

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

ROSS TOWNSHIP

LAKE COUNTY, INDIANA

January 1, 2010 to December 31, 2012



**FILED**  
05/09/2013



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	John Rooda	01-01-10 to 10-21-10
	Donna Stath	10-22-10 to 12-05-10
	Joseph Sudick	12-06-10 to 12-31-14
Chairman of the Township Board	Rich Kendera	01-01-10 to 12-31-11
	Ron Widing	01-01-12 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ROSS TOWNSHIP, LAKE COUNTY, INDIANA

We have examined the accompanying financial statement of Ross Township (Township), for the period of January 1, 2010 to December 31, 2012. The financial statement is the responsibility of the Township's management. Our responsibility is to express an opinion on the financial statement 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Township for the period of January 1, 2010 to December 31, 2012.

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 period of January 1, 2010 to December 31, 2012, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 statements and, accordingly, we express no opinion on them.

Bruce Hartman  
State Examiner

March 14, 2013

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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.

ROSS TOWNSHIP, LAKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Years Ended December 31, 2010, 2011, and 2012

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township General	\$ 202,721	\$ 327,221	\$ 404,613	\$ 125,329
Ems/Ambulance	135,538	8,043	-	143,581
Park And Recreation	455,972	452,508	586,260	322,220
Township Assistance	638,653	138,517	134,233	642,937
Fire Fighting	498,485	15,723	6,311	507,897
Cumulative Fire	31,685	-	31,685	-
Levy Excess	-	2,925	-	2,925
Cash Change Fund	-	5,489	5,489	-
Payroll Withholding	585	162,600	160,076	3,109
Donation	29,761	24,250	14,687	39,324
Township Property Maintenance	352,460	312,415	322,451	342,424
Totals	<u>\$ 2,345,860</u>	<u>\$ 1,449,691</u>	<u>\$ 1,665,805</u>	<u>\$ 2,129,746</u>

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Township General	\$ 125,329	\$ 688,100	\$ 434,608	\$ 378,821
Ems/Ambulance	143,581	3,559	-	147,140
Park And Recreation	322,220	634,097	540,704	415,613
Township Assistance	642,937	171,065	131,992	682,010
Fire Fighting	507,897	21,340	5,750	523,487
Levy Excess	2,925	-	2,925	-
Cash Change Fund	-	7,509	7,509	-
Payroll Withholding	3,109	162,987	162,795	3,301
Donation	39,324	21,456	23,031	37,749
Township Property Maintenance	342,424	536,185	386,675	491,934
Totals	<u>\$ 2,129,746</u>	<u>\$ 2,246,298</u>	<u>\$ 1,695,989</u>	<u>\$ 2,680,055</u>

Fund	Cash and Investments 1-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Township General	\$ 378,821	\$ 409,054	\$ 357,390	\$ 430,485
Ems/Ambulance	147,140	2,878	-	150,018
Park And Recreation	415,613	492,000	470,127	437,486
Township Assistance	682,010	135,898	204,197	613,711
Fire Fighting	523,487	18,048	317,100	224,435
Levy Excess	-	-	-	-
Cash Change Fund	-	5,300	5,300	-
Payroll Withholding	3,301	158,588	159,106	2,783
Donation	37,749	23,548	28,984	32,313
Township Property Maintenance	491,934	356,603	343,967	504,570
Totals	<u>\$ 2,680,055</u>	<u>\$ 1,601,917</u>	<u>\$ 1,886,171</u>	<u>\$ 2,395,801</u>

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

ROSS TOWNSHIP, LAKE 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: health and social services (township assistance) and culture and recreation (parks and/or community centers).

The accompanying financial statement presents the financial information for the Township.

*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 include 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.

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

ROSS TOWNSHIP, LAKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

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 include 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.

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.

ROSS TOWNSHIP, LAKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

**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.

ROSS TOWNSHIP, LAKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Township authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

For additional financial information, the Township's Annual Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

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 Reports of the Township which are 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 approved by management of the Township. It is presented as intended by the Township.

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

	Township General	Ems/Ambulance	Park And Recreation	Township Assistance	Fire Fighting	Cumulative Fire	Levy Excess	Cash Change Fund	Payroll Withholding	Donation	Township Property Maintenance	Totals
Cash and investments - beginning	\$ 202,721	\$ 135,538	\$ 455,972	\$ 638,653	\$ 498,485	\$ 31,685	\$ -	\$ -	\$ 585	\$ 29,761	\$ 352,460	\$ 2,345,860
Receipts:												
Taxes	267,711	8,043	284,638	138,386	12,125	-	2,925	-	-	-	265,105	978,933
Charges for services	33,408	-	162,351	-	-	-	-	-	-	-	45,475	241,234
Other receipts	26,102	-	5,519	131	3,598	-	-	5,489	162,600	24,250	1,835	229,524
Total receipts	<u>327,221</u>	<u>8,043</u>	<u>452,508</u>	<u>138,517</u>	<u>15,723</u>	<u>-</u>	<u>2,925</u>	<u>5,489</u>	<u>162,600</u>	<u>24,250</u>	<u>312,415</u>	<u>1,449,691</u>
Disbursements:												
Personal services	281,932	-	402,712	94,077	-	-	-	-	-	-	191,235	969,956
Supplies	11,368	-	50,931	727	-	-	-	-	-	11,461	21,560	96,047
Other services and charges	111,313	-	127,128	2,444	6,311	-	-	-	-	3,226	109,656	360,078
Capital outlay	-	-	-	-	-	31,685	-	-	-	-	-	31,685
Other disbursements	-	-	5,489	36,985	-	-	-	5,489	160,076	-	-	208,039
Total disbursements	<u>404,613</u>	<u>-</u>	<u>586,260</u>	<u>134,233</u>	<u>6,311</u>	<u>31,685</u>	<u>-</u>	<u>5,489</u>	<u>160,076</u>	<u>14,687</u>	<u>322,451</u>	<u>1,665,805</u>
Excess (deficiency) of receipts over disbursements	<u>(77,392)</u>	<u>8,043</u>	<u>(133,752)</u>	<u>4,284</u>	<u>9,412</u>	<u>(31,685)</u>	<u>2,925</u>	<u>-</u>	<u>2,524</u>	<u>9,563</u>	<u>(10,036)</u>	<u>(216,114)</u>
Cash and investments - ending	<u>\$ 125,329</u>	<u>\$ 143,581</u>	<u>\$ 322,220</u>	<u>\$ 642,937</u>	<u>\$ 507,897</u>	<u>\$ -</u>	<u>\$ 2,925</u>	<u>\$ -</u>	<u>\$ 3,109</u>	<u>\$ 39,324</u>	<u>\$ 342,424</u>	<u>\$ 2,129,746</u>

ROSS TOWNSHIP, LAKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	Township General	Ems/Ambulance	Park And Recreation	Township Assistance	Fire Fighting	Levy Excess	Cash Change Fund	Payroll Withholding	Donation	Township Property Maintenance	Totals
Cash and investments - beginning	\$ 125,329	\$ 143,581	\$ 322,220	\$ 642,937	\$ 507,897	\$ 2,925	\$ -	\$ 3,109	\$ 39,324	\$ 342,424	\$ 2,129,746
Receipts:											
Taxes	627,150	2,153	450,795	163,287	3,214	-	-	-	-	470,485	1,717,084
Intergovernmental	19,852	1,406	15,765	6,131	18,120	-	-	-	-	16,057	77,331
Charges for services	25,192	-	159,578	-	-	-	-	-	-	47,712	232,482
Other receipts	15,906	-	7,959	1,647	6	-	7,509	162,987	21,456	1,931	219,401
Total receipts	<u>688,100</u>	<u>3,559</u>	<u>634,097</u>	<u>171,065</u>	<u>21,340</u>	<u>-</u>	<u>7,509</u>	<u>162,987</u>	<u>21,456</u>	<u>536,185</u>	<u>2,246,298</u>
Disbursements:											
Personal services	311,869	-	384,100	89,711	-	-	-	-	-	236,373	1,022,053
Supplies	10,461	-	44,166	314	-	-	-	-	21,885	17,963	94,789
Other services and charges	110,726	-	101,654	41,967	5,750	-	-	-	1,146	95,827	357,070
Capital outlay	1,509	-	3,375	-	-	-	-	-	-	36,474	41,358
Other disbursements	43	-	7,409	-	-	2,925	7,509	162,795	-	38	180,719
Total disbursements	<u>434,608</u>	<u>-</u>	<u>540,704</u>	<u>131,992</u>	<u>5,750</u>	<u>2,925</u>	<u>7,509</u>	<u>162,795</u>	<u>23,031</u>	<u>386,675</u>	<u>1,695,989</u>
Excess (deficiency) of receipts over disbursements	<u>253,492</u>	<u>3,559</u>	<u>93,393</u>	<u>39,073</u>	<u>15,590</u>	<u>(2,925)</u>	<u>-</u>	<u>192</u>	<u>(1,575)</u>	<u>149,510</u>	<u>550,309</u>
Cash and investments - ending	<u>\$ 378,821</u>	<u>\$ 147,140</u>	<u>\$ 415,613</u>	<u>\$ 682,010</u>	<u>\$ 523,487</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,301</u>	<u>\$ 37,749</u>	<u>\$ 491,934</u>	<u>\$ 2,680,055</u>

ROSS TOWNSHIP, LAKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012

	Township General	Ems/Ambulance	Park And Recreation	Township Assistance	Fire Fighting	Levy Excess	Cash Change Fund	Payroll Withholding	Donation	Township Property Maintenance	Totals
Cash and investments - beginning	\$ 378,821	\$ 147,140	\$ 415,613	\$ 682,010	\$ 523,487	\$ -	\$ -	\$ 3,301	\$ 37,749	\$ 491,934	\$ 2,680,055
Receipts:											
Taxes	358,720	1,262	290,642	115,209	-	-	-	-	-	290,642	1,056,475
Intergovernmental	20,150	1,616	16,326	6,472	17,867	-	-	-	-	16,326	78,757
Charges for services	-	-	174,835	-	-	-	-	-	-	34,700	209,535
Other receipts	30,184	-	10,197	14,217	181	-	5,300	158,588	23,548	14,935	257,150
Total receipts	409,054	2,878	492,000	135,898	18,048	-	5,300	158,588	23,548	356,603	1,601,917
Disbursements:											
Personal services	245,960	-	285,931	158,630	-	-	-	-	-	193,912	884,433
Supplies	5,387	-	56,162	1,492	-	-	-	-	27,800	26,389	117,230
Other services and charges	104,768	-	107,405	42,425	317,100	-	-	-	1,184	98,704	671,586
Capital outlay	1,275	-	15,329	1,650	-	-	-	-	-	24,962	43,216
Other disbursements	-	-	5,300	-	-	-	5,300	159,106	-	-	169,706
Total disbursements	357,390	-	470,127	204,197	317,100	-	5,300	159,106	28,984	343,967	1,886,171
Excess (deficiency) of receipts over disbursements	51,664	2,878	21,873	(68,299)	(299,052)	-	-	(518)	(5,436)	12,636	(284,254)
Cash and investments - ending	\$ 430,485	\$ 150,018	\$ 437,486	\$ 613,711	\$ 224,435	\$ -	\$ -	\$ 2,783	\$ 32,313	\$ 504,570	\$ 2,395,801

ROSS TOWNSHIP, LAKE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,542</u>	<u>\$ 1,520</u>

ROSS TOWNSHIP, LAKE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
TowerCo/SBA TC Assets	cell tower lease	<u>\$ 15,870</u>	10-03-01	10-02-16
Total of annual lease payments		<u><u>\$ 15,870</u></u>		

ROSS TOWNSHIP, LAKE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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.

	Ending Balance
Governmental activities:	
Land	\$ 537,000
Buildings	1,345,000
Machinery, equipment and vehicles	512,281
Total governmental activities	2,394,281
Total capital assets	\$ 2,394,281

ROSS TOWNSHIP, LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 14, 2013, with Joseph Sudick, Trustee, and Donna Stath, Chief Deputy. Our examination disclosed no material items that warrant comment at this time.