795
Deficiency of receipts over disbursements	(25,283)
Cash and investments - ending	\$ 40,155

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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>Ending Balance</u>
Governmental activities:	
Land	\$ 4,500
Buildings	65,000
Machinery, equipment and vehicles	<u>280,298</u>
Total governmental activities	<u>349,798</u>
Total capital assets	<u><u>\$ 349,798</u></u>

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS

**ANNUAL REPORT**

An Annual Report for 2008 or 2009 was not submitted for examination.

Also noted, the Annual Report for 2010 was not filed timely.

Indiana Code 5-3-1-4(a) states in part:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

**APPROPRIATIONS**

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

General	2010	\$18,750
General	2011	12,668

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**ERRORS ON CLAIMS**

The following deficiencies were noted on claims during the examination period:

1. All claims tested were not adequately itemized or had attached invoices.
2. All claims did not have board approval.
3. Claims or invoices did not have evidence to support receipt of goods or services.
4. Some claims tested had sales tax reimbursed.
5. One claim tested was for flowers purchased which is not in compliance.

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

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

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

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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

***FIRE EQUIPMENT ESCROW***

In 2005, the District obtained a lease for \$55,000 to be used to purchase fire equipment. The \$55,000 was put directly into an escrow account at Old National Bank. This account is an interest bearing account. When the District wants to purchase equipment, they must fill out a "Payment Request Form" and attach an invoice that matches the amount of the request to the bank. The bank then cuts a check directly to the vendor. Once the entire \$55,000 has been disbursed, the bank will remit to the District a check for the interest earned on the account less a \$250 bank fee. In 2008 and 2009, interest earned on the account was \$13 and \$548, respectively. From the escrow account, the bank has made disbursements of \$680 and \$6,917 in 2008 and 2009, respectively. As of December 31, 2009, the escrow account has been closed out. The final check was disbursed August 27, 2009, to the unit. None of the transactions or the balance for this escrow account was posted in the District records.

Per Old National Bank, the records for this account had been purged from their system and no history was able to be produced to support the interest earned and the payout of the lease escrow account to Southeast Daviess Fire Protection District.

A similar comment appeared in the prior report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**CAPITAL ASSET RECORDS**

The District is not maintaining an inventory or record of capital assets using Form 369, Capital Asset Ledger.

Equipment purchased through lease purchase needs to be reported on the Capital Asset Ledger.

**CAPITALIZATION POLICY**

The District should establish a capitalization policy that sets a dollar amount as a threshold to be used in determining which items will be recorded.

A similar comment appeared in the prior report.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

**CONTRACTS**

Records presented for examination indicate payments were made to Charles Robbins for mowing and painting in the amount of \$720, \$1,120, \$1,040, and \$800, for the years, 2008, 2009, 2010, and 2011, respectively, without a contract.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

**BOARD APPROVAL FOR CLAIMS**

The Board has operated under Resolution 2005-01, December 15, 2005, which authorized the payment of certain claims without prior Board approval.

Fire districts do not have the authority to pay claims prior to board approval.

Indiana Code 5-11-10-2 Sec. 2 states in part:

"(a) Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer.

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

(b) The state board of accounts shall prescribe a form which will permit claims from two (2) or more claimants to be listed on a single document and, when such list is signed by members of the governing body showing the claims and amounts allowed each claimant and the total claimed and allowed as listed on such document, it shall not be necessary for the members to sign each claim.

(c) Notwithstanding subsection (b), only:

- (1) the chairperson of the board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal); or
- (2) the chairperson's designee; is required to sign the claim form described under this section.

(d) The form prescribed under this section shall be prepared by or filed with the disbursing officer of the political subdivision, together with:

- (1) the supporting claims if payment is made under section 1 of this chapter; or
- (2) the supporting invoices or bills if payment is made under section 1.6 of this chapter.

All such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office.

(e) Where under any law it is provided that each claim be allowed over the signatures of members of a governing body, or a claim docket or accounts payable voucher register be prepared listing claims to be considered for allowance, the form and procedure prescribed in this section shall be in lieu of the provisions of the other law.

(f) Notwithstanding this section, the publication required by IC 36-2-6-3(b) must state each claim for which a separate warrant or check is to be issued by the disbursing officer except for claims for the following:

- (1) Salaries fixed in a definite amount by ordinance or statute.
- (2) Per diem of jurors.
- (3) Salaries of officers of a court."

SOUTHEAST DAVIESS FIRE PROTECTION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2012, with Deborah Schwartz, Fiscal Officer. The officials concurred with our findings.