

Annual Financial Report



Indiana State Board of Accounts

2016

LINCOLN TOWNSHIP

St. Joseph County

Submitted on 1/26/2017 11:11:00 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.

**Lincoln Township, St. Joseph County, Indiana
Annual Financial Report - 2016
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
Governmental Activities	0061	RAINY DAY FUND	\$66,669.48	\$0.00	\$0.00	\$66,669.48
	0101	TOWNSHIP FUND	\$224,512.33	\$82,328.57	\$60,687.58	\$246,153.32
	0108	EXCESS LEVEY	\$476.71	\$0.00	\$0.00	\$476.71
	0840	TOWNSHIP ASSISTANCE	\$56,133.70	\$3,804.02	\$8,481.91	\$51,455.81
	1301	PARKS AND RECREATION	\$11,533.35	\$6,340.06	\$2,054.90	\$15,818.51
	9999	PAYROLL DEDUCTIONS	\$2,206.64	\$6,958.39	\$7,090.28	\$2,074.75
		GRAND TOTAL	\$361,532.21	\$99,431.04	\$78,314.67	\$382,648.58

**Lincoln Township, St. Joseph County, Indiana
Detailed Receipts - 2016**

Governmental Activities	TOWNSHIP FUND	General Property Taxes	\$60,556.86
		County Option Income Tax (COIT)	\$19,965.59
		Financial Institution Tax distribution	\$48.11
		Vehicle/Aircraft Excise Tax Distribution	\$1,758.01
		Total Taxes and Intergovernmental	\$82,328.57
	Total TOWNSHIP FUND		\$82,328.57

	TOWNSHIP ASSISTANCE	General Property Taxes	\$1,525.32
		Financial Institution Tax distribution	\$2.93
		Vehicle/Aircraft Excise Tax Distribution	\$107.24
		Total Taxes and Intergovernmental	\$1,635.49
		Emergency Medical Services Fees	\$2,168.53
		Total Charges for Services	\$2,168.53
	Total TOWNSHIP ASSISTANCE		\$3,804.02

	PARKS AND RECREATION	General Property Taxes	\$2,542.21
		Financial Institution Tax distribution	\$4.89
		Vehicle/Aircraft Excise Tax Distribution	\$178.73
		Total Taxes and Intergovernmental	\$2,725.83
		Park and Recreation Receipts	\$3,614.23
		Total Charges for Services	\$3,614.23
	Total PARKS AND RECREATION		\$6,340.06

	PAYROLL DEDUCTIONS	Payroll Fund and Clearing Account Receipts	\$6,958.39
		Total Other Receipts	\$6,958.39
	Total PAYROLL DEDUCTIONS		\$6,958.39

Total Governmental Activities			\$99,431.04

**Lincoln Township, St. Joseph County, Indiana
Disbursements by Fund - 2016**

Governmental Activities	TOWNSHIP FUND	Salaries and Wages	\$27,994.92
		Other Personal Services	\$2,158.81
		Total Personal Services	\$30,153.73
		Office Supplies	\$327.98
		Total Supplies	\$327.98
		Professional Services	\$1,981.16
		Communication and Transportation	\$180.10
		Printing and Advertising	\$197.84
		Insurance	\$3,198.00
		Utility Services	\$2,522.19
		Rentals	\$4,800.00
		Other Services and Charges	\$17,326.58
		Total Services and Charges	\$30,205.87
	Total TOWNSHIP FUND		\$60,687.58
	TOWNSHIP ASSISTANCE	Emergency Shelter	\$199.34
		Housing	\$1,300.00
		Utilities	\$6,982.57
		Total Township Assistance	\$8,481.91
	Total TOWNSHIP ASSISTANCE		\$8,481.91
	PARKS AND RECREATION	Other Services and Charges	\$2,054.90
		Total Services and Charges	\$2,054.90
	Total PARKS AND RECREATION		\$2,054.90

Governmental Activities	PAYROLL DEDUCTIONS	Payment of Taxes and Other Payroll Withholdings	\$7,090.28
		Total Other Disbursements	\$7,090.28

		Total PAYROLL DEDUCTIONS	\$7,090.28

Total Governmental Activities			\$78,314.67

**Lincoln Township, St. Joseph County, Indiana
Township Disbursements - 2016**

Fund Name	Category	Paid To	Amount
TOWNSHIP FUND	Personal Services	1220 JOHN MCGEE	\$17,331.92
	Personal Services	1221 DAPHNE STEWART	\$7,663.00
	Personal Services	1231 INTERNAL REVENUE SERVICE	\$2,158.81
	Personal Services	1246 GENE BREMS	\$1,300.00
	Personal Services	1245 THOMAS CURTIS	\$1,700.00
		Total Personal Services	\$30,153.73
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	Supplies	1213 CHASE CARD SERVICES	\$184.56
	Supplies	1277 CITI CARDS	\$110.00
	Supplies	1271 AMERICAN EXPRESS	\$33.42
		Total Supplies	\$327.98
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	Services and Charges	1228 TOUCHTONE COMMUNICATIONS	\$157.95
	Services and Charges	1237 JMS INSURANCE	\$3,343.00
	Services and Charges	1213 CHASE CARD SERVICES	\$1,943.65
	Services and Charges	1215 TOWN OF WALKERTON	\$4,800.00
	Services and Charges	1220 JOHN MCGEE	\$220.10
	Services and Charges	1244 1RST SOURCE BANK	\$199.09
	Services and Charges	1232 RICHARD PARKER	\$395.00
	Services and Charges	1214 CENTURY LINK	\$2,364.24
	Services and Charges	1219 INDIANA TWP. ASSC.	\$400.00
	Services and Charges	1226 INDIANA DEPARTMENT OF REVENUE	\$35.00
	Services and Charges	1266 COMMUNITY VAULT INC.	\$1,400.00
	Services and Charges	1227 SOUTH BEND TRIBUNE	\$197.84

Fund Name	Category	Paid To	Amount
TOWNSHIP FUND	Services and Charges	1218 UNITED TWP. ASSC. OF INDIANA	\$100.00
	Services and Charges	1243 WALKERTON WOODLAWN CEMETERY ASSC.	\$13,600.00
	Services and Charges	1212 NET RESULTS	\$1,050.00
		Total Services and Charges	\$30,205.87
Total TOWNSHIP FUND			\$60,687.58
TOWNSHIP ASSISTANCE	Township Assistance	1215 TOWN OF WALKERTON	\$5,817.47
	Township Assistance	1268 DAN CHAMBERLIN	\$500.00
	Township Assistance	1222 BOB'S COUNTRY STORE	\$199.34
	Township Assistance	1223 NIPSCO-BILLING DEPARTMENT	\$1,165.10
	Township Assistance	1255 DOGWOOD ESTATES	\$500.00
	Township Assistance	1275 WALKERTON PROPERTIES LLC	\$100.00
	Township Assistance	1276 JERRY HAECK	\$200.00
		Total Township Assistance	\$8,481.91
Total TOWNSHIP ASSISTANCE			\$8,481.91
PARKS AND RECREATION	Services and Charges	1215 TOWN OF WALKERTON	\$1,000.00
	Services and Charges	1248 LINCOLN TOWNSHIP 4-H CLUB	\$1,000.00
	Services and Charges	1277 CITI CARDS	\$54.90
		Total Services and Charges	\$2,054.90
Total PARKS AND RECREATION			\$2,054.90
PAYROLL DEDUCTIONS	Personal Services	1244 1RST SOURCE BANK	\$864.60
	Personal Services	1231 INTERNAL REVENUE SERVICE	\$5,565.92
	Personal Services	1226 INDIANA DEPARTMENT OF REVENUE	\$659.76
		Total Personal Services	\$7,090.28
Total PAYROLL DEDUCTIONS			\$7,090.28
GRAND TOTAL			\$78,314.67

Lincoln Township, St. Joseph County, Indiana
Transfers - 2016

Transfers Out (Disbursements)	
Fund	Amount
Total Transfers Out	

Transfers In (Receipts)	
Fund	Amount
Total Transfers In	

**Lincoln Township, St. Joseph County, Indiana
Capital Assets 2016**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$0.00	\$0.00	\$0.00	\$0.00	\$220,000.00	\$0.00	\$0.00	\$220,000.00
Total Governmental Activities (General)	\$0.00	\$0.00	\$0.00	\$0.00	\$220,000.00	\$0.00	\$0.00	
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$220,000.00	\$0.00	\$0.00	\$220,000.00

Lincoln Township, St. Joseph County, Indiana
Capital Assets 2016

Unit Total	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
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**Lincoln Township, St. Joseph County, Indiana
Accounts Payable/Receivable Statement - 2016**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

**Lincoln Township, St. Joseph County, Indiana
Financial Assistance to Non Governmental Entities - 2016**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Lincoln Twp 4-H	35-1705560	17904 U.S. #6	Walkerton in	St. Joseph	Yevonne Pierce		Fee For Service	\$1,000.00	4H-CLUB
Walkerton Police Department	35-1705560	300 Illinois Street	Walkerton in	St. Joseph	Matthew Schalloil		Fee For Service	\$1,000.00	OTHER NOT-FOR-PROFIT

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, 2016

1. Total number of requests for Township Assistance	25
2.(A) Total number of recipients of Township Assistance	30
2.(B) Total number of households containing recipients of Township Assistance	20
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	21
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	21
3. Total Value of benefits provided to recipients of Township Assistance	\$7,982.00
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	29
5.(A)(i) Total number receiving utility assistance - households	17
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	\$6,482.00
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	\$6,482.00
7.(A) Total number receiving housing assistance - recipients	6
7.(A)(i) Total number receiving housing assistance - households	4
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	\$1,300.00
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	\$1,300.00
9.(A) Total number receiving food assistance - recipients	3
9.(A)(i) Total number receiving food assistance - households	3
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	\$200.00
10.(ii) Total value provided for food assistance - nontownship sources	\$0.00
10.(iii) Total value of all food assistance provided	\$200.00

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	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
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13. Total number of funerals, burials and cremations	0
14.(A) Total actual value of funerals, burials and cremations	\$0.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$0.00
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	27
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	\$1,300.00
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	\$1,300.00
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16.(A) Total number of referrals of township assistance applicants to other programs	0
16.(B) Total value of township services in making referrals to other programs	\$0.00
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17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	5
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18. Number of hours spent by township assistance recipients at workfare	65
19.(i) Total value of services provided by workfare to the township	\$650.00
19.(ii) Total value of services provided by workfare to other agencies	\$0.00
19.(iii) Total value of all services provided by workfare	\$650.00
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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
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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	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	11
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	11
24.(B) Total value of case management services provided	\$220.00
25. Total number of housing inspections performed by the township	10

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 - 2016

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
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