

B36211

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

EXAMINATION REPORT  
OF  
GREENE TOWNSHIP  
WAYNE COUNTY, INDIANA  
January 1, 2008 to December 31, 2009



**FILED**  
04/19/2010



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OFFICIALS

Office

Official

Term

Trustee

Rebecca S. Brown

01-01-07 to 12-31-10

Chairman of the  
Township Board

Frank Monroe

01-01-08 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREENE TOWNSHIP, WAYNE COUNTY, INDIANA

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

STATE BOARD OF ACCOUNTS

March 24, 2010

GREENE TOWNSHIP, WAYNE COUNTY  
 SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 As Of And For The Years Ended December 31, 2008 And 2009

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 20,402	\$ 9,077	\$ 17,897	\$ 11,582
Township Assistance	16,107	1,470	5,873	11,704
Firefighting	65,154	26,734	74,895	16,993
Levy Excess	614	-	-	614
Rainy Day	1,814	-	-	1,814
Cumulative Fire	<u>95,376</u>	<u>15,534</u>	<u>17,367</u>	<u>93,543</u>
Totals	<u>\$ 199,467</u>	<u>\$ 52,815</u>	<u>\$ 116,032</u>	<u>\$ 136,250</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 11,582	\$ 18,193	\$ 15,677	\$ 14,098
Township Assistance	11,704	4,160	2,593	13,271
Firefighting	16,993	69,570	45,008	41,555
Levy Excess	614	-	-	614
Rainy Day	1,814	-	-	1,814
Cumulative Fire	<u>93,543</u>	<u>22,483</u>	<u>20,000</u>	<u>96,026</u>
Totals	<u>\$ 136,250</u>	<u>\$ 114,406</u>	<u>\$ 83,278</u>	<u>\$ 167,378</u>

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

GREENE TOWNSHIP, WAYNE 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 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.

GREENE TOWNSHIP, WAYNE COUNTY  
EXAMINATION RESULTS AND COMMENTS

SALES TAX

Sales tax of \$111.50 was paid for some purchases. \$83.98 of the sales tax paid was paid prior to the prior examination exit date and \$27.52 was paid after the prior examination exit date. We requested repayment of \$27.52 from the Trustee to the Township. The Trustee repaid \$27.52 on March 25, 2010.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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.

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, WAYNE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 24, 2010, with Rebecca S. Brown, Trustee. The official concurred with our findings.