



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

August 7, 2023

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Whiteland Fire Protection District (District), Johnson County, for the period of January 1, 2018 to December 31, 2019, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

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

The District's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

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

Comments

- *No reportable instances of noncompliance.*

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The District passed a Resolution adopting the plan of reorganization for consolidations of the Town of Whiteland with the District in June of 2018. The reorganization appeared on the November 6, 2018 ballot and was passed. The cash and investment balances remaining, after all bills were liquidated, were paid to the Town of Whiteland and has been dissolved effective January 1, 2020.

The contents of this report were communicated to Debra Hendrickson, Town of Whiteland Clerk-Treasurer, and Eric Funkhouser, Town of Whiteland Fire Chief, on July 27, 2023.

Respectfully,

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE
Deputy State Examiner