

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

EXAMINATION REPORT
OF
MAUMEE TOWNSHIP
ALLEN COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
05/03/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brian Hoepner	01-01-07 to 12-31-10
Chairman of the Township Board	Mark Hoepner	01-01-08 to 12-31-08
	Jeffrey Abbott	01-01-09 to 12-31-09
	Roger Rekeweg	01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF MAUMEE TOWNSHIP, ALLEN COUNTY, INDIANA

We have examined the financial information presented herein of Maumee 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

April 19, 2010

MAUMEE TOWNSHIP, ALLEN 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	\$ 15,783	\$ 20,079	\$ 23,168	\$ 12,694
Township Assistance	9,171	1,029	1,434	8,766
Firefighting	25,623	106,139	110,812	20,950
Park and Recreation	17,165	36,200	29,280	24,085
Fire Debt	14,212	26,667	38,427	2,452
Cumulative Fire	<u>38,247</u>	<u>18,983</u>	<u>2,000</u>	<u>55,230</u>
Totals	<u>\$ 120,201</u>	<u>\$ 209,097</u>	<u>\$ 205,121</u>	<u>\$ 124,177</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 12,694	\$ 28,373	\$ 27,625	\$ 13,442
Township Assistance	8,766	1,029	2,546	7,249
Firefighting	20,950	113,395	105,435	28,910
Park and Recreation	24,085	31,614	37,288	18,411
Fire Debt	2,452	1,359	1,359	2,452
Rainy Day	-	20,744	-	20,744
Cumulative Fire	<u>55,230</u>	<u>15,640</u>	<u>35,000</u>	<u>35,870</u>
Totals	<u>\$ 124,177</u>	<u>\$ 212,154</u>	<u>\$ 209,253</u>	<u>\$ 127,078</u>

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

MAUMEE TOWNSHIP, ALLEN 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.

MAUMEE TOWNSHIP, ALLEN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The Township has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Notes and loans payable		
Acreage for Park	\$ 247,500	\$ 47,571

MAUMEE TOWNSHIP, ALLEN COUNTY
EXAMINATION RESULT AND COMMENT

CAPITAL ASSET RECORDS

Information presented for examination did not indicate an inventory or record of capital assets.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Asset Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

MAUMEE TOWNSHIP, ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 19, 2010, with Brian Hoepfner, Trustee.