

# Annual Financial Report



Indiana State Board of Accounts

2021

WHITE RIVER TOWNSHIP

Johnson County

Submitted on 2/25/2022 11:47:00 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 - 2021  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2021
<b>Governmental Activities</b>	0061	Rainy Day	\$167,092.05	\$0.00	\$82,991.30	\$84,100.75
	0101	Township	\$178,022.63	\$124,881.66	\$211,151.74	\$91,752.55
	0840	Township Assistance	\$213,603.71	\$0.00	\$35,367.99	\$178,235.72
		<b>GRAND TOTAL</b>	<b>\$558,718.39</b>	<b>\$124,881.66</b>	<b>\$329,511.03</b>	<b>\$354,089.02</b>

**White River Township, Johnson County, Indiana  
Detailed Receipts - 2021**

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	\$26,008.15
		Financial Institution Tax distribution	\$263.02
		Vehicle/Aircraft Excise Tax Distribution	\$5,389.01
		Commercial Vehicle Excise Tax Distribution (CVET)	\$390.00
		Local Income Tax (LIT) Certified Shares	\$73,430.97
	<b>Total Taxes and Intergovernmental</b>		<b>\$105,481.15</b>
		Rental of Property	\$5,143.83
	<b>Total Charges for Services</b>		<b>\$5,143.83</b>
		Sale of Investments	\$130,000.00
		Earnings on Investments and Deposits	\$13,756.68
		Refunds and Reimbursements	\$500.00
	<b>Total Other Receipts</b>		<b>\$144,256.68</b>
	<b>Total Township</b>		<b>\$254,881.66</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>\$499,881.66</b>

**White River Township, Johnson County, Indiana  
Disbursements by Fund - 2021**

Governmental Activities	Rainy Day	Other Supplies	\$82,991.30
		<b>Total Supplies</b>	<b>\$82,991.30</b>
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	<b>Total Rainy Day</b>		<b>\$82,991.30</b>
<hr/>			
	Township	Salaries and Wages	\$66,285.51
		<b>Total Personal Services</b>	<b>\$66,285.51</b>
<hr/>			
		Office Supplies	\$3,424.81
		<b>Total Supplies</b>	<b>\$3,424.81</b>
<hr/>			
		Professional Services	\$7,832.25
		Communication and Transportation	\$3,107.06
		Printing and Advertising	\$376.30
		Utility Services	\$11,389.94
		Repairs and Maintenance	\$15,497.67
		Other Services and Charges	\$103,238.20
		<b>Total Services and Charges</b>	<b>\$141,441.42</b>
<hr/>			
	<b>Total Township</b>		<b>\$211,151.74</b>
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	Township Assistance	Salaries and Wages	\$16,633.31
		<b>Total Personal Services</b>	<b>\$16,633.31</b>
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		Office Supplies	\$456.07
		Operating Supplies	\$249.61
		<b>Total Supplies</b>	<b>\$705.68</b>
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		Professional Services	\$346.00
		Printing and Advertising	\$348.00
		<b>Total Services and Charges</b>	<b>\$694.00</b>
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Governmental Activities	Township Assistance	Housing	\$13,343.41
		Utilities	\$1,481.59
		Transportation	\$160.00
		Funerals, Burials, Cremations	\$2,350.00
		<b>Total Township Assistance</b>	<b>\$17,335.00</b>
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	<b>Total Township Assistance</b>		<b>\$35,367.99</b>
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<b>Total Governmental Activities</b>			<b>\$329,511.03</b>

**White River Township, Johnson County, Indiana  
Township Disbursements - 2021**

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Rainy Day	Services and Charges	CHRISTY'S DESIGN & SIGN	\$1,571.30
	Services and Charges	DALE HUBBARD ELECTRIC, INC	\$4,595.00
	Services and Charges	MAHAN HISTORIC CEMETERY RESTORATION	\$24,675.00
	Services and Charges	STONEHUBBER CEMETERY RESTORATION LLC	\$52,150.00
		<b>Total Services and Charges</b>	<b>\$82,991.30</b>
			<b>Total Rainy Day</b>
			<b>\$82,991.30</b>
Township	Personal Services	DAVID SAMUEL POLLARD	\$2,400.00
	Personal Services	DEVIN N MENDEL	\$1,680.00
	Personal Services	INTERNAL REVENUE SERVICE	\$4,710.37
	Personal Services	LINDA M MENDEL	\$495.00
	Personal Services	MARGARET MARY YOUNG	\$2,400.00
	Personal Services	MARK W MESSICK	\$37,080.00
	Personal Services	MARY SUE KANE	\$15,120.14
	Personal Services	RICHARD G HUBER	\$2,400.00
		<b>Total Personal Services</b>	<b>\$66,285.51</b>
	Supplies	AMAZON CAPITAL SERVICES INC	\$129.95
	Supplies	BRADEN BUSINESS SYSTEMS	\$63.55
	Supplies	CHRISTY'S DESIGN & SIGN	\$30.00
	Supplies	CUSTOM COMPUTER SOLUTIONS	\$39.99
	Supplies	DANNEMILLER ENTERPRISES INC	\$233.83
	Supplies	DEVIN N MENDEL	\$10.00
	Supplies	KOORSEN FIRE & SECURITY	\$214.45
	Supplies	MARK W MESSICK	\$5.98
	Supplies	MARK'S VACUUM & JANITORIAL SUPPLIES	\$119.40
	Supplies	OFFICE DEPOT	\$80.93
	Supplies	QUARTERMASTER FACILITY SUPPLIES LLC	\$30.00
	Supplies	QUILL	\$2,350.73

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township	Supplies	SUBURBAN GLASS SERVICE	\$116.00
		<b>Total Supplies</b>	<b>\$3,424.81</b>
	Services and Charges	AMAZON CAPITAL SERVICES INC	\$92.02
	Services and Charges	AMELIA FARRIS	\$255.00
	Services and Charges	BOB'S MASTER SAFE & LOCK	\$80.00
	Services and Charges	BOND PLUMBING HEATING & COOLING INC	\$2,854.96
	Services and Charges	CENTERPOINT ENERGY	\$1,098.03
	Services and Charges	CHRISTY'S DESIGN & SIGN	\$35.00
	Services and Charges	CHUCK LONG	\$60.00
	Services and Charges	COMCAST CABLE	\$3,107.06
	Services and Charges	COMMERCIAL SEWER CLEANING CO INC	\$1,130.00
	Services and Charges	CUSTOM COMPUTER SOLUTIONS	\$626.25
	Services and Charges	DAILY JOURNAL	\$526.30
	Services and Charges	DANNEMILLER ENTERPRISES INC	\$566.56
	Services and Charges	DEVIN N MENDEL	\$495.00
	Services and Charges	DUKE ENERGY	\$7,745.22
	Services and Charges	GREENWOOD SANITATION DEPT	\$631.24
	Services and Charges	HOME DEPOT	\$29.91
	Services and Charges	HOOSIER DRAIN CLEANERS LLC	\$250.00
	Services and Charges	IMPERIAL FENCE COMPANY INC	\$1,960.00
	Services and Charges	INDIANA ELECTRIC SALES	\$170.14
	Services and Charges	INDIANA TOWNSHIP ASSOCIATION	\$1,246.98
	Services and Charges	JOCKISH FLOWERS	\$50.00
	Services and Charges	JODY VELDKAMP	\$300.00
	Services and Charges	KANE CONS'T INC	\$61,225.00
	Services and Charges	KOORSEN FIRE & SECURITY	\$1,525.45
	Services and Charges	MARK W MESSICK	\$58.10
	Services and Charges	MARK'S VACUUM & JANITORIAL SUPPLIES	\$2,137.86
	Services and Charges	MCCARTY MULCH	\$751.47
	Services and Charges	NATURAL HIGH TREE SERVICE	\$900.00

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township	Services and Charges	NET RESORTS	\$5,090.00
	Services and Charges	QUILL	\$109.53
	Services and Charges	REBECCA PREY	\$125.00
	Services and Charges	REPUBLIC SERVICES	\$1,109.84
	Services and Charges	RESCUE TERMITE & PEST CONTROL	\$175.00
	Services and Charges	ROBARD'S & SONS LAWN CARE	\$814.00
	Services and Charges	S & S LAWN & LANDSCAPTE LLC	\$11,005.00
	Services and Charges	STONEHUGGER CEMETERY RESTORATION LLC	\$28,850.00
	Services and Charges	STREAK FREE INC	\$150.00
	Services and Charges	THRASHER BUSCHANN & VOELKEL PC	\$1,976.00
	Services and Charges	TOWN OF BARGERSVILLE	\$445.17
	Services and Charges	ULINE	\$214.05
	Services and Charges	VECTREN ENERGY DELIVERY	\$1,470.28
		<b>Total Services and Charges</b>	<b>\$141,441.42</b>
<b>Total Township</b>			<b>\$211,151.74</b>
Township Assistance	Personal Services	DAVID L PASLEY	\$240.00
	Personal Services	INTERNAL REVENUE SERVICE	\$1,181.92
	Personal Services	MARY LOU HABICHT	\$15,211.39
	Personal Services	THRASHER BUSCHMANN & VOELKEL PC	\$184.00
		<b>Total Personal Services</b>	<b>\$16,817.31</b>
	Supplies	A E BOYCE COMPANY INC	\$249.61
	Supplies	CUSTOM COMPUTER SOLUTIONS	\$79.98
	Supplies	QUILL	\$376.09
	Supplies	US POSTMASTER	\$348.00
		<b>Total Supplies</b>	<b>\$1,053.68</b>
	Services and Charges	PLEASANT TOWNSHIP TRUSTEE OF JOHNSON COUNTY	\$162.00
		<b>Total Services and Charges</b>	<b>\$162.00</b>
	Township Assistance	SWARTZ FAMILY COMMUNITY MORTUARY	\$2,350.00
	Township Assistance	AAA HEATING SERVICE INC	\$121.25
	Township Assistance	ACCESS OF JOHNSON COUNTY	\$160.00
	Township Assistance	AES IPL	\$380.54



<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
Township Assistance	Township Assistance	BURT LONG	\$650.00
	Township Assistance	CENTERPOINT ENERGY	\$97.11
	Township Assistance	COPPER CHASE	\$2,388.00
	Township Assistance	DUKE ENERGY	\$392.45
	Township Assistance	HARTSHIRE LAKES APARTMENTS	\$4,657.67
	Township Assistance	HONEY CREEK APARTMENTS	\$1,596.00
	Township Assistance	LIBRARY PART APT	\$473.74
	Township Assistance	PINEBROOK APARTMENTS	\$226.84
	Township Assistance	THE GABELS	\$750.00
	Township Assistance	TOWN OF BARGERSVILLE	\$90.11
	Township Assistance	WINTER BROOK	\$3,001.29
		<b>Total Township Assistance</b>	<b>\$17,335.00</b>
<b>Total Township Assistance</b>			<b>\$35,367.99</b>
<b>GRAND TOTAL</b>			<b>\$329,511.03</b>

White River Township, Johnson County, Indiana  
Fund Type Schedule 2021

<b>Fund Type</b>	<b>Local Fund</b>	<b>Standard Fund</b>
12 - Other	0061 - Rainy Day	-
1 - General Fund	0101 - Township	-
2 - Special Revenue	0840 - Township Assistance	-

**White River Township, Johnson County, Indiana  
Deficit Fund Balances - 2021**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
	<b>Total deficit fund balances</b>	

White River Township, Johnson County, Indiana  
Transfers - 2021

Transfers Out (Disbursements)	
Fund	Amount
<b>Total Transfers Out</b>	

Transfers In (Receipts)	
Fund	Amount
<b>Total Transfers In</b>	

**White River Township, Johnson County, Indiana  
Tax Abatement - 2021**

<b>DIRECT</b>				
<b>Abatement Name</b>	<b>Purpose of the Abatement</b>	<b>The specific tax being abated</b>	<b>Amount of tax revenues reduced as a result of Tax Abatements</b>	<b>Amount receivable, if any, as a result of Tax Abatement</b>

<b>INDIRECT</b>				
<b>Government Name</b>	<b>Abatement Name</b>	<b>The specific tax being abated</b>	<b>Amount of tax revenues reduced as a result of Tax Abatements</b>	<b>Amount receivable, if any, as a result of Tax Abatement</b>
039 BARGERSVILLE TOWN	41-04-14-014-002.000-039 GREENWOOD 3000 APL MP LLC	REAL PROPERTY	\$1,341,560.00	\$2,951.48
038 WHITE RIVER FPD	41-04-11-044-013.000-038 IVQ GREENWOOD LP	REAL PROPERTY	\$1,818,370.00	\$4,000.41

**White River Township, Johnson County, Indiana  
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$190,550.00	\$28,000.00	-	\$218,550.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$190,550.00</b>	<b>\$28,000.00</b>	<b>-</b>	<b>\$218,550.00</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	-	-	-	-
	Buildings	\$1,421,450.00	\$38,935.00	-	\$1,460,385.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	<b>\$1,421,450.00</b>	<b>\$38,935.00</b>	<b>-</b>	<b>\$1,460,385.00</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**White River Township, Johnson County, Indiana  
Accounts Payable/Receivable Statement - 2021**

<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, 2021

Phone Number	317-422-1143
1. Total number of requests for Township Assistance	232
2.(A) Total number of recipients of Township Assistance	355
2.(B) Total number of households containing recipients of Township Assistance	1091
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	780
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	181
3. Total Value of benefits provided to recipients of Township Assistance	\$17,278.00
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$1,998,340.00
5.(A) Total number receiving utility assistance - recipients	23
5.(A)(i) Total number receiving utility assistance - households	10
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	2440
6.(i) Total value of benefits provided for payment of utilities - township	\$1,927.00
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$170,800.00
6.(iii) Total value of all benefits provided for payment of utilities	\$172,727.00
7.(A) Total number receiving housing assistance - recipients	26
7.(A)(i) Total number receiving housing assistance - households	12
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	685
8.(i) Total value of benefits provided for housing assistance - township	\$12,171.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$205,500.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$217,671.00
9.(A) Total number receiving food assistance - recipients	1055
9.(A)(i) Total number receiving food assistance - households	456
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	2720
10.(i) Total value provided for food assistance - township	\$0.00
10.(ii) Total value provided for food assistance - nontownship sources	\$190,400.00
10.(iii) Total value of all food assistance provided	\$190,400.00

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	432
12.(i) Total value of health care provided - township	\$0.00
12.(ii) Total value of health care provided - nontownship sources	\$432,885.00
12.(iii) Total value of all health care provided	\$432,885.00
<hr/>	
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
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15.(A) Total number of nights of emergency shelter provided to the homeless	48
15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds	245
15.(C)(i) Total value of emergency shelter for homeless individuals - township	\$24.00
15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources	\$17,750.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	\$17,774.00
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16.(A) Total number of referrals of township assistance applicants to other programs	52743
16.(B) Total value of township services in making referrals to other programs	\$597,430.00
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17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	232
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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
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20.(A) Total amount of reimbursement for assistance received from recipients	\$200.00
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
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21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	\$0.00
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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	313
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	\$383,575.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	2080
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	2080
24.(B) Total value of case management services provided	\$41,600.00
25. Total number of housing inspections performed by the township	6

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 - 2021**

<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
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