

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

BARGERSVILLE FIRE PROTECTION DISTRICT

JOHNSON COUNTY, INDIANA

January 1, 2010 to December 31, 2012



**FILED**

12/17/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman	Greg Hurre	01-01-10 to 12-31-13
Fiscal Officer	Eric Reedy	01-01-10 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statements of the Bargersville Fire Protection District (District), for the period of January 1, 2010 to December 31, 2012. 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 Indiana 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 effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the District for the period of January 1, 2010 to December 31, 2012.

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

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 period of January 1, 2010 to December 31, 2012, 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, 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.

The District's response to the Examination Result and Comment identified in our examination is described in the accompanying section of the report entitled Official Response. We did not examine the District's response and, accordingly, we express no opinion on it.

  
Paul D. Joyce, CPA  
State Examiner

December 4, 2013

## 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.

BARGERSVILLE 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
Special Fire General	\$ 344,170	\$ 3,001,015	\$ 2,892,013	\$ 453,172
Special Fire Cumulative	176,049	152,484	148,757	179,776
Special Fire Debt Payment	269,130	1,120,464	1,085,857	303,737
Capital Projects (Apparatus)	5,309	2	-	5,311
Capital Projects (Station)	72,761	93	1	72,853
Capital Projects (2009)	2,569,551	6,746	15,674	2,560,623
Capital Projects (2007)	713,071	1,000	250,000	464,071
Capital Projects (2005)	25,104	23	3,197	21,930
Excess Levy	-	4,891	-	4,891
Rainy Day	88,593	99,531	-	188,124
Totals	<u>\$ 4,263,738</u>	<u>\$ 4,386,249</u>	<u>\$ 4,395,499</u>	<u>\$ 4,254,488</u>

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

BARGERSVILLE FIRE PROTECTION DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Years Ended December 31, 2011 And 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
Rainy Day	\$ 188,124	\$ 175,000	\$ 175,000	\$ 188,124	\$ 250,001	\$ 250,000	\$ 188,125
Excess Levy	4,891	-	4,891	-	33,906	-	33,906
Special Fire Debt Payment	303,737	750,727	817,476	236,988	752,549	814,590	174,947
Special Fire Cumulative	179,776	109,980	133,911	155,845	105,228	146,277	114,796
Capital Projects (2012)	-	-	-	-	1,200,160	1,020,965	179,195
GOB Retainage (2009)	-	-	-	-	108,963	-	108,963
Capital Projects (2005)	21,930	43	21,973	-	-	-	-
Capital Projects (2007)	464,071	25,872	486,238	3,705	11	3,716	-
Capital Projects (2009)	2,560,623	21,319	290,197	2,291,745	307,095	2,598,840	-
Capital Projects (Apparatus)	5,311	19	5,330	-	-	-	-
Capital Projects (Station)	72,853	714	20,626	52,941	171	53,112	-
Special Fire General	453,172	3,010,817	2,820,082	643,907	3,579,515	3,909,439	313,983
<b>Totals</b>	<b><u>\$ 4,254,488</u></b>	<b><u>\$ 4,094,491</u></b>	<b><u>\$ 4,775,724</u></b>	<b><u>\$ 3,573,255</u></b>	<b><u>\$ 6,337,599</u></b>	<b><u>\$ 8,796,939</u></b>	<b><u>\$ 1,113,915</u></b>

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

BARGERSVILLE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENT

**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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 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.

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 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

BARGERSVILLE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

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 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.

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

BARGERSVILLE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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.

BARGERSVILLE FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**Note 6. Pension Plan**

*1977 Police Officers' and Firefighters' Pension and Disability Fund*

*Plan Description*

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy*

The contribution requirements of plan members and the District are established by the Board of Trustees of INPRS.

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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 Report 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.

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

	Special Fire General	Special Fire Cumulative	Special Fire Debt Payment	Capital Projects (Apparatus)	Capital Projects (Station)	Capital Projects (2009)	Capital Projects (2007)	Capital Projects (2005)	Excess Levy	Rainy Day	Totals
Cash and investments - beginning	\$ 344,170	\$ 176,049	\$ 269,130	\$ 5,309	\$ 72,761	\$ 2,569,551	\$ 713,071	\$ 25,104	\$ -	\$ 88,593	\$ 4,263,738
Receipts:											
Taxes	1,601,990	102,360	806,432	-	-	-	-	-	-	-	2,510,782
Intergovernmental	1,383,483	31,850	62,890	-	-	-	-	-	-	99,531	1,577,754
Other receipts	<u>15,542</u>	<u>18,274</u>	<u>251,142</u>	<u>2</u>	<u>93</u>	<u>6,746</u>	<u>1,000</u>	<u>23</u>	<u>4,891</u>	<u>-</u>	<u>297,713</u>
Total receipts	<u>3,001,015</u>	<u>152,484</u>	<u>1,120,464</u>	<u>2</u>	<u>93</u>	<u>6,746</u>	<u>1,000</u>	<u>23</u>	<u>4,891</u>	<u>99,531</u>	<u>4,386,249</u>
Disbursements:											
Personal services	1,836,528	-	-	-	-	-	-	-	-	-	1,836,528
Supplies	106,902	-	-	-	-	-	-	-	-	-	106,902
Other services and charges	948,583	-	1,085,857	-	-	-	-	-	-	-	2,034,440
Capital outlay	-	148,757	-	-	-	15,674	-	3,197	-	-	167,628
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,001</u>
Total disbursements	<u>2,892,013</u>	<u>148,757</u>	<u>1,085,857</u>	<u>-</u>	<u>1</u>	<u>15,674</u>	<u>250,000</u>	<u>3,197</u>	<u>-</u>	<u>-</u>	<u>4,395,499</u>
Excess (deficiency) of receipts over disbursements	<u>109,002</u>	<u>3,727</u>	<u>34,607</u>	<u>2</u>	<u>92</u>	<u>(8,928)</u>	<u>(249,000)</u>	<u>(3,174)</u>	<u>4,891</u>	<u>99,531</u>	<u>(9,250)</u>
Cash and investments - ending	<u>\$ 453,172</u>	<u>\$ 179,776</u>	<u>\$ 303,737</u>	<u>\$ 5,311</u>	<u>\$ 72,853</u>	<u>\$ 2,560,623</u>	<u>\$ 464,071</u>	<u>\$ 21,930</u>	<u>\$ 4,891</u>	<u>\$ 188,124</u>	<u>\$ 4,254,488</u>

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

	Rainy Day	Excess Levy	Special Fire Debt Payment	Special Fire Cumulative	Capital Projects (2005)	Capital Projects (2007)	Capital Projects (2009)	Capital Projects (Apparatus)	Capital Projects (Station)	Special Fire General	Totals
Cash and investments - beginning	\$ 188,124	\$ 4,891	\$ 303,737	\$ 179,776	\$ 21,930	\$ 464,071	\$ 2,560,623	\$ 5,311	\$ 72,853	\$ 453,172	\$ 4,254,488
Receipts:											
Taxes	-	-	694,148	99,363	-	-	-	-	-	1,662,759	2,456,270
Intergovernmental	-	-	56,384	7,994	-	-	-	-	-	1,092,533	1,156,911
Other receipts	175,000	-	195	2,623	43	25,872	21,319	19	714	255,525	481,310
Total receipts	175,000	-	750,727	109,980	43	25,872	21,319	19	714	3,010,817	4,094,491
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	1,889,908	1,889,908
Supplies	-	-	-	-	-	-	-	-	-	101,920	101,920
Other services and charges	-	-	-	-	-	-	-	-	-	602,361	602,361
Debt service - principal and interest	-	-	817,476	-	-	-	-	-	-	-	817,476
Capital outlay	-	-	-	109,307	21,622	486,238	290,197	5,330	20,626	50,862	984,182
Other disbursements	175,000	4,891	-	24,604	351	-	-	-	-	175,031	379,877
Total disbursements	175,000	4,891	817,476	133,911	21,973	486,238	290,197	5,330	20,626	2,820,082	4,775,724
Excess (deficiency) of receipts over disbursements	-	(4,891)	(66,749)	(23,931)	(21,930)	(460,366)	(268,878)	(5,311)	(19,912)	190,735	(681,233)
Cash and investments - ending	\$ 188,124	\$ -	\$ 236,988	\$ 155,845	\$ -	\$ 3,705	\$ 2,291,745	\$ -	\$ 52,941	\$ 643,907	\$ 3,573,255

BARGERSVILLE FIRE PROTECTION DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012

	Rainy Day	Excess Levy	Special Fire Debt Payment	Special Fire Cumulative	Capital Projects (2012)	GOB Retainage (2009)	Capital Projects (2007)	Capital Projects (2009)	Capital Projects (Station)	Special Fire General	Totals
Cash and investments - beginning	\$ 188,124	\$ -	\$ 236,988	\$ 155,845	\$ -	\$ -	\$ 3,705	\$ 2,291,745	\$ 52,941	\$ 643,907	\$ 3,573,255
Receipts:											
Taxes	-	-	675,393	90,626	-	-	-	-	-	1,646,478	2,412,497
Intergovernmental	-	33,906	76,571	10,274	-	-	-	-	-	1,229,014	1,349,765
Charges for services	-	-	-	-	-	-	-	-	-	141,009	141,009
Other receipts	250,001	-	585	4,328	1,200,160	108,963	11	307,095	171	563,014	2,434,328
Total receipts	250,001	33,906	752,549	105,228	1,200,160	108,963	11	307,095	171	3,579,515	6,337,599
Disbursements:											
Personal services	-	-	-	-	-	-	-	-	-	2,619,736	2,619,736
Supplies	-	-	-	-	-	-	-	-	-	148,178	148,178
Other services and charges	-	-	814,590	-	-	-	-	-	-	336,406	1,150,996
Capital outlay	-	-	-	146,277	1,020,965	-	3,716	2,190,106	53,110	255,119	3,669,292
Other disbursements	250,000	-	-	-	-	-	-	408,734	2	550,000	1,208,737
Total disbursements	250,000	-	814,590	146,277	1,020,965	-	3,716	2,598,840	53,112	3,909,439	8,796,939
Excess (deficiency) of receipts over disbursements	1	33,906	(62,041)	(41,049)	179,195	108,963	(3,705)	(2,291,745)	(52,941)	(329,924)	(2,459,340)
Cash and investments - ending	\$ 188,125	\$ 33,906	\$ 174,947	\$ 114,796	\$ 179,195	\$ 108,963	\$ -	\$ -	\$ -	\$ 313,983	\$ 1,113,915

BARGERSVILLE FIRE PROTECTION DISTRICT  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ -</u>	<u>\$ 158,052</u>

BARGERSVILLE FIRE PROTECTION DISTRICT  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2012

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bonds of 2009 - Fire Station	\$ 1,450,000	\$ 520,475
General obligation bonds	General Obligation Bonds of 2012	1,200,000	211,842
Notes and loans payable	2006 Fire & Apparatus & Equipment Loan	<u>-</u>	<u>-</u>
Total governmental activities		<u>2,650,000</u>	<u>732,317</u>
Totals		<u>\$ 2,650,000</u>	<u>\$ 732,317</u>

BARGERSVILLE FIRE PROTECTION DISTRICT  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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.

	Ending Balance
Governmental activities:	
Land	\$ 574,502
Buildings	2,298,168
Improvements other than buildings	21,571
Machinery, equipment, and vehicles	2,194,208
Construction in progress	65,230
Total governmental activities	5,153,679
Total capital assets	\$ 5,153,679

BARGERSVILLE FIRE PROTECTION DISTRICT  
EXAMINATION RESULT AND COMMENT

***COMPENSATION AND BENEFITS***

Board members were paid a set amount during the examination period. No information was provided to document what days each Board member devoted to the District.

Each trustee may receive not more than twenty dollars (\$20) a day for each day devoted to the work of the district. In addition, each trustee may be reimbursed for actual expenses, including traveling expense at a rate equivalent to that provided by statute for state employees. The current mileage rate allowed to state officers and employees is forty-four cents (44¢) per mile. Claims for expense reimbursement must be accompanied by an itemized written statement and approved by a recorded motion of the board. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 4)

BARGERSVILLE FIRE PROTECTION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2013, with Greg Hurre, Chairman; Jason Ramey, Fire Chief; Andrew Lanam, Accountant; and Karen Rumble, Secretary. The Official Response has been made a part of this report and may be found on page 22.

December 11, 2013

Ben Phares  
Indiana State Board of Accounts  
302 W Washington Street, Room E418  
Indianapolis, Indiana 46204

#### AUDIT RESPONSE

RE: Bargersville Community Fire Protection District audit comment for compensation of board members

Since the 2011/2012 Audit exit conference with Bargersville Fire Protection District personnel and representatives of the State Board of Account, the District has implemented a plan to rectify this issue. At the board meeting held on the evening of the exit conference, December 4, 2013, the Board members were informed that how they are paid will be changed. They will be paid \$20 per day based on how many days they work for the District up to the allowable amount in the budget. We handed out a calendar for each board member to track their time for 2014. At the end of the year, we will collect the annual calendars to calculate their payment according to the recommendations made at the exit conference.

Thank you,

Eric F. Reedy, CPA  
Fiscal Officer  
Bargersville Community Fire Protection District