

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

MONROE TOWNSHIP

DELAWARE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

05/11/2012



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OFFICIALS

Office

Official

Term

Trustee

Nyoka Johnson  
Ivan Gregory

01-01-07 to 12-31-10  
01-01-11 to 12-31-14

Chairman of the  
Township Board

Lawrence Shirey

01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF MONROE TOWNSHIP, DELAWARE COUNTY, INDIANA

We have examined the financial statement of Monroe Township (Township), for the period of January 1, 2010 to December 31, 2010. The Township's management is responsible for the financial statement. 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 statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Township for the year ended December 31, 2010, on the basis of accounting described in Note 1.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis 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 financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Township's management and the Township Board, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 12, 2011

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## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the Township. The financial statement and notes are presented as intended by the Township.

MONROE TOWNSHIP, DELAWARE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township	\$ 11,541	\$ 42,966	\$ 47,129	\$ 7,378
Township Assistance	(3,203)	27,191	22,712	1,276
Fire Fighting	2,012	63,621	44,315	21,318
Cumulative Fire	68,372	49,626	59,412	58,586
Fire Debt	53,625	84,584	125,807	12,402
Levy Excess	1,070	428	-	1,498
Rainy Day	2,079	-	564	1,515
Donations	402	9,085	9,487	-
Cemeteries	2,995	6,032	7,840	1,187
Withholdings	(6,126)	14,108	7,982	-
Totals	<u>\$ 132,767</u>	<u>\$ 297,641</u>	<u>\$ 325,248</u>	<u>\$ 105,160</u>

The accompanying notes to the financial statement are an integral part of the statement.

MONROE TOWNSHIP, DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statement presents the financial information for the Township (primary government), and does not include financial information for any of the Township's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the Township (primary government).

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MONROE TOWNSHIP, DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

MONROE TOWNSHIP, DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Township may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

MONROE TOWNSHIP, DELAWARE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. *Deposits and Investments***

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize 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.

**Note 5. *Risk Management***

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the Township by recording as a disbursement and replacement items purchased.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the Township which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared and/or approved by management of the Township. It is presented as intended by the Township.

MONROE TOWNSHIP, DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	Township	Township Assistance	Fire Fighting	Cumulative Fire	Fire Debt	Levy Excess
Cash and investments - beginning	\$ 11,541	\$ (3,203)	\$ 2,012	\$ 68,372	\$ 53,625	\$ 1,070
Receipts:						
Taxes	41,743	27,176	62,793	24,303	60,317	-
Other receipts	1,223	15	828	25,323	24,267	428
Total receipts	<u>42,966</u>	<u>27,191</u>	<u>63,621</u>	<u>49,626</u>	<u>84,584</u>	<u>428</u>
Disbursements:						
Personal services	23,030	1,000	2,675	-	-	-
Supplies	6	860	11,678	-	-	-
Other services and charges	24,093	7,322	29,962	-	-	-
Capital outlay	-	-	-	35,199	101,594	-
Other disbursements	-	13,530	-	24,213	24,213	-
Total disbursements	<u>47,129</u>	<u>22,712</u>	<u>44,315</u>	<u>59,412</u>	<u>125,807</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,163)</u>	<u>4,479</u>	<u>19,306</u>	<u>(9,786)</u>	<u>(41,223)</u>	<u>428</u>
Cash and investments - ending	<u>\$ 7,378</u>	<u>\$ 1,276</u>	<u>\$ 21,318</u>	<u>\$ 58,586</u>	<u>\$ 12,402</u>	<u>\$ 1,498</u>

MONROE TOWNSHIP, DELAWARE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Rainy Day	Donations	Cemeteries	Withholdings	Totals
Cash and investments - beginning	\$ 2,079	\$ 402	\$ 2,995	\$ (6,126)	\$ 132,767
Receipts:					
Taxes	-	-	6,028	-	222,360
Other receipts	-	9,085	4	14,108	75,281
Total receipts	-	9,085	6,032	14,108	297,641
Disbursements:					
Personal services	275	-	1,974	6,577	35,531
Supplies	-	4,150	2,506	-	19,200
Other services and charges	277	337	649	1,405	64,045
Capital outlay	-	5,000	2,700	-	144,493
Other disbursements	12	-	11	-	61,979
Total disbursements	564	9,487	7,840	7,982	325,248
Excess (deficiency) of receipts over disbursements	(564)	(402)	(1,808)	6,126	(27,607)
Cash and investments - ending	\$ 1,515	\$ -	\$ 1,187	\$ -	\$ 105,160

MONROE TOWNSHIP, DELAWARE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The Township has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Fire Truck Loan	\$ <u>158,239</u>	\$ <u>90,103</u>

MONROE TOWNSHIP, DELAWARE COUNTY  
EXAMINATION RESULTS AND COMMENTS

***ANNUAL REPORT***

The Annual Report contained numerous errors. These errors were corrected for report presentation.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 7)

***SUPPORTING DOCUMENTATION***

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. In addition, some payments were made for amounts that were different than the supporting documentation. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***PUBLIC RECORDS RETENTION***

There were numerous checks that were noted in the ledger as being void. These checks were not retained for examination.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***PENALTIES, INTEREST, AND OTHER CHARGES***

Information presented for examination indicated that, in some cases, amounts payable to vendors and other suppliers of goods and services were not being paid until two months after the invoice dates. As a result, late fees of \$2.92 were paid. In addition, penalties and interest of \$2.57 and \$34.72 were paid to the Internal Revenue Service and Indiana Department of Revenue, respectively, for late payment of withholding taxes. Nyoka Johnson, former Trustee, repaid the \$40.21 in late fees, penalties, and interest paid on January 9, 2012. (See Summary of Charges, page 21)

MONROE TOWNSHIP, DELAWARE COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***REIMBURSEMENTS - QUESTIONED COSTS***

Nyoka Johnson, former Trustee, reimbursed herself from Township funds \$100 towards her personal cell phone bill and \$53.45 for a Cunningham Optical purchase. In addition, Larry Johnson, spouse of the former Trustee and former Township employee, received reimbursement of \$90 with no supporting documentation.

The reimbursements not supported by proper documentation represent a questioned cost. (See Summary of Questioned Cost, page 20)

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for which amounts are claimed, including the nature, name, and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***TRAVEL CLAIMS***

Travel claims were submitted and subsequent payment made for reimbursement for both Nyoka Johnson, former Trustee, and Larry Johnson, former Township employee, for reimbursement at 55 cents per mile. The approved rate of reimbursement was limited to the rate for state officers and employees of 40 cents per mile. As a result, an over payment for travel claims of \$216.90 was made to the former Trustee and her spouse. Nyoka Johnson, former Trustee, repaid \$216.90 for overpayment of travel expenses on January 9, 2012. (See Summary of Charges, page 21)

Indiana Code 36-6-8-3(b) states: "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees. However, this subsection does not apply when the township executive uses a township vehicle in the performance of official duties."

MONROE TOWNSHIP, DELAWARE COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**PAYROLL DEDUCTIONS**

Payments to Board members were made without payroll deductions for taxes.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**APPROPRIATIONS**

The records presented for examination indicated the following disbursements in excess of budgeted appropriations:

Fund	Year	Excess Amount Expended
Township	2010	\$ 717
Fire Debt	2010	8,456
Cemeteries	2010	2,705

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**CREDIT CARDS**

The Township is using credit cards in some instances to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.

MONROE TOWNSHIP, DELAWARE COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***CAPITAL ASSET RECORDS***

The capital asset records presented for examination did not include a total for assets owned. In addition, the records did not include a breakdown between buildings, machinery and equipment or improvements. The records were not maintained up to date as several 2010 purchases were not included in the records.

Every governmental unit should have a complete inventory of all capital assets owned which reflect 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)

MONROE TOWNSHIP, DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2011, with Ivan Gregory, Trustee. The official concurred with our findings.

The contents of this report were discussed on September 12, 2011, with Nyoka Johnson, former Trustee, by phone.

MONROE TOWNSHIP, DELAWARE COUNTY  
SUMMARY OF QUESTIONED COST

	Questioned Cost
Reimbursements - Questioned Cost, page 16	\$ 243.45

A questioned cost is a cost that is questioned by the Board of Accounts because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

MONROE TOWNSHIP, DELAWARE COUNTY  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Nyoka Johnson, former Trustee:			
Penalties, Interest, and Other			
Charges, pages 15 and 16	\$ 40.21	\$	\$
Payment received January 9, 2012			
Check 50333		40.21	-
Travel Claims, page 16	216.90		
Payment received January 9, 2012			
Check 50333		216.90	-
	<u>          </u>	<u>          </u>	<u>          </u>
Totals	<u>\$ 257.11</u>	<u>\$ 257.11</u>	<u>\$ -</u>