

# Annual Financial Report



Indiana State Board of Accounts

2023

LINCOLN TOWNSHIP

St. Joseph County

Not Submitted

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.

Some information that rolled over from the previous year, such as grants, will print on this report until the AFR is submitted even if they do not apply to the current year. After the AFR is submitted, this information will not be on the report.

**Lincoln Township, St. Joseph County, Indiana  
Annual Financial Report - 2023  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2023			Dec. 31, 2023
<b>Governmental Activities</b>	0061	RAINY DAY FUND	\$67,254.48	\$0.00	\$20,000.62	\$47,253.86
	0101	TOWNSHIP FUND	\$283,871.63	\$66,763.80	\$156,579.96	\$194,055.47
	0108	EXCESS LEVEY	\$476.71	\$0.00	\$0.00	\$476.71
	0840	TOWNSHIP ASSISTANCE	\$1,530.39	\$37,873.51	\$18,137.56	\$21,266.34
	1301	PARKS AND RECREATION	\$1,918.51	\$9,268.90	\$4,000.00	\$7,187.41
	9999	PAYROLL DEDUCTIONS	\$1,702.55	\$6,607.92	\$6,772.80	\$1,537.67
	<b>GRAND TOTAL</b>			<b>\$356,754.27</b>	<b>\$120,514.13</b>	<b>\$205,490.94</b>

**Lincoln Township, St. Joseph County, Indiana  
Detailed Receipts - 2023**

**Lincoln Township, St. Joseph County, Indiana  
Detailed Receipts 2023**

Governmental Activities	TOWNSHIP FUND	General Property Taxes	\$51,189.09	
		Local Income Tax (LIT) Certified Shares	\$14,531.85	
		Local Income Tax (LIT) Supplemental Distribution	\$186.60	
		<b>Total Taxes and Intergovernmental</b>	<b>\$65,907.54</b>	
		Earnings on Investments and Deposits	\$838.26	
		Other Receipts/6500 - MISCELLANEOUS RECEIPTS	\$18.00	
		<b>Total Other Receipts</b>	<b>\$856.26</b>	
		<b>Total TOWNSHIP FUND</b>	<b>\$66,763.80</b>	
	TOWNSHIP ASSISTANCE	General Property Taxes	\$27,996.01	
		Local Income Tax (LIT) Certified Shares	\$9,877.50	
		<b>Total Taxes and Intergovernmental</b>	<b>\$37,873.51</b>	
		<b>Total TOWNSHIP ASSISTANCE</b>	<b>\$37,873.51</b>	
	PARKS AND RECREATION	General Property Taxes	\$9,268.90	
		<b>Total Taxes and Intergovernmental</b>	<b>\$9,268.90</b>	
		<b>Total PARKS AND RECREATION</b>	<b>\$9,268.90</b>	
	PAYROLL DEDUCTIONS	Payroll Fund and Clearing Account Receipts	\$6,607.92	
		<b>Total Other Receipts</b>	<b>\$6,607.92</b>	
		<b>Total PAYROLL DEDUCTIONS</b>	<b>\$6,607.92</b>	
	<b>Total Governmental Activities</b>			<b>\$120,514.13</b>

**Lincoln Township, St. Joseph County, Indiana  
Disbursements by Fund - 2023**

Governmental Activities	RAINY DAY FUND	Repairs and Maintenance	\$20,000.62
		<b>Total Services and Charges</b>	<b>\$20,000.62</b>
	<b>Total RAINY DAY FUND</b>		<b>\$20,000.62</b>
	TOWNSHIP FUND	Salaries and Wages	\$32,719.70
		Employee Benefits	\$4,947.23
		<b>Total Personal Services</b>	<b>\$37,666.93</b>
		Office Supplies	\$3,017.06
		Operating Supplies	\$296.51
		Repair and Maintenance Supplies	\$494.19
		Other Supplies	\$193.91
		<b>Total Supplies</b>	<b>\$4,001.67</b>
		Professional Services	\$6,342.18
		Printing and Advertising	\$22.96
		Insurance	\$4,067.00
		Utility Services	\$2,452.48
		Repairs and Maintenance	\$9,883.54
		Rentals	\$12,000.00
		Other Services and Charges	\$396.00
		<b>Total Services and Charges</b>	<b>\$35,164.16</b>
		Machinery, Equipment, and Vehicles	\$79,747.20
		<b>Total Capital Outlays</b>	<b>\$79,747.20</b>
	<b>Total TOWNSHIP FUND</b>		<b>\$156,579.96</b>

Governmental Activities	TOWNSHIP ASSISTANCE	Housing	\$3,040.00
		Utilities	\$9,918.66
		Food	\$890.00
		Clothing	\$1,113.55
		Funerals, Burials, Cremations	\$3,175.35
		<b>Total Township Assistance</b>	<b>\$18,137.56</b>
<b>Total TOWNSHIP ASSISTANCE</b>			<b>\$18,137.56</b>
PARKS AND RECREATION		Repairs and Maintenance	\$4,000.00
		<b>Total Services and Charges</b>	<b>\$4,000.00</b>
<b>Total PARKS AND RECREATION</b>			<b>\$4,000.00</b>
PAYROLL DEDUCTIONS		Payment of Taxes and Other Payroll Withholdings	\$6,772.80
		<b>Total Other Disbursements</b>	<b>\$6,772.80</b>
<b>Total PAYROLL DEDUCTIONS</b>			<b>\$6,772.80</b>
<b>Total Governmental Activities</b>			<b>\$205,490.94</b>

**Lincoln Township, St. Joseph County, Indiana  
Township Disbursements - 2023**

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
RAINY DAY FUND	Services and Charges	1215 TOWN OF WALKERTON	\$10,000.00
	Services and Charges	1328 KIRT OLSON	\$1,420.00
	Services and Charges	1298 JOHN GLENN SCHOOL CORP	\$1,984.14
	Services and Charges	1305 OFFICE PROS	\$5,971.48
	Services and Charges	1329 STEVE AND KIM GIESE	\$625.00
	<b>Total Services and Charges</b>		<b>\$20,000.62</b>
<b>Total RAINY DAY FUND</b>			<b>\$20,000.62</b>
TOWNSHIP FUND	Personal Services	1293 CHARLES KULP	\$19,919.90
	Personal Services	1299 JIM CHRISTIE	\$1,300.00
	Personal Services	1300 KATHLEEN FOX	\$999.96
	Personal Services	1302 TAMMY VALDEZ	\$9,499.88
	Personal Services	1301 ETHAN BARDEN	\$999.96
	Personal Services	1231 INTERNAL REVENUE SERVICE	\$2,918.80
	Personal Services	1201 FEDERAL REVENUE SHARING	\$2,028.43
	<b>Total Personal Services</b>		<b>\$37,666.93</b>
	Supplies	1215 TOWN OF WALKERTON	\$2,850.00
	Supplies	1310 1ST SOURCE BANK	\$586.58
	Supplies	1314 EVERWISE CREDIT UNION	\$315.09
	Supplies	1303 US SIGNCRAFTERS, INC.	\$250.00
	<b>Total Supplies</b>		<b>\$4,001.67</b>
	Services and Charges	1293 CHARLES KULP	\$396.00
	Services and Charges	1215 TOWN OF WALKERTON	\$18.00
	Services and Charges	1306 AT&T MOBILITY	\$535.23

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
TOWNSHIP FUND	Services and Charges	1310 1ST SOURCE BANK	\$193.18
	Services and Charges	1314 EVERWISE CREDIT UNION	\$239.34
	Services and Charges	1294 CLAY FIRE	\$5,000.00
	Services and Charges	1237 JMS INSURANCE	\$4,067.00
	Services and Charges	1316 WALKERTON POLICE DEPT.	\$1,000.00
	Services and Charges	1232 RICHARD PARKER	\$149.00
	Services and Charges	1292 BRIGHTSPEED	\$257.91
	Services and Charges	1324 COMMUNITY VAULT INC.	\$3,875.00
	Services and Charges	1219 INDIANA TWP. ASSC.	\$300.00
	Services and Charges	1304 UNITED STATES POSTAL SERVICE	\$420.00
	Services and Charges	1327 ACE HARDWARE	\$47.97
	Services and Charges	1224 BOYCE FORMS/SYSTEMS	\$22.96
	Services and Charges	1212 NET RESULTS	\$400.00
	Services and Charges	1318 JUST IN TIME PLUMBING AND HEATING	\$817.07
	Services and Charges	1325 REPUBLIC SERVICES #717	\$310.50
	Services and Charges	1320 SCOTTY'S VENTURES	\$4,065.00
	Services and Charges	1295 WALKERTON-LINCOLN FIRE TERRITORY	\$12,000.00
	Services and Charges	1307 LEBBIN LAW OFFICE	\$300.00
	Services and Charges	1243 WALKERTON WOODLAWN CEMETERY ASSC. C/O KAREN J	\$750.00
		<b>Total Services and Charges</b>	<b>\$35,164.16</b>
	Capital Outlays	1215 TOWN OF WALKERTON	\$36,432.07
	Capital Outlays	1310 1ST SOURCE BANK	\$3,096.62
	Capital Outlays	1311 FERNO-WASHINGTON, INC	\$880.00
	Capital Outlays	1315 NAVARRE SERVICES	\$9,900.00

<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
TOWNSHIP FUND	Capital Outlays	1316 WALKERTON POLICE DEPT.	\$1,000.00
	Capital Outlays	1308 JOHN GLENN BAND BOOSTERS	\$6,100.00
	Capital Outlays	1312 WAEDC	\$10,000.00
	Capital Outlays	1224 BOYCE FORMS/SYSTEMS	\$905.40
	Capital Outlays	1279 C.H. BUILDERS	\$2,500.00
	Capital Outlays	1317 UREY MIDDLE SCHOOL	\$540.00
	Capital Outlays	1322 STRYKER FLEX FINANCIAL	\$8,393.11
		<b>Total Capital Outlays</b>	<b>\$79,747.20</b>

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<b>Total TOWNSHIP FUND</b>			<b>\$156,579.96</b>
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TOWNSHIP ASSISTANCE	Township Assistance	1215 TOWN OF WALKERTON	\$7,781.30
	Township Assistance	1321 BENNETT PROPERTY SOLUTIONS	\$1,800.00
	Township Assistance	1222 BOB'S COUNTRY STORE	\$301.94
	Township Assistance	1319 DOGWOOD ESTATES	\$1,240.00
	Township Assistance	1298 JOHN GLENN SCHOOL CORP	\$1,113.55
	Township Assistance	1323 OLSON RENTALS LLC	\$725.00
	Township Assistance	1223 NIPSCO-BILLING DEPARTMENT	\$1,558.25
	Township Assistance	1313 HAVERSTOCK FUNERAL HOME	\$3,175.35
	Township Assistance	1326 US BANK	\$442.17
		<b>Total Township Assistance</b>	<b>\$18,137.56</b>

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<b>Total TOWNSHIP ASSISTANCE</b>			<b>\$18,137.56</b>
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PARKS AND RECREATION	Services and Charges	1309 WALKERTON PARKS DEPARTMENT	\$4,000.00
		<b>Total Services and Charges</b>	<b>\$4,000.00</b>

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<b>Total PARKS AND RECREATION</b>			<b>\$4,000.00</b>
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PAYROLL DEDUCTIONS	Personal Services	1226 INDIANA DEPARTMENT OF REVENUE	\$1,766.13
	Personal Services	1231 INTERNAL REVENUE SERVICE	\$3,149.79



<b>Fund Name</b>	<b>Category</b>	<b>Paid To</b>	<b>Amount</b>
PAYROLL DEDUCTIONS	Personal Services	1201 FEDERAL REVENUE SHARING	\$1,741.59
		<b>Total Personal Services</b>	<b>\$6,657.51</b>
	Services and Charges	1226 INDIANA DEPARTMENT OF REVENUE	\$115.29
		<b>Total Services and Charges</b>	<b>\$115.29</b>
		<b>Total PAYROLL DEDUCTIONS</b>	<b>\$6,772.80</b>
		<b>GRAND TOTAL</b>	<b>\$205,490.94</b>

**Lincoln Township, St. Joseph County, Indiana  
Disbursements by Fund with Departments - 2023**

Governmental Activities	TOWNSHIP FUND	No Department	Salaries and Wages	\$32,719.70
			Employee Benefits	\$4,947.23
<b>Total Personal Services</b>				<b>\$37,666.93</b>
			Office Supplies	\$3,017.06
			Operating Supplies	\$296.51
			Repair and Maintenance Supplies	\$494.19
			Other Supplies	\$193.91
<b>Total Supplies</b>				<b>\$4,001.67</b>
			Professional Services	\$6,342.18
			Printing and Advertising	\$22.96
			Insurance	\$4,067.00
			Utility Services	\$2,452.48
			Repairs and Maintenance	\$9,883.54
			Rentals	\$12,000.00
			Other Services and Charges	\$396.00
<b>Total Services and Charges</b>				<b>\$35,164.16</b>
			Machinery, Equipment, and Vehicles	\$79,747.20
<b>Total Capital Outlays</b>				<b>\$79,747.20</b>
<b>Total No Department</b>				<b>\$156,579.96</b>
	<b>Total TOWNSHIP FUND</b>			<b>\$156,579.96</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$156,579.96</b>

**Lincoln Township, St. Joseph County, Indiana**  
**Fund Type Schedule 2023**

Fund Type	Local Fund	Standard Fund
1 - General Fund	0101 - TOWNSHIP FUND	101008 - Township
1 - General Fund	9999 - PAYROLL DEDUCTIONS	900002 - PAYROLL DEDUCTIONS
2 - Special Revenue	0108 - EXCESS LEVEY	102351 - Levy Excess
2 - Special Revenue	0840 - TOWNSHIP ASSISTANCE	102086 - Township Assistance
2 - Special Revenue	1301 - PARKS AND RECREATION	102056 - Parks And Recreation
12 - Other	0061 - RAINY DAY FUND	102194 - Rainy Day

Lincoln Township, St. Joseph County, Indiana  
Deficit Fund Balances - 2023

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

Lincoln Township, St. Joseph County, Indiana  
Transfer Report - 2023

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

**Lincoln Township, St. Joseph County, Indiana  
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	-			-
	Construction in Progress	-			-
	Other Non-Depreciable Assets	-			-
	<b>Total</b>	-			-
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	-			-
	Buildings	-			-
	Improvements Other Than Buildings	-			-
	Machinery, Equipment, and Vehicles	-			-
	Books and Other	-			-
	<b>Total</b>	-			-
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-			-
	Buildings	-			-
	Improvements Other Than Buildings	-			-
	Machinery, Equipment, and Vehicles	-			-
	Books and Other	-			-
	<b>Total</b>	-			-

**Lincoln Township, St. Joseph County, Indiana  
Accounts Payable/Receivable Statement - 2023**

<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)  
**Lincoln Township, St. Joseph County, Indiana**  
 TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)  
 FOR THE PERIOD ENDING DECEMBER 31, 2023

Phone Number	(574) 910-2239
1. Total number of requests for Township Assistance	21
2.(A) Total number of recipients of Township Assistance	55
2.(B) Total number of households containing recipients of Township Assistance	17
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	17
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	0
3. Total Value of benefits provided to recipients of Township Assistance	\$18,137.56
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$0.00
5.(A) Total number receiving utility assistance - recipients	48
5.(A)(i) Total number receiving utility assistance - households	14
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	0
6.(i) Total value of benefits provided for payment of utilities - township	\$9,918.00
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$0.00
6.(iii) Total value of all benefits provided for payment of utilities	\$9,918.00
7.(A) Total number receiving housing assistance - recipients	6
7.(A)(i) Total number receiving housing assistance - households	3
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	0
8.(i) Total value of benefits provided for housing assistance - township	\$3,040.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$0.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$3,040.00
9.(A) Total number receiving food assistance - recipients	12
9.(A)(i) Total number receiving food assistance - households	5
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	\$1,114.65
10.(ii) Total value provided for food assistance - nontownship sources	\$0.00
10.(iii) Total value of all food assistance provided	\$1,114.65



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	0
12.(i) Total value of health care provided - township	\$0.00
12.(ii) Total value of health care provided - nontownship sources	\$0.00
12.(iii) Total value of all health care provided	\$0.00
13. Total number of funerals, burials and cremations	2
14.(A) Total actual value of funerals, burials and cremations	\$3,175.35
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$3,175.35
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	0
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	\$0.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	\$0.00
16.(A) Total number of referrals of township assistance applicants to other programs	4
16.(B) Total value of township services in making referrals to other programs	\$0.00
17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	0
18. Number of hours spent by township assistance recipients at workfare	0
19.(i) Total value of services provided by workfare to the township	\$655.00
19.(ii) Total value of services provided by workfare to other agencies	\$0.00
19.(iii) Total value of all services provided by workfare	\$655.00
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	0
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	\$0.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	8
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	8
24.(B) Total value of case management services provided	\$0.00
25. Total number of housing inspections performed by the township	3

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.

**Lincoln Township, St. Joseph County, Indiana  
Pensions - 2023**

<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