

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

JEFFERSON TOWNSHIP

GREENE COUNTY, INDIANA

January 1, 2010 to December 31, 2011



FILED
05/21/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Michael W. Steward Risa Dyar	01-01-10 to 12-31-10 01-01-11 to 12-31-14
Chairman of the Township Board	Jeffery Swedran	01-01-10 to 12-31-13



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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statements of Jefferson Township (Township), for the period of January 1, 2010 to December 31, 2011. The financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on the financial statements 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 statements 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 statements 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 statements 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 statements referred to above do 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, 2011.

In our opinion, the financial statements referred to above present 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, 2011, 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. 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 11, 2013

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FINANCIAL STATEMENTS

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

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

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township	\$ 89,199	\$ 50,397	\$ 32,340	\$ 107,256
Township Assistance	116,489	21,291	15,467	122,313
Fire Fighting	84,499	-	84,499	-
Cumulative Fire	137,908	-	137,908	-
Park And Recreation	16,917	1,978	2,000	16,895
Levy Excess	-	172	-	172
Rainy Day	27,885	4,727	-	32,612
Cemetery	551	-	551	-
Payroll Withholdings	1,283	3,888	3,975	1,196
Totals	<u>\$ 474,731</u>	<u>\$ 82,453</u>	<u>\$ 276,740</u>	<u>\$ 280,444</u>

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

JEFFERSON TOWNSHIP, GREENE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Township	\$ 107,256	\$ 53,113	\$ 26,828	\$ 133,541
Park And Recreation	16,895	2,279	1,500	17,674
Township Assistance	122,313	30,421	20,813	131,921
Rainy Day	32,612	-	-	32,612
Levy Excess	172	-	-	172
Cemetery Fund	-	600	-	600
Payroll Withholdings	1,196	2,379	3,575	-
Totals	<u>\$ 280,444</u>	<u>\$ 88,792</u>	<u>\$ 52,716</u>	<u>\$ 316,520</u>

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

JEFFERSON TOWNSHIP, GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are 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 statements. 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.

JEFFERSON TOWNSHIP, GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 statements. 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.

JEFFERSON TOWNSHIP, GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

JEFFERSON TOWNSHIP, GREENE COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

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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 statements 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.

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

	<u>Township</u>	<u>Township Assistance</u>	<u>Fire Fighting</u>	<u>Cumulative Fire</u>	<u>Park And Recreation</u>	<u>Levy Excess</u>	<u>Rainy Day</u>	<u>Cemetery</u>	<u>Payroll Withholdings</u>	<u>Totals</u>
Cash and investments - beginning	\$ 89,199	\$ 116,489	\$ 84,499	\$ 137,908	\$ 16,917	\$ -	\$ 27,885	\$ 551	\$ 1,283	\$ 474,731
Receipts:										
Taxes	49,787	19,723	-	-	1,978	172	-	-	-	71,660
Other receipts	610	1,568	-	-	-	-	4,727	-	3,888	10,793
Total receipts	<u>50,397</u>	<u>21,291</u>	<u>-</u>	<u>-</u>	<u>1,978</u>	<u>172</u>	<u>4,727</u>	<u>-</u>	<u>3,888</u>	<u>82,453</u>
Disbursements:										
Personal services	19,027	2,600	-	-	-	-	-	-	-	21,627
Supplies	239	-	-	-	-	-	-	-	-	239
Other services and charges	13,074	324	84,499	-	2,000	-	-	551	-	100,448
Capital outlay	-	-	-	137,908	-	-	-	-	-	137,908
Other disbursements	-	12,543	-	-	-	-	-	-	3,975	16,518
Total disbursements	<u>32,340</u>	<u>15,467</u>	<u>84,499</u>	<u>137,908</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>551</u>	<u>3,975</u>	<u>276,740</u>
Excess (deficiency) of receipts over disbursements	<u>18,057</u>	<u>5,824</u>	<u>(84,499)</u>	<u>(137,908)</u>	<u>(22)</u>	<u>172</u>	<u>4,727</u>	<u>(551)</u>	<u>(87)</u>	<u>(194,287)</u>
Cash and investments - ending	<u>\$ 107,256</u>	<u>\$ 122,313</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,895</u>	<u>\$ 172</u>	<u>\$ 32,612</u>	<u>\$ -</u>	<u>\$ 1,196</u>	<u>\$ 280,444</u>

JEFFERSON TOWNSHIP, GREENE 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	Rainy Day	Levy Excess	Cemetery Fund	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 107,256	\$ 16,895	\$ 122,313	\$ 32,612	\$ 172	\$ -	\$ 1,196	\$ 280,444
Receipts:								
Taxes	17,279	1,843	19,169	-	-	-	-	38,291
Intergovernmental	25,651	177	1,864	-	-	-	-	27,692
Other receipts	10,183	259	9,388	-	-	600	2,379	22,809
Total receipts	<u>53,113</u>	<u>2,279</u>	<u>30,421</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>2,379</u>	<u>88,792</u>
Disbursements:								
Personal services	13,986	-	3,860	-	-	-	-	17,846
Supplies	401	-	210	-	-	-	-	611
Other services and charges	11,125	1,500	16,743	-	-	-	-	29,368
Other disbursements	1,316	-	-	-	-	-	3,575	4,891
Total disbursements	<u>26,828</u>	<u>1,500</u>	<u>20,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,575</u>	<u>52,716</u>
Excess (deficiency) of receipts over disbursements	<u>26,285</u>	<u>779</u>	<u>9,608</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>(1,196)</u>	<u>36,076</u>
Cash and investments - ending	<u>\$ 133,541</u>	<u>\$ 17,674</u>	<u>\$ 131,921</u>	<u>\$ 32,612</u>	<u>\$ 172</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 316,520</u>

JEFFERSON TOWNSHIP, GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

Michael W. Steward, former Trustee, received a \$2,000 payment for the year 2010 which was not included in the payroll system or on the salary resolution. The check was written on November 20, 2010; however, the supporting documentation presented for examination was dated December 15, 2010. The supporting documentation stated "Cemetery Care/Stone Maintenance 2007-2010, \$2,000 for services rendered." However, there was no detailed information presented to substantiate the \$2,000 invoice over his four year term of office. Documentation was provided to determine a payment of \$2,000 from Mr. Steward was deposited into the Township's bank account on March 20, 2013. (See Summary of Charges, page 21)

Indiana Code 36-6-4-3 states in part: "The executive shall do the following: . . . (9) provide and maintain cemeteries under IC 23-14 . . ."

Indiana Code 36-6-6-10 states in part: "(b) The township legislative body shall fix the (1) salaries; (2) wages; (3) rates of hourly pay . . . of all officers and employees of the township . . . (d) Except as provided in subsection (h) the township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed . . ."

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 17)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting documentation 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)

We are not aware of any statutory provisions which would allow a trustee to circumvent a township board's authority to "fix the salaries" of a trustee by "contracting with themselves" to provide cemetery care, paying themselves from poor relief, etc. Therefore, the State Board of Accounts is of the audit position that (with the exception provided for assessing) compensation provided by a township board in accordance with IC 36-6-6-10 is all inclusive for duties performed by a trustee. (Township Bulletin and Uniform Compliance Guidelines, Volume 262)

CONTRACTS

Records presented for examination indicated payments were made for cemetery maintenance and mowing in the amount of \$10,000 in 2010 without contracts.

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)

JEFFERSON TOWNSHIP, GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

DONATIONS

The Township donated \$2,551 and \$1,500 in 2010 and 2011, respectively, to the White River Valley Youth Football League, Worthington Garden Club, and Worthington Senior Center.

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

APPROPRIATIONS

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

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Fire Fighting	2010	\$ 84,499
Cumulative Fire	2010	137,908

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."

OFFICIAL BOND

Michael W. Steward, former Trustee, was covered by surety bond issued by Western Surety in the amount of \$15,000 for the period January 1, 2007 to December 31, 2010.

Indiana Code 5-4-1-18(c) states in part:

". . . the fiscal bodies of the respective units shall fix the amount of the bond of . . . township trustees . . . as follows:

- (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee."

JEFFERSON TOWNSHIP, GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

INVESTMENT MATURITY LIMITATIONS

The Township purchased certificates of deposits, which have a stated maturity in excess of two years.

During the examination period, Indiana Code 5-13-9-5.6 stated in part:

" . . . investments made under this chapter must have a stated final maturity of not more than . . .
(3) two (2) years . . . after the date of purchase or entry into a repurchase agreement."

TOWNSHIP ASSISTANCE

1. Application for Township Assistance (TA-1) did not contain the Trustee's signature nor was there any evidence of an investigation.
2. Notice of Township Assistance Action (TA-1A) was not used.

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)

The township trustee shall carefully investigate the circumstances of the applicant and each member of the applicant's household to ascertain their legal residence, their physical condition relating to sickness or health, their present and previous occupation, their names and ages, the ability and capacity for labor of all members of the household, and the cause of the applicant's or household members condition if the applicant's household member is found to be in distress and the cause can be ascertained, whether an applicant or member of the applicant's household is entitled to income in the immediate future from any source including past or present employment, pending claims that may result in monetary award, or pending determination for assistance from any other federal or state governmental entity. (Form TA-1) The trustee shall ascertain, as far as possible, whether such persons have relatives able and willing to assist them. Indiana Code 12-20-6-9 (Accounting and Uniform Compliance Guidelines for Townships, Chapter 6)

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 for Townships, Chapter 6)

RECORDS NOT TURNED OVER TO NEWLY ELECTED TRUSTEE

When records were requested for the January 1, 2010 to December 31, 2011 examination of Jefferson Township the following Township records had not been turned over to the current Trustee, who took office on January 1, 2010:

1. Minutes for 2007-2010.
2. Resolutions.
3. Form 17, Resolution Recommending Salaries of Township Officers and Employees.

JEFFERSON TOWNSHIP, GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

On February 6, 2013, former Trustee, Michael W. Steward, was contacted by State Board of Accounts requesting these records for examination. On February 7, 2013, he turned these records over to the current Trustee.

Indiana Code 36-6-4-14 states:

"When his term of office expires, the executive shall: (1) immediately deliver to the new executive custody of all funds and property of the township, except records necessary in the preparation of his annual report; (2) deliver to the new executive, not later than the second Monday in the next January, his annual report and any records he has retained; and (3) attend the annual meeting of the township legislative body held under IC 36-6-6-9 and submit to inquiries from the legislative body concerning the operation of the executive's office during the preceding calendar year."

JEFFERSON TOWNSHIP, GREENE COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Michael W. Steward, former Trustee: Compensation and Benefits, page 16	\$ 2,000	\$	\$
Repaid by Michael W. Steward, March 20, 2013, Deposit Ticket #6400981	_____	2,000	-
Totals	\$ 2,000	\$ 2,000	\$ -

This report was forwarded to the local prosecuting attorney.