

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MIDDLEBURY TOWNSHIP

ELKHART COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**

12/29/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Gordon K. Nusbaum (deceased) Kristina A. Mueller (interim) Ruth A. Eash	01-01-11 to 10-06-15 10-07-15 to 11-25-15 11-26-15 to 12-31-18
Chairman of the Township Board	Jerry L. Weaver	01-01-12 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MIDDLEBURY TOWNSHIP, ELKHART COUNTY, INDIANA

This report is supplemental to our examination report of the Middlebury Township (Township), for the period from January 1, 2012 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

November 17, 2016

MIDDLEBURY TOWNSHIP, ELKHART TOWNSHIP  
EXAMINATION RESULTS AND COMMENTS

**PENALTIES, INTEREST, AND OTHER CHARGES**

The Township paid penalties, interest, and other charges to Bankers Bank-First State Bank-VISA during 2014 and 2015 in the amounts of \$85.20 and \$299.26, respectively, because the Township did not remit payments on a timely basis.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**SUPPORTING DOCUMENTATION**

During 2014 and 2015, the Township Fire and EMS departments made credit card purchases for which no supporting documentation was attached to the credit card statement. It was determined that of the 116 credit card transactions, totaling \$14,048, we examined, there were 50 transactions, totaling, \$4,239, that adequate supporting documentation was not presented.

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

**DONATIONS**

The Township made the following donations:

Organization	2012	2013	2014	2015
Boys and Girls Club of Middlebury	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Middlebury Historical Museum	5,000	5,000	5,000	5,000
Middlebury Community Food Pantry	1,000	1,000	7,000	7,000
Middlebury Park & Recreation Department	1,000	1,120	2,120	2,120
Middlebury Friends of the Parks	-	-	-	500
Middlebury Community Library	-	-	-	300

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)

MIDDLEBURY TOWNSHIP, ELKHART TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2016, with Ruth A. Eash, Trustee, and Kristina A. Mueller, Deputy Trustee.