

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

COMPLIANCE ENGAGEMENT REPORT

OF

AMITY FIRE PROTECTION DISTRICT

JOHNSON COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

01/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	James C. Ray Sally Wells James C. Ray	01-01-18 to 12-31-19 01-01-20 to 07-14-21 07-15-21 to 12-31-24
President of the District Board	James C. Ray Sally Wells	01-01-18 to 07-14-21 07-15-21 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE AMITY 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 Amity Fire Protection District (District), for the period of January 1, 2018 to December 31, 2022. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the (District) as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes but is not limited to complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

Any Comments contained herein describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Fire Protection District's Annual Financial Reports filed by management can be found on the Gateway website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Heath Brant, District Board member, and Janet Alexander, Financial Advisor, on January 10, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

January 10, 2024

COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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AMITY FIRE PROTECTION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
General Fund	\$ 56,422	\$ 166,512	\$ 142,017	\$ 80,917	\$ 177,758	\$ 156,515	\$ 102,160
Rainy Day Fund	125,715	21	25,000	100,736	2,203	6	102,933
Cumulative Fund	25,912	36,940	30,000	32,852	36,092	30,000	38,944
Fire Debt Fund	<u>5,639</u>	<u>33,135</u>	<u>23,190</u>	<u>15,584</u>	<u>48,004</u>	<u>51,864</u>	<u>11,724</u>
Totals	<u>\$ 213,688</u>	<u>\$ 236,608</u>	<u>\$ 220,207</u>	<u>\$ 230,089</u>	<u>\$ 264,057</u>	<u>\$ 238,385</u>	<u>\$ 255,761</u>

AMITY FIRE PROTECTION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
General Fund	\$ 102,162	\$ 189,986	\$ 161,110	\$ 131,038	\$ 206,531	\$ 163,794	\$ 173,775
Rainy Day Fund	102,933	17	-	102,950	12	-	102,962
Cumulative Fund	38,944	38,596	30,000	47,540	39,348	30,000	56,888
Fire Debt Fund	<u>11,723</u>	<u>52,657</u>	<u>53,350</u>	<u>11,030</u>	<u>53,233</u>	<u>53,350</u>	<u>10,913</u>
Totals	<u>\$ 255,762</u>	<u>\$ 281,256</u>	<u>\$ 244,460</u>	<u>\$ 292,558</u>	<u>\$ 299,124</u>	<u>\$ 247,144</u>	<u>\$ 344,538</u>

AMITY FIRE PROTECTION DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General Fund	\$ 173,775	\$ 201,418	\$ 235,759	\$ 139,434
Rainy Day Fund	102,962	7,613	-	110,575
Cumulative Fund	56,889	41,362	30,000	68,251
Fire Debt Fund	10,912	13,202	24,115	(1)
Totals	\$ 344,538	\$ 263,595	\$ 289,874	\$ 318,259