

# Annual Financial Report



Indiana State Board of Accounts

2019

WHITE RIVER TOWNSHIP

Johnson County

Submitted on 2/20/2020 11:48:00 AM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report (AFR)* will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**White River Township, Johnson County, Indiana  
Annual Financial Report - 2019  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
<b>Governmental Activities</b>	0061	Rainy Day	\$167,092.05	\$0.00	\$0.00	\$167,092.05
	0101	Township	\$173,313.24	\$158,251.90	\$115,302.24	\$216,262.90
	0840	Township Assistance	\$276,177.64	\$0.00	\$29,452.20	\$246,725.44
		<b>GRAND TOTAL</b>	<b>\$616,582.93</b>	<b>\$158,251.90</b>	<b>\$144,754.44</b>	<b>\$630,080.39</b>

**White River Township, Johnson County, Indiana  
Detailed Receipts - 2019**

Governmental Activities	Rainy Day	Sale of Investments	\$120,000.00
	<b>Total Other Receipts</b>		<b>\$120,000.00</b>
	<b>Total Rainy Day</b>		<b>\$120,000.00</b>
	Township	General Property Taxes	\$66,025.07
		County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$74,614.00
		Financial Institution Tax distribution	\$196.08
		Vehicle/Aircraft Excise Tax Distribution	\$8,151.66
		Commercial Vehicle Excise Tax Distribution (CVET)	\$200.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$149,186.81</b>
		Sale of Investments	\$130,000.00
		Earnings on Investments and Deposits	\$9,065.09
	<b>Total Other Receipts</b>		<b>\$139,065.09</b>
	<b>Total Township</b>		<b>\$288,251.90</b>
	Township Assistance	Sale of Investments	\$125,000.00
	<b>Total Other Receipts</b>		<b>\$125,000.00</b>
	<b>Total Township Assistance</b>		<b>\$125,000.00</b>
<b>Total Governmental Activities</b>			<b>\$533,251.90</b>

**White River Township, Johnson County, Indiana  
Disbursements by Fund - 2019**

Governmental Activities	Rainy Day	Purchase of Investments	\$120,000.00
		<b>Total Other Disbursements</b>	<b>\$120,000.00</b>
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	<b>Total Rainy Day</b>		<b>\$120,000.00</b>
<hr/>			
Township		Salaries and Wages	\$63,174.01
		<b>Total Personal Services</b>	<b>\$63,174.01</b>
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		Operating Supplies	\$1,109.78
		Repair and Maintenance Supplies	\$453.83
		Other Supplies	\$51.69
		<b>Total Supplies</b>	<b>\$1,615.30</b>
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		Professional Services	\$7,138.80
		Communication and Transportation	\$2,973.33
		Printing and Advertising	\$312.01
		Insurance	\$10,733.00
		Utility Services	\$7,983.77
		Repairs and Maintenance	\$8,387.55
		Other Services and Charges	\$12,984.47
		<b>Total Services and Charges</b>	<b>\$50,512.93</b>
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		Purchase of Investments	\$130,000.00
		<b>Total Other Disbursements</b>	<b>\$130,000.00</b>
<hr/>			
	<b>Total Township</b>		<b>\$245,302.24</b>
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Township Assistance		Salaries and Wages	\$15,117.72
		<b>Total Personal Services</b>	<b>\$15,117.72</b>
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		Professional Services	\$143.32

Governmental Activities	Township Assistance	Printing and Advertising	\$550.00
		<b>Total Services and Charges</b>	<b>\$693.32</b>
		Housing	\$9,930.19
		Utilities	\$1,360.97
		Funerals, Burials, Cremations	\$2,350.00
		<b>Total Township Assistance</b>	<b>\$13,641.16</b>
		Purchase of Investments	\$125,000.00
		<b>Total Other Disbursements</b>	<b>\$125,000.00</b>
	<b>Total Township Assistance</b>		<b>\$154,452.20</b>
<b>Total Governmental Activities</b>			<b>\$519,754.44</b>

**White River Township, Johnson County, Indiana  
Township Disbursements - 2019**

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Rainy Day	Other Disbursements	MUTUAL SAVINGS BANK	\$120,000.00
		<b>Total Other Disbursements</b>	<b>\$120,000.00</b>
			<b>Total Rainy Day</b>
			<b>\$120,000.00</b>
Township	Personal Services	DAVID SAMUEL POLLARD	\$2,400.00
	Personal Services	INTERNAL REVENUE SERVICE	\$4,489.26
	Personal Services	LINDA M MENDEL	\$1,064.00
	Personal Services	MARGARET MARY YOUNG	\$2,400.00
	Personal Services	MARK W MESSICK	\$37,080.00
	Personal Services	MARY SUE KANE	\$13,340.75
	Personal Services	RICHARD G HUBER	\$2,400.00
		<b>Total Personal Services</b>	<b>\$63,174.01</b>
	Supplies	AE BOYCE COMPANY	\$36.68
	Supplies	BOND PLUMBING & COOLING INC	\$185.00
	Supplies	BRADEN BUSINESS SYSTEMS	\$77.24
	Supplies	MARK W MESSICK	\$71.97
	Supplies	MENARDS	\$320.52
	Supplies	QUILL	\$923.89
		<b>Total Supplies</b>	<b>\$1,615.30</b>
	Services and Charges	ALIESCH VANDENBERG	\$240.00
	Services and Charges	BATTERIES PLUS BULBS	\$236.50
	Services and Charges	BOND PLUMBING HEATING & COOLING INC	\$3,316.31
	Services and Charges	CHUCK LONG	\$630.00
	Services and Charges	COMCAST CABLE	\$2,973.33
	Services and Charges	DAILY JOURNAL	\$312.01
	Services and Charges	DANNEMILLER ENTERPRISES INC	\$85.45
	Services and Charges	DOUGLAS HURT	\$80.00
	Services and Charges	DUKE ENERGY	\$5,334.25
	Services and Charges	ERIE INSURANCE GROUP	\$325.00

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township	Services and Charges	FRANKLIN INSURANCE AGENCY	\$10,408.00
	Services and Charges	GREENWOOD SANATATION DEPT	\$305.28
	Services and Charges	INDIANA TOWNSHIP ASSOCIATION INC	\$1,360.00
	Services and Charges	JODY VELDKAMP	\$300.00
	Services and Charges	JOHNSON COUNTY TREASURER	\$40.00
	Services and Charges	KANE CONST INC	\$3,960.00
	Services and Charges	MARK W MESSICK	\$6.00
	Services and Charges	MCCARTY MULCH	\$114.38
	Services and Charges	MENARDS	\$617.74
	Services and Charges	MENARDS	\$389.97
	Services and Charges	NATURAL HIGH TREE SERVICE	\$1,000.00
	Services and Charges	NET RESULTS	\$5,090.00
	Services and Charges	POST ROAD ENGLISH GARDEN	\$136.95
	Services and Charges	REPUBLIC SERVICES	\$718.72
	Services and Charges	ROBARDS & SONS LAWN CARE	\$825.00
	Services and Charges	S&S LAWN & LANDSCAPE LLC	\$6,690.00
	Services and Charges	S&S PROPERTIES	\$835.00
	Services and Charges	STREAK FREE INC	\$90.00
	Services and Charges	THRASHER BUSCHMANN & VOELKEL PC	\$1,748.80
	Services and Charges	TOWN OF BARGERSVILLE	\$243.78
	Services and Charges	VECTREN ENERGY DELIVERY	\$2,100.46
		<b>Total Services and Charges</b>	<b>\$50,512.93</b>
	Other Disbursements	MUTUAL SAVINGS BANK	\$130,000.00
		<b>Total Other Disbursements</b>	<b>\$130,000.00</b>
		<b>Total Township</b>	<b>\$245,302.24</b>
Township Assistance	Personal Services	DAVID L PASLEY	\$520.00
	Personal Services	INTERNAL REVENUE SERVICE	\$1,074.22
	Personal Services	MARY LOU HABICHT	\$13,523.50
		<b>Total Personal Services</b>	<b>\$15,117.72</b>
	Supplies	US POSTMASTER	\$550.00
		<b>Total Supplies</b>	<b>\$550.00</b>

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township Assistance	Services and Charges	PLEASANT TOWNSHIP TRUSTEE OF JOHNSON COUNTY	\$143.32
		<b>Total Services and Charges</b>	<b>\$143.32</b>
	Township Assistance	SWARTZ FAMILY COMMUNITY MORTUARY	\$2,350.00
	Township Assistance	CLARY CROSSING	\$750.00
	Township Assistance	DUKE ENERGY	\$520.05
	Township Assistance	GLENDALE PARK	\$417.50
	Township Assistance	HARTSHIRE LAKES APARTMENTS	\$750.00
	Township Assistance	HONEY CREEK APARTMENTS	\$793.66
	Township Assistance	IPL	\$550.94
	Township Assistance	NICOLE COFFEY	\$700.00
	Township Assistance	NORMAN LINE	\$600.00
	Township Assistance	STEPHEN RAY	\$200.00
	Township Assistance	STONEHEDGE APARTMENTS	\$1,775.00
	Township Assistance	STRIVE COMMUNITIES LLC	\$768.11
	Township Assistance	VECTREN GAS	\$71.21
	Township Assistance	WINTER BROOK	\$3,394.69
		<b>Total Township Assistance</b>	<b>\$13,641.16</b>
	Other Disbursements	MUTUAL SAVINGS BANK	\$125,000.00
		<b>Total Other Disbursements</b>	<b>\$125,000.00</b>
		<b>Total Township Assistance</b>	<b>\$154,452.20</b>
		<b>GRAND TOTAL</b>	<b>\$519,754.44</b>



**White River Township, Johnson County, Indiana  
Capital Assets 2019**

<b>Asset Type</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Land	\$190,550.00	-	-	\$190,550.00
Infrastructure	-	-	-	-
Building	\$1,421,450.00	-	-	\$1,421,450.00
Improvement	-	-	-	-
Machinery	-	-	-	-
Construction	-	-	-	-
Books	-	-	-	-
<b>Governmental Activities - Total</b>	<b>\$1,612,000.00</b>	<b>-</b>	<b>-</b>	<b>\$1,612,000.00</b>
<b>Unit Total</b>	<b>\$1,612,000.00</b>	<b>-</b>	<b>-</b>	<b>\$1,612,000.00</b>

**White River Township, Johnson County, Indiana  
Accounts Payable/Receivable Statement - 2019**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$0.00	\$0.00

Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)  
**White River Township, Johnson County, Indiana**  
TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)  
FOR THE PERIOD ENDING DECEMBER 31, 2019

1. Total number of requests for Township Assistance	132
2.(A) Total number of recipients of Township Assistance	66
2.(B) Total number of households containing recipients of Township Assistance	22
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	169
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	109
3. Total Value of benefits provided to recipients of Township Assistance	\$14,388.00
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$121,748.00
5.(A) Total number receiving utility assistance - recipients	28
5.(A)(i) Total number receiving utility assistance - households	11
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	324
6.(i) Total value of benefits provided for payment of utilities - township	\$1,724.00
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$6,572.00
6.(iii) Total value of all benefits provided for payment of utilities	\$8,296.00
7.(A) Total number receiving housing assistance - recipients	46
7(A)(i) Total number receiving housing assistance - households	17
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	311
8.(i) Total value of benefits provided for housing assistance - township	\$9,870.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$4,024.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$13,894.00
9.(A) Total number receiving food assistance - recipients	0
9.(A)(i) Total number receiving food assistance - households	452
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	0
10.(i) Total value provided for food assistance - township	\$0.00
10.(ii) Total value provided for food assistance - nontownship sources	\$33,195.00
10.(iii) Total value of all food assistance provided	\$33,195.00
11.(A) Total number provided health care - recipients	0

11.(A)(i) Total number provided health care - households	0
11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds	810
12.(i) Total value of health care provided - township	\$0.00
12.(ii) Total value of health care provided - nontownship sources	\$138,862.00
12.(iii) Total value of all health care provided	\$138,862.00

13. Total number of funerals, burials and cremations	1
14.(A) Total actual value of funerals, burials and cremations	\$2,350.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$2,350.00
14.(B)(ii) Difference between actual value and amount paid by township funds for funerals, burials and cremations	\$0.00
15.(A) Total number of nights of emergency shelter provided to the homeless	0
15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds	405
15.(C)(i) Total value of emergency shelter for homeless individuals - township	\$0.00
15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources	\$4,050.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	\$4,050.00
16.(A) Total number of referrals of township assistance applicants to other programs	233
16.(B) Total value of township services in making referrals to other programs	\$11,898.00
17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	2
18. Number of hours spent by township assistance recipients at workfare	0
19.(i) Total value of services provided by workfare to the township	\$0.00
19.(ii) Total value of services provided by workfare to other agencies	\$0.00
19.(iii) Total value of all services provided by workfare	\$0.00
20.(A) Total amount of reimbursement for assistance received from recipients	\$0.00
20.(B) Total amount of reimbursement for assistance received from members of recipients' households	\$0.00
20.(C) Total amount of reimbursement for assistance received from recipients' estates	\$0.00
21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	\$0.00
22.(A) Total number of individuals assisted through a representative payee program	0
22.(B) Total amount of funds processed through the representative payee program that are not township funds	\$0.00
23.(A) Total number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds	644
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	\$5,388.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	163
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	163
24.(B) Total value of case management services provided	\$43,058.00
25. Total number of housing inspections performed by the township	13

DATE \_\_\_\_\_ TRUSTEE'S SIGNATURE \_\_\_\_\_

The State Board of Accounts is of the audit position, with the concurrence of the Attorney for the Township Trustees Association, the following procedures should be followed for a consistent compilation and completion of Township Assistance Form TA-7.

When completing the form please keep in mind reconciliation or cross-checking cannot, necessarily, be achieved; i.e., Total Value of Benefits Provided TOWNSHIP ASSISTANCE Recipients (Item 3), will not necessarily be the summation of Total Value of Benefits Provided for Utilities (Item 6 (i)); Total Value of Benefits Provided for Housing Assistance (Item 8 (i)); Total Value of Food Assistance Provided (Item 10 (i)); and, Total Value of Health Care Provided (Item 12 (i)); because IC 12-20-28-3 does not specifically require separate reporting of certain Township Assistance provided by townships; i.e., clothing, household supplies, transportation, etc.

**White River Township, Johnson County, Indiana  
Pensions - 2019**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
Public Employees Retirement Fund		X
Teachers Retirement Fund		X
Police Pension Fund - First Class Cities		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>		X