

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

EXAMINATION REPORT  
OF  
UNION TOWNSHIP  
UNION COUNTY, INDIANA  
January 1, 2006 to December 31, 2007



**FILED**  
01/26/2009



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OFFICIALS

Office

Official

Term

Trustee

Mark Rosenberger

01-01-03 to 12-31-10

Chairman of the  
Township Board

Don Reiboldt

01-01-06 to 12-31-08



**STATE OF INDIANA**  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF UNION TOWNSHIP, UNION COUNTY, INDIANA

We have examined the financial information presented herein of Union Township (Township), for the period of January 1, 2006 to December 31, 2007. The Township'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 Township 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.

STATE BOARD OF ACCOUNTS

December 23, 2008

UNION TOWNSHIP, UNION COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY 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 Funds:				
Township	\$ 6,388	\$ 11,972	\$ 11,638	\$ 6,722
Dog	433	162	595	-
Township Assistance	5,131	100	350	4,881
Firefighting	3,832	7,937	7,345	4,424
Rainy Day	471	-	-	471
Cemetery	1,464	83	-	1,547
Levy Excess	347	324	347	324
Fiduciary Fund:				
Payroll Withholdings	-	444	-	444
Totals	<u>\$ 18,066</u>	<u>\$ 21,022</u>	<u>\$ 20,275</u>	<u>\$ 18,813</u>

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 6,722	\$ 9,357	\$ 11,536	\$ 4,543
Township Assistance	4,881	889	414	5,356
Firefighting	4,424	7,684	8,000	4,108
Rainy Day	471	28	-	499
Cemetery	1,547	118	-	1,665
Levy Excess	324	-	-	324
Fiduciary Fund:				
Payroll Withholdings	444	444	444	444
Totals	<u>\$ 18,813</u>	<u>\$ 18,520</u>	<u>\$ 20,394</u>	<u>\$ 16,939</u>

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

UNION TOWNSHIP, UNION COUNTY  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, and general administrative services.

Note 2. Fund Accounting

The Township 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 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 Township 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 Township on or prior to December 31 of the year collected.

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 Township 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.

UNION TOWNSHIP, UNION COUNTY  
EXAMINATION RESULT AND COMMENT

TELEPHONE PAYMENTS

Records presented for examination included claims paid for the entire telephone basic service totaling \$388 in 2006 and \$389 in 2007.

If the township office is in the home, and the telephone (only phone) is in the township name in the phone directory, the additional cost of that phone being listed as a township phone is reimbursable. Up to 50% of the base monthly service billing may also be reimbursed if approved by the township board in accordance with IC 36-6-8-3. Additionally, 100% of all documented long distance township business calls may be reimbursed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

IC 12-20-5.5-3 provides the township trustee shall ensure adequate access to township assistance services, including a published telephone number in the name of the township. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, UNION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 23, 2008, with Mark Rosenberger, Trustee. The official concurred with our finding.