

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

EXAMINATION REPORT  
OF  
UNION TOWNSHIP  
JOHNSON COUNTY, INDIANA  
January 1, 2008 to December 31, 2009



**FILED**  
05/11/2010



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Robert Campbell	01-01-03 to 12-31-10
Chairman of the Township Board	Steve Shaul	01-01-08 to 12-31-08
	Steve Miller	01-01-09 to 12-31-09
	Steve Shaul	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 UNION TOWNSHIP, JOHNSON COUNTY, INDIANA

We have examined the financial information presented herein of Union Township (Township), for the period of January 1, 2008 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, 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

April 26, 2010

UNION TOWNSHIP, JOHNSON 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, 2008 And 2009

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 164,507	\$ 14,214	\$ 12,176	\$ 166,545
Township Assistance	48,321	190	16,263	32,248
Rainy Day	<u>584</u>	<u>986</u>	<u>-</u>	<u>1,570</u>
Totals	<u>\$ 213,412</u>	<u>\$ 15,390</u>	<u>\$ 28,439</u>	<u>\$ 200,363</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 166,545	\$ 4,487	\$ 15,839	\$ 155,193
Township Assistance	32,248	-	13,875	18,373
Rainy Day	<u>1,570</u>	<u>-</u>	<u>-</u>	<u>1,570</u>
Totals	<u>\$ 200,363</u>	<u>\$ 4,487</u>	<u>\$ 29,714</u>	<u>\$ 175,136</u>

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

UNION TOWNSHIP, JOHNSON 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 received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. 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.

UNION TOWNSHIP, JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 28, 2010, with Robert Campbell, Trustee. Our examination disclosed no material items that warrant comment at this time.