



STATE OF INDIANA
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B46689

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

July 29, 2016

TO: THE OFFICIALS OF EEL RIVER TOWNSHIP, ALLEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Eel River Township (Township), for the period of January 1, 2013 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Township's financial statement, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Township.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Unresolved Comment from Prior Report

- *The Annual Financial Report filed on Gateway for 2013 to 2015 did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>	
2013	Township	Beginning Balance	\$ 14,038.40	\$ 15,154.85	\$ (1,116.45)	
		Ending Balance	20,432.67	21,549.12	(1,116.45)	
	Township Assistance	Beginning Balance	20,552.42	18,420.40	2,132.02	
		Receipts	6,391.22	6,159.40	231.82	
		Ending Balance	23,312.82	20,948.98	2,363.84	
	Park & Recreation	Beginning Balance	1,558.51	983.66	574.85	
		Receipts	334.85	314.40	20.45	
		Ending Balance	1,508.01	912.71	595.30	
	2014	Township	Beginning Balance	20,432.67	21,549.12	(1,116.45)
Disbursements			8,253.12	12,083.64	(3,830.52)	
Ending Balance			28,648.89	25,934.82	2,714.07	
Township Assistance		Beginning Balance	23,312.82	20,948.98	2,363.84	
		Receipts	5,800.66	9,300.66	(3,500.00)	
		Ending Balance	23,162.36	24,298.52	(1,136.16)	
Park & Recreation		Beginning Balance	1,508.01	912.71	595.30	
		Ending Balance	1,346.82	751.52	595.30	
Levy Excess		Receipts	-	10.19	(10.19)	
		Ending Balance	-	10.19	(10.19)	
2015		Township	Beginning Balance	28,648.89	25,934.82	2,714.07
			Receipts	7,774.83	16,439.00	(8,664.17)
	Ending Balance		29,313.38	35,263.48	(5,950.10)	
	Township Assistance	Beginning Balance	23,162.36	24,298.52	(1,136.16)	
		Receipts	2,614.37	5,669.30	(3,054.93)	
		Ending Balance	21,708.76	25,899.85	(4,191.09)	
	Park & Recreation	Beginning Balance	1,346.82	751.52	595.30	
		Ending Balance	1,067.43	472.13	595.30	
	Levy Excess	Beginning Balance	-	10.19	(10.19)	
		Ending Balance	-	10.19	(10.19)	

Current Period Comments

- The total all funds per the Township ledger did not agree with the sum of the individual funds for 2013 to 2015.

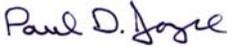
<u>Date</u>	<u>Total All Funds</u>	<u>Sum of Individual Funds</u>	<u>Difference</u>
12-31-13	\$ 48,267.89	\$ 43,410.81	\$ 4,857.08
12-31-14	55,897.38	50,995.05	4,902.33
12-31-15	66,921.14	61,645.65	5,275.49

- The records presented for review indicated the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Park & Recreation	\$ 185
2014	Township	729
	Park & Recreation	130
2015	Park & Recreation	79

This letter is intended for the information and use of the governing body and management of the Township. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on June 6, 2016, with Selma Hough, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner