

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

EXAMINATION REPORT  
OF  
GREENE TOWNSHIP  
ST. JOSEPH COUNTY, INDIANA  
January 1, 2007 to December 31, 2009



**FILED**  
04/01/2010



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
Supplementary Information:	
Schedule of Capital Assets.....	6
Examination Result and Comment:	
List of Employees Not Filed With County Treasurer .....	7
Exit Conference.....	8

OFFICIALS

Office

Official

Term

Trustee

Sandra K. Ort

01-01-07 to 12-31-10

President of the  
Township Board

Barbara D. Woods

01-01-07 to 12-31-10



**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](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREENE TOWNSHIP, ST. JOSEPH COUNTY, INDIANA

We have examined the financial information presented herein of Greene Township (Township), for the period of January 1, 2007 to December 31, 2009. 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, 2007, 2008, and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. The schedule has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on the schedule.

STATE BOARD OF ACCOUNTS

February 2, 2010

GREENE TOWNSHIP, ST. JOSEPH COUNTY  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2007, 2008, And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 21,037	\$ 29,463	\$ 31,175	\$ 19,325
Township Assistance	18,859	4,241	3,452	19,648
Firefighting	18,086	59,042	50,355	26,773
Community Center	34,560	10,470	7,170	37,860
Rainy Day	-	2,488	333	2,155
Totals	<u>\$ 92,542</u>	<u>\$ 105,704</u>	<u>\$ 92,485</u>	<u>\$ 105,761</u>

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 19,325	\$ 16,024	\$ 33,619	\$ 1,730
Township Assistance	19,648	1,962	5,242	16,368
Firefighting	26,773	38,805	63,886	1,692
Community Center	37,860	8,088	7,716	38,232
Rainy Day	2,155	15,449	10,600	7,004
Totals	<u>\$ 105,761</u>	<u>\$ 80,328</u>	<u>\$ 121,063</u>	<u>\$ 65,026</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 1,730	\$ 63,361	\$ 38,855	\$ 26,236
Township Assistance	16,368	6,422	3,404	19,386
Firefighting	1,692	52,736	50,630	3,798
Community Center	38,232	8,653	8,465	38,420
Rainy Day	7,004	5,804	1,554	11,254
Totals	<u>\$ 65,026</u>	<u>\$ 136,976</u>	<u>\$ 102,908</u>	<u>\$ 99,094</u>

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

GREENE TOWNSHIP, ST. JOSEPH 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, culture and recreation, 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 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 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.

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.

GREENE TOWNSHIP, ST. JOSEPH COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 As of December 31, 2009

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, not being depreciated:	
Buildings	\$ 117,631
Improvements other than buildings	19,100
Machinery and equipment	<u>33,724</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 170,455</u></u>

GREENE TOWNSHIP, ST. JOSEPH COUNTY  
EXAMINATION RESULT AND COMMENT

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

Officials or employees of the Township had money due from the Township, but a list of such employees was not certified to the County Treasurer in 2008 nor 2009.

IC 6-1.1-22-14(a) states in part: "On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision . . . shall certify the names and addresses of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

GREENE TOWNSHIP, ST. JOSEPH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 2, 2010, with Sandra K. Ort. The official concurred with our finding.