

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

EXAMINATION REPORT  
OF  
GREENFIELD TOWNSHIP  
LAGRANGE COUNTY, INDIANA  
January 1, 2007 to December 31, 2009



**FILED**  
05/12/2010



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OFFICIALS

Office

Official

Term

Trustee

Arlys E. Boggs

01-01-07 to 12-31-10

Chairman of the  
Township Board

Robert Grubaugh

01-01-07 to 12-31-10



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREENFIELD TOWNSHIP, LAGRANGE COUNTY, INDIANA

We have examined the financial information presented herein of Greenfield 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

April 12, 2010

GREENFIELD TOWNSHIP, LAGRANGE 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, 2007, 2008, And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 15,165	\$ 11,266	\$ 16,348	\$ 10,083
Township Assistance	15,238	6,409	4,127	17,520
Firefighting	30,122	21,348	15,830	35,640
Levy Excess	992	-	992	-
	<u>61,517</u>	<u>39,023</u>	<u>37,297</u>	<u>63,243</u>
Totals	<u>\$ 61,517</u>	<u>\$ 39,023</u>	<u>\$ 37,297</u>	<u>\$ 63,243</u>

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 10,083	\$ 17,580	\$ 16,554	\$ 11,109
Township Assistance	17,520	6,065	6,147	17,438
Firefighting	35,640	8,696	18,000	26,336
Rainy Day	-	1,242	-	1,242
	<u>63,243</u>	<u>33,583</u>	<u>40,701</u>	<u>56,125</u>
Totals	<u>\$ 63,243</u>	<u>\$ 33,583</u>	<u>\$ 40,701</u>	<u>\$ 56,125</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 11,109	\$ 25,442	\$ 16,944	\$ 19,607
Township Assistance	17,438	10,401	6,044	21,795
Firefighting	26,336	18,342	19,500	25,178
Rainy Day	1,242	220	-	1,462
Fiduciary Fund:				
Payroll Withholdings	-	1,075	806	269
	<u>56,125</u>	<u>55,480</u>	<u>43,294</u>	<u>68,311</u>
Totals	<u>\$ 56,125</u>	<u>\$ 55,480</u>	<u>\$ 43,294</u>	<u>\$ 68,311</u>

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

GREENFIELD TOWNSHIP, LAGRANGE 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.

GREENFIELD TOWNSHIP, LAGRANGE COUNTY  
EXAMINATION RESULT AND COMMENT

PAYMENTS IN ADVANCE

The Clerk received her salary in advance for the first three quarters of 2009.

Salaries and wages of public officers may not be paid in advance. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 17)

GREENFIELD TOWNSHIP, LAGRANGE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 12, 2010, with Arlys E. Boggs, Trustee. The official concurred with our finding.