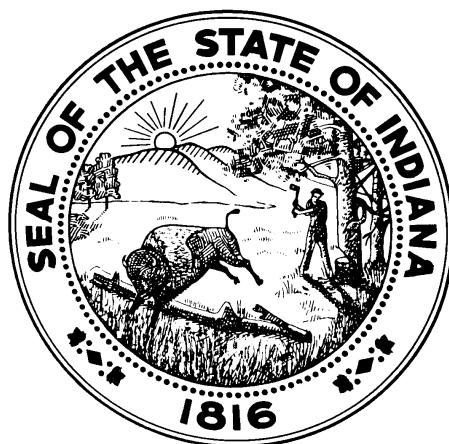


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
WHITELAND FIRE PROTECTION DISTRICT  
JOHNSON COUNTY, INDIANA  
January 1, 2006 to December 31, 2007



**FILED**  
12/31/2008



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Information:	
Schedules of Receipts, Disbursements, and Cash and Investment Balances .....	4
Notes to Financial Information .....	5-6
Supplementary Information:	
Schedule of Long-Term Debt .....	7
Schedule of Capital Assets.....	8
Examination Results and Comments:	
Official Bond .....	9
Negative Fund Balance .....	9
Prescribed Forms .....	9
Annual Report.....	9
Exit Conference.....	10

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Ranny Lewis	01-01-06 to 12-31-06
	Donald Sanders	01-01-07 to 12-31-08
Recording Secretary	Pamela Sanders	01-01-06 to 12-31-08
President of the Board	Don DeVore	01-01-06 to 12-31-06
	Ranny Lewis	01-01-07 to 12-31-08



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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, 2006 to December 31, 2007. 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, 2006 and 2007, 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

September 22, 2008

WHITELAND FIRE PROTECTION DISTRICT  
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
 GOVERNMENTAL FUND TYPES  
 As Of And For The Years Ended December 31, 2006 AND 2007

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Fund:				
General	\$ 217,608	\$ 307,789	\$ 289,758	\$ 235,639
Building Debt Fund	(76,768)	205,098	128,500	(170)
Rainy Day	23,586	-	-	23,586
	<u>164,426</u>	<u>512,887</u>	<u>418,258</u>	<u>259,055</u>
Totals	<u>\$ 164,426</u>	<u>\$ 512,887</u>	<u>\$ 418,258</u>	<u>\$ 259,055</u>
	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Fund:				
General	\$ 235,639	\$ 213,804	\$ 194,995	\$ 254,448
Building Debt Fund	(170)	10,188	129,353	(119,335)
Rainy Day	23,586	7,974	-	31,560
Debt Service	-	89,606	30,820	58,786
	<u>259,055</u>	<u>321,572</u>	<u>355,168</u>	<u>225,459</u>
Totals	<u>\$ 259,055</u>	<u>\$ 321,572</u>	<u>\$ 355,168</u>	<u>\$ 225,459</u>

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

WHITELAND FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Whiteland Fire Protection District, (District) was established under the laws of the State of Indiana. The District provides the following services: fire protection and general administrative services for the southern part of the civil township of Pleasant, the southwest part of the civil township of Clark and the Town of Whiteland, but excludes the Town of New Whiteland and City of Greenwood.

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.

WHITELAND FIRE PROTECTION DISTRICT  
NOTES TO FINANCIAL INFORMATION  
(Continued)

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.

Note 6. Restatements and Reclassifications

For the year ended December 31, 2005, certain changes have been made to the financial statements to more appropriately reflect financial activity of the District. The following schedule

Opinion Unit	Balance as Reported December 31, 2005	Fund Reclassification	Balance as Restated January 1, 2006
Whiteland Fire Protection District:			
General	\$ 164,426	\$ 53,182	\$ 217,608
Building Debt Fund	-	(76,768)	(76,768)
Rainy Day	-	23,586	23,586

WHITELAND FIRE PROTECTION DISTRICT  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2007

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	\$ 328,590
Total governmental activities, capital assets not being depreciated	<u>\$ 328,590</u>

WHITELAND FIRE PROTECTION DISTRICT  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2007

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:		
Debt Service	\$ 691,245	\$ 127,694
2007 Fire Truck	<u>290,084</u>	<u>61,640</u>
Total governmental activities debt	<u>\$ 981,329</u>	<u>\$ 189,334</u>

WHITELAND FIRE PROTECTION DISTRICT  
EXAMINATION RESULTS AND COMMENTS

OFFICIAL BOND

As stated in prior Reports B04795, B11823, and B29650 official bonds for the Fiscal Officer were not filed in the Office of the County Recorder.

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

NEGATIVE FUND BALANCE

At December 31, 2006, the Debt Fund had a negative fund balance of \$169.65. At December 31, 2007, the Debt Fund had a negative fund balance of \$119,333.94.

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

PRESCRIBED FORMS

The following prescribed or approved forms were not always 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 2006 and 2007 were not presented for examination.

Indiana Code 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."

WHITELAND FIRE PROTECTION DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on October 29, 2008, with Ranny Lewis, President of the Board; Don Sanders, Treasurer; Don Devore, Vice President of the Board; Bob Campbell, Financial Advisor; and Pam Sanders; Bookkeeper.