

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

EXAMINATION REPORT  
OF  
WASHINGTON TOWNSHIP  
NOBLE COUNTY, INDIANA  
January 1, 2007 to December 31, 2009



**FILED**  
04/23/2010



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OFFICIALS

Office

Official

Term

Trustee

Janelle Burnworth

01-01-07 to 12-31-10

Chairman of the  
Township Board

Roger Lemon  
Brian Stump

01-01-07 to 12-31-09  
01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, NOBLE COUNTY, INDIANA

We have examined the financial information presented herein of Washington Township (Township), for the period of January 1, 2007 to December 31, 2009. The Township's management is responsible for the financial information presented herein. 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 information presented herein 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 financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2007, 2008, and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

March 18, 2010

WASHINGTON TOWNSHIP, NOBLE COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2007, 2008, And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 17,540	\$ 18,483	\$ 24,278	\$ 11,745
Township Assistance	14,103	2,718	8,965	7,856
Firefighting	32,566	8,245	15,000	25,811
Park and Recreation	540	574	1,100	14
Levy Excess	485	-	485	-
Totals	<u>\$ 65,234</u>	<u>\$ 30,020</u>	<u>\$ 49,828</u>	<u>\$ 45,426</u>

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 11,745	\$ 25,748	\$ 21,234	\$ 16,259
Township Assistance	7,856	9,624	13,383	4,097
Firefighting	25,811	22,680	15,000	33,491
Park and Recreation	14	1,514	1,100	428
Totals	<u>\$ 45,426</u>	<u>\$ 59,566</u>	<u>\$ 50,717</u>	<u>\$ 54,275</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 16,259	\$ 22,641	\$ 21,680	\$ 17,220
Township Assistance	4,097	7,409	3,715	7,791
Firefighting	33,491	16,365	18,200	31,656
Park and Recreation	428	869	1,100	197
Totals	<u>\$ 54,275</u>	<u>\$ 47,284</u>	<u>\$ 44,695</u>	<u>\$ 56,864</u>

The accompanying notes are an integral part of the financial information.

WASHINGTON TOWNSHIP, NOBLE COUNTY  
NOTES TO FINANCIAL INFORMATION

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.

WASHINGTON TOWNSHIP, NOBLE COUNTY  
EXAMINATION RESULT AND COMMENT

TOWNSHIP ASSISTANCE

We observed that a Township Assistance claim for rent was paid to a relative of the assistance applicant. We noted upon further review, that the landlord was the father of the applicant.

A township trustee may not use township assistance funds to pay the cost of an applicant's shelter with a relative who is the applicant's landlord if the applicant lives in:

1. The same household as the relative; or
2. Housing separate from the relative and either:
  - A. The housing is unencumbered by mortgage; or
  - B. The housing has not been previously rented by the relative to a different tenant at reasonable market rates for at least six (6) months.

If the shelter payments are made to a relative of a township assistance applicant on behalf of the applicant or a member of the applicant's household, the trustee may file a lien against the relative's real property for the amount of township assistance shelter assistance granted. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 6)

WASHINGTON TOWNSHIP, NOBLE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 18, 2010, with Janelle Burnworth, Trustee.  
The official concurred with our finding.