

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
ST. JOSEPH TOWNSHIP
ALLEN COUNTY, INDIANA
January 1, 2004 to December 31, 2005



FILED
10/31/2006

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Richard G. Uhrick	01-01-03 to 12-31-06
Chairman of the Township Board	Tom Harris	01-01-04 to 12-31-04
	Erica Taylor	01-01-05 to 12-31-05
	Barry Kunkle	01-01-06 to 12-31-06



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ST. JOSEPH TOWNSHIP, ALLEN COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of St. Joseph Township (Township), for the period of January 1, 2004 to December 31, 2005. The Township's management is responsible for the schedules. 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 schedule of receipts, disbursements, and cash and investment balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above present fairly, in all material respects, the cash transactions of the Township for the years ended December 31, 2004 and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 28, 2006

ST. JOSEPH TOWNSHIP, ALLEN COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2004 And 2005

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
General	\$ 261,234	\$ 51,996	\$ 159,570	\$ 153,660
Dog	449	138	155	432
Township Assistance	479,207	309,750	463,243	325,714
Firefighting	767,236	431,770	332,105	866,901
Emergency Medical Service	165,799	55,899	54,122	167,576
Park and Recreation	51,777	33,749	77,928	7,598
Levy Excess	3,417	-	3,417	-
Rainy Day	-	109,998	-	109,998
Capital Improvement - General	56,490	282	26,154	30,618
Cumulative Fire	801,427	173,140	76,775	897,792
Safety Grant	3,582	5,255	3,515	5,322
Fiduciary Funds:				
Reimbursement	-	9,198	9,198	-
Hall Deposit	1,200	4,650	5,100	750
Totals	\$ 2,591,818	\$ 1,185,825	\$ 1,211,282	\$ 2,566,361

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 153,660	\$ 65,514	\$ 146,928	\$ 72,246
Dog	432	137	132	437
Township Assistance	325,714	450,414	363,538	412,590
Firefighting	866,901	305,875	363,592	809,184
Emergency Medical Service	167,576	48,628	56,919	159,285
Park and Recreation	7,598	45,973	15,691	37,880
Levy Excess	-	1,867	-	1,867
Rainy Day	109,998	-	-	109,998
Capital Improvement - General	30,618	249	-	30,867
Cumulative Fire	897,792	132,314	45,078	985,028
Safety Grant	5,322	5,211	2,467	8,066
Fiduciary Funds:				
Reimbursement	-	12,927	12,927	-
Hall Deposit	750	4,050	3,450	1,350
Totals	\$ 2,566,361	\$ 1,073,159	\$ 1,010,722	\$ 2,628,798

The accompanying notes are an integral part of the schedules.

ST. JOSEPH TOWNSHIP, ALLEN COUNTY
NOTES TO SCHEDULES

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Township uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the Township on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

ST. JOSEPH TOWNSHIP, ALLEN COUNTY
NOTES TO SCHEDULES
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Township contributes to the Indiana Public Employees' Retirement Fund (PERF), 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 PERF 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% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

ST. JOSEPH TOWNSHIP, ALLEN COUNTY
EXAMINATION RESULTS AND COMMENTS

RECEIPT ISSUANCE

Receipts for monies collected by the fire department for car seat donations, fire prevention donations and sign rental were not issued for the audit period.

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)

SIGN RENTAL FEES

Sign rental fees were collected and spent by the Township Fire Chief on volunteer fire department expenses. The sign is owned by the Township and the amount of fees collected could not be determined because receipts were not issued or deposited into township funds.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ST. JOSEPH TOWNSHIP, ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2006, with Richard G. Uhrick, Trustee; and Jean Uhrick, Clerk. The officials concurred with our findings.