

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

WINFIELD 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	Rollie Brauer	01-01-10 to 12-31-14
Chairman of the Township Board	Linda Eisenhauer	01-01-10 to 12-31-13



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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statement of Winfield 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 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.

Bruce Hartman
State Examiner

March 4, 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.

WINFIELD 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	\$ 31,247	\$ 135,201	\$ 161,120	\$ 5,328
Park And Recreation	27,796	35,014	35,238	27,572
Township Assistance	13,274	30,429	38,825	4,878
Fire Fighting	165	180,942	177,709	3,398
Cumulative Fire	4,773	26,632	20,620	10,785
Donations	5,330	9,978	10,732	4,576
Totals	<u>\$ 82,585</u>	<u>\$ 418,196</u>	<u>\$ 444,244</u>	<u>\$ 56,537</u>

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Township	\$ 5,328	\$ 188,445	\$ 144,232	\$ 49,541
Park And Recreation	27,572	35,000	38,754	23,818
Township Assistance	4,878	97,474	62,037	40,315
Fire Fighting	3,398	340,940	222,839	121,499
Cumulative Fire	10,785	43,101	40,775	13,111
Donations	4,576	14,059	10,020	8,615
Totals	<u>\$ 56,537</u>	<u>\$ 719,019</u>	<u>\$ 518,657</u>	<u>\$ 256,899</u>

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Township	\$ 49,541	\$ 153,303	\$ 124,389	\$ 78,455
Park And Recreation	23,818	23,523	27,488	19,853
Township Assistance	40,315	26,427	32,160	34,582
Fire Fighting	121,499	201,591	182,887	140,203
Cumulative Fire	13,111	23,099	16,717	19,493
Donations	8,615	19,159	14,613	13,161
Totals	<u>\$ 256,899</u>	<u>\$ 447,102</u>	<u>\$ 398,254</u>	<u>\$ 305,747</u>

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

WINFIELD 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: public safety (fire), 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

WINFIELD 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.

WINFIELD 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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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/.

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.

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

	Township	Park And Recreation	Township Assistance	Fire Fighting	Cumulative Fire	Donations	Totals
Cash and investments - beginning	\$ 31,247	\$ 27,796	\$ 13,274	\$ 165	\$ 4,773	\$ 5,330	\$ 82,585
Receipts:							
Taxes	86,082	12,514	30,071	171,942	24,132	-	324,741
Charges for services	36,114	-	-	-	-	-	36,114
Other receipts	13,005	22,500	358	9,000	2,500	9,978	57,341
Total receipts	<u>135,201</u>	<u>35,014</u>	<u>30,429</u>	<u>180,942</u>	<u>26,632</u>	<u>9,978</u>	<u>418,196</u>
Disbursements:							
Personal services	33,777	-	215	174	-	-	34,166
Supplies	6,241	1,238	156	-	-	937	8,572
Other services and charges	110,102	11,500	1,478	168,535	-	9,795	301,410
Capital outlay	-	-	-	-	18,120	-	18,120
Other disbursements	11,000	22,500	36,976	9,000	2,500	-	81,976
Total disbursements	<u>161,120</u>	<u>35,238</u>	<u>38,825</u>	<u>177,709</u>	<u>20,620</u>	<u>10,732</u>	<u>444,244</u>
Excess (deficiency) of receipts over disbursements	<u>(25,919)</u>	<u>(224)</u>	<u>(8,396)</u>	<u>3,233</u>	<u>6,012</u>	<u>(754)</u>	<u>(26,048)</u>
Cash and investments - ending	<u>\$ 5,328</u>	<u>\$ 27,572</u>	<u>\$ 4,878</u>	<u>\$ 3,398</u>	<u>\$ 10,785</u>	<u>\$ 4,576</u>	<u>\$ 56,537</u>

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

	Township	Park And Recreation	Township Assistance	Fire Fighting	Cumulative Fire	Donations	Totals
Cash and investments - beginning	\$ 5,328	\$ 27,572	\$ 4,878	\$ 3,398	\$ 10,785	\$ 4,576	\$ 56,537
Receipts:							
Taxes	121,862	-	92,771	304,701	40,389	-	559,723
Intergovernmental	7,496	-	4,703	21,239	2,712	-	36,150
Charges for services	32,036	-	-	-	-	-	32,036
Other receipts	27,051	35,000	-	15,000	-	14,059	91,110
Total receipts	<u>188,445</u>	<u>35,000</u>	<u>97,474</u>	<u>340,940</u>	<u>43,101</u>	<u>14,059</u>	<u>719,019</u>
Disbursements:							
Personal services	32,539	-	3,260	-	-	-	35,799
Supplies	3,830	-	-	-	-	-	3,830
Other services and charges	80,520	3,754	58,777	207,839	40,775	10,020	401,685
Other disbursements	27,343	35,000	-	15,000	-	-	77,343
Total disbursements	<u>144,232</u>	<u>38,754</u>	<u>62,037</u>	<u>222,839</u>	<u>40,775</u>	<u>10,020</u>	<u>518,657</u>
Excess (deficiency) of receipts over disbursements	<u>44,213</u>	<u>(3,754)</u>	<u>35,437</u>	<u>118,101</u>	<u>2,326</u>	<u>4,039</u>	<u>200,362</u>
Cash and investments - ending	<u>\$ 49,541</u>	<u>\$ 23,818</u>	<u>\$ 40,315</u>	<u>\$ 121,499</u>	<u>\$ 13,111</u>	<u>\$ 8,615</u>	<u>\$ 256,899</u>

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

	Township	Park And Recreation	Township Assistance	Fire Fighting	Cumulative Fire	Donations	Totals
Cash and investments - beginning	\$ 49,541	\$ 23,818	\$ 40,315	\$ 121,499	\$ 13,111	\$ 8,615	\$ 256,899
Receipts:							
Taxes	99,385	12,356	24,712	185,018	21,200	-	342,671
Intergovernmental	6,896	857	1,715	16,573	1,899	-	27,940
Charges for services	39,497	2,785	-	-	-	-	42,282
Other receipts	7,525	7,525	-	-	-	19,159	34,209
Total receipts	<u>153,303</u>	<u>23,523</u>	<u>26,427</u>	<u>201,591</u>	<u>23,099</u>	<u>19,159</u>	<u>447,102</u>
Disbursements:							
Personal services	32,217	-	6,596	-	-	-	38,813
Supplies	1,963	-	-	-	-	-	1,963
Other services and charges	82,684	19,963	25,564	182,887	-	14,613	325,711
Capital outlay	-	-	-	-	16,717	-	16,717
Other disbursements	7,525	7,525	-	-	-	-	15,050
Total disbursements	<u>124,389</u>	<u>27,488</u>	<u>32,160</u>	<u>182,887</u>	<u>16,717</u>	<u>14,613</u>	<u>398,254</u>
Excess (deficiency) of receipts over disbursements	<u>28,914</u>	<u>(3,965)</u>	<u>(5,733)</u>	<u>18,704</u>	<u>6,382</u>	<u>4,546</u>	<u>48,848</u>
Cash and investments - ending	<u>\$ 78,455</u>	<u>\$ 19,853</u>	<u>\$ 34,582</u>	<u>\$ 140,203</u>	<u>\$ 19,493</u>	<u>\$ 13,161</u>	<u>\$ 305,747</u>

WINFIELD TOWNSHIP, LAKE COUNTY
EXAMINATION RESULTS AND COMMENTS

SALARY RESOLUTION

A salary resolution was not approved by the Township Board for salaries of the Trustee and employees. A similar comment appeared in the prior report.

IC 36-6-6-10 requires the township board to set the salaries; wages; rates of hourly pay; and remuneration other than statutory allowances of all township officials and employees, except assessing officials and employees, for the year 1985 and each year thereafter. However, please remember the township board should RECORD THE SALARIES SO FIXED IN THE TOWNSHIP BOARD MINUTES. A type of format for recording these salaries should be the existing format of Township Form No. 17. We recommend the board set the salaries of township officials and employees, except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

DISBURSEMENT DEFICIENCIES

1. Several travel payments were observed which did not contain adequate supporting documentation such as receipts and invoices.
2. The trustee was being paid a monthly mileage amount instead of being reimbursed for actual mileage. The Mileage Claim, Form 101 is not being used.
3. Payments were made for accounting services and the individual was not on the salary resolution or a contract.
4. Attorney payments were made with no contract.

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)

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3). The State rate effective October 1, 2009 is \$.40 per mile. Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made.

Official Opinion 74 of the Indiana Attorney General, issued in 1953, concluded there is no statutory authority for payment of a fixed amount of travel allowance to public employees and that a public employer may not reimburse an employee for travel expense which is, in fact, not incurred by the employee. Also, there is no authority for a travel allowance to be paid without regard to the number of miles, if any, actually traveled.

Therefore, the State Board of Accounts is of the audit position that a fixed amount for travel allowance should not be paid. The prescribed method is to reimburse the employee for travel on the basis of a claim filed on Mileage Claim, Form 101. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

WINFIELD TOWNSHIP, LAKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

RECEIPT ISSUANCE

Township Trustee's Receipt, Form 16, was not in use. Receipts were not issued for upon any payments to the Township. A similar comment appeared in the prior report.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

NOTICE OF TOWNSHIP ASSISTANCE ACTION FORM TA-1A

When an application for township assistance has been received and reviewed by the Trustee, the action taken by the trustee must be completed on the Notice of Township Assistance Action Form TA-1A and maintained in the applicant's file. Form TA-1A was not consistently being completed and maintained.

Immediately after any action is taken upon a completed township assistance application or, in the case of termination or reduction of existing benefits, before action is taken, a "Notice of Township Assistance Action" form shall be delivered to the applicant or recipient in person or by first class United States mail at said person's last known address. A copy of each completed "Notice" shall be filed with the applicant's application in the trustee's office. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 6)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

BOARD MINUTES

The following items were noted concerning the Township Board minutes:

1. The Township Board did not organize each January and elect a Chairman and Secretary.
2. The Township Board did not organize as a board of finance.

The township board shall meet annually on or before the first Tuesday after the first Monday in January at the office of the township trustee. The board shall meet and organize annually on the above date by electing one of its members chairman and one of its member's secretary for that year. Any two members shall constitute a quorum. IC 36-6-6-4; IC 36-6-6-7

WINFIELD TOWNSHIP, LAKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

If a newly elected township board holds a special meeting before the first Tuesday after the first Monday in the January following its election, it shall elect a chairman and a secretary before conducting any other business. The chairman and secretary elected at the special meeting retain those positions until the first Tuesday after the first Monday in January of the year following the special meeting. IC 36-6-6-7

The board shall meet annually on or before the third Tuesday after the first Monday in January to consider and approve in whole or in part the annual report of the township trustee. IC 36-6-6-9 (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 5)

The township board shall constitute a board of finance for their respective townships. They shall annually after the first Monday and on or before the last day of January meet and organize as a board of finance. IC 5-13-7-5, IC 5-13-7-6 (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 5)

WINFIELD TOWNSHIP, LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 4, 2013, with Rollie Brauer, Trustee, and Linda Eisenhower, Chairman of the Township Board. The officials concurred with our findings.