

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

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February 9, 2017

TO: THE OFFICIALS OF MADISON TOWNSHIP, CARROLL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Madison Township (Township), for the period of January 1, 2012 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 statements, 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.

The 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 Comments from Prior Report

- The official's bonds for the period were not filed in the Office of the County Recorder.
- The Township paid \$83,953.80 to the Delphi Fire Territory in 2012. The Township also paid \$3,000 and \$4,000 to the Citizens Cemetery in 2012 and 2013, respectively, for mowing. These payments were made without a contract.
- Madison Township did not comply with directives of the Internal Revenue Service related to the issuance of 1099 forms for rent paid to the Trustee. The amounts paid were \$1,000, \$1,000, \$800, and \$1,100 for the years 2012, 2013, 2014, and 2015, respectively.

Current Period Comments

• The Annual Financial Report (AFR) filed in Gateway for the period did not match the Township's records:

| Years Fund Category AFR Township Lodger Difference 2012 Township Beginning Balance \$ 6,001.09 \$ 6,315.63 \$ (314.54) 2012 Township Receipts 9,862.09 9,812.81 49.28 2013 Township Beginning Balance 4,907.57 5,172.83 4,662.21 2013 Township Beginning Balance 9,815.14 5,172.83 4,642.31 2013 Township Assistance Beginning Balance 6,331.91 1,661.64 4,670.27 2013 Township Assistance Beginning Balance 198.32 99.16 99.16 2013 Fire Flighting Recipits 199.22 99.61 99.61 2013 Curulative Fire Dribing Balance <td< th=""><th></th><th></th><th></th><th>Α</th><th>mount per</th><th>Amount per</th><th></th><th></th></td<> | | | | Α | mount per | Amount per | | |
|--|-------|---------------------|-------------------|----|-----------|--------------------|----|------------|
| 2012 Township Receipts 9,862.09 9,812.81 49.28 2012 Township Ending Balance 4,907.57 5,172.83 (265.26) 2013 Township Disbursements 12,816.67 12,846.63 (27.96) 2013 Township Disbursements 12,818.67 12,846.63 (27.90) 2013 Township Assistance Ending Balance 6,331.91 1,661.64 4,670.27 2013 Township Assistance Ending Balance 32,542.00 16,271.00 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.61 99.16 2013 Fire Fighting Receipts 199.22 99.61 99.61 2013 Fire Fighting Receipts 130.02 65.01 65.01 2013 Curnulative Fire Beginning Balance 130.02 65.01 65.01 2013 Curnulative Fire Ending Balance 9.40 131.79 (33.39) 2013 Rainy Day Enginning Balance | Years | Fund | Category | | AFR | Township Ledger | E | Difference |
| 2012 Township Receipts 9,862.09 9,812.81 49.28 2012 Township Ending Balance 4,907.57 5,172.83 (265.26) 2013 Township Disbursements 12,816.67 12,846.63 (27.96) 2013 Township Disbursements 12,818.67 12,846.63 (27.90) 2013 Township Assistance Ending Balance 6,331.91 1,661.64 4,670.27 2013 Township Assistance Ending Balance 32,542.00 16,271.00 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.61 99.16 2013 Fire Fighting Receipts 199.22 99.61 99.61 2013 Fire Fighting Receipts 130.02 65.01 65.01 2013 Curnulative Fire Beginning Balance 130.02 65.01 65.01 2013 Curnulative Fire Ending Balance 9.40 131.79 (33.39) 2013 Rainy Day Enginning Balance | | | | | | | | |
| 2012 Township Ending Balance 4,907.57 5,172.83 265.26 | 2012 | Township | Beginning Balance | \$ | 6,001.09 | \$ 6,315.63 | \$ | (314.54) |
| 2013 Township Beginning Balance 9,815.14 5,172.83 4,642.31 2013 Township Disbursements 12,818.67 12,846.63 (27,96) 2013 Township Assistance Beginning Balance 33,319.1 1,661.64 4,670.27 2013 Township Assistance Ending Balance 33,335.56 17,045.66 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.16 199.16 2013 Fire Fighting Reginning Balance 198.22 99.61 199.16 2013 Fire Fighting Eeding Balance 198.77 - 198.77 2013 Curnulative Fire Beginning Balance 130.02 65.01 65.01 2013 Curnulative Fire Ending Balance 98.40 131.79 (33.39) 2013 Caria Ending Balance 5,042.70 2,521.35 2,521.35 2013 Rainy Day Ending Balance 5,042.70 2,521.35 2,521.35 2013 Cary Excess Beginning Balance | 2012 | Township | Receipts | | 9,862.09 | 9,812.81 | | 49.28 |
| 2013 Township Disbursements 12,846.63 (27.96) 2013 Township Ending Balance 6,331.91 1,661.64 4,670.27 2013 Township Assistance Ending Balance 32,542.00 16,271.00 16,271.00 2013 Fire Fighting Beginning Balance 33,335.56 17,064.56 16,271.00 2013 Fire Fighting Beginning Balance 199.22 99.61 99.61 2013 Fire Fighting Ending Balance 199.77 - 198.77 2013 Cumulative Fire Disbursements 98.40 131.79 (33.39) 2013 Cumulative Fire Disbursements 98.40 - - 98.40 2013 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2013 Rainy Day Beginning Balance 3,70.94 185.47 185.47 2014 Township Beginning Balance 1,82.70 2,521.35 2,521.35 2014 Township Recepts | 2012 | Township | Ending Balance | | 4,907.57 | 5,172.83 | | (265.26) |
| 2013 Township Ending Balance 6,331.91 1,661.64 4,670.27 2013 Township Assistance Ending Balance 32,542.00 16,271.00 16,271.00 2013 From Fighting Beginning Balance 32,542.00 16,271.00 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.16 99.16 2013 Fire Fighting Receipts 199.22 99.61 99.61 2013 Circ Fighting Ending Balance 190.22 99.61 99.61 2013 Cumulative Fire Beginning Balance 130.02 65.01 65.01 2013 Cumulative Fire Ending Balance 98.40 131.79 (33.39) 2013 Cumulative Fire Ending Balance 5.042.70 2,521.35 2,521.35 2013 Rainy Day Ending Balance 5.042.70 2,521.35 2,521.35 2013 Rainy Day Ending Balance 370.94 185.47 185.47 2013 Levy Excess Enginning Balance | 2013 | Township | Beginning Balance | | 9,815.14 | 5,172.83 | | 4,642.31 |
| 2013 Township Assistance Ending Balance 32,542.00 16,271.00 16,271.00 2013 Township Assistance Ending Balance 33,335.56 17,064.56 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.16 99.61 2013 Fire Fighting Receipts 199.22 99.61 99.61 2013 Fire Fighting Ending Balance 190.02 65.01 65.01 2013 Cumulative Fire Disbursements 98.40 131.79 93.339 2013 Cumulative Fire Disbursements 98.40 131.79 93.339 2013 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2013 Rainy Day Ending Balance 370.94 185.47 185.47 2014 Township Beginning Balance 185.47 - 185.47 2014 Township Beginning Balance 10,917.05 8,316.48 2,600.57 2014 Township Assistance Beginning Balance 33,25.56 <t< td=""><td>2013</td><td>Township</td><td>Disbursements</td><td></td><td>12,818.67</td><td>12,846.63</td><td></td><td>(27.96)</td></t<> | 2013 | Township | Disbursements | | 12,818.67 | 12,846.63 | | (27.96) |
| 2013 Township Assistance Ending Balance 33,335.56 17,064.56 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.16 99.16 2013 Fire Fighting Receipts 199.22 99.61 99.61 2013 Fire Fighting Ending Balance 198.77 - 65.01 2013 Cumulative Fire Beginning Balance 130.02 65.01 65.01 2013 Cumulative Fire Ending Balance 98.40 - 98.40 2013 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2013 Rainy Day Ending Balance 5,042.70 2,521.35 2,521.35 2013 Levy Excess Beginning Balance 370.94 185.47 185.47 2014 Township Beginning Balance 6,331.91 1,661.64 4,670.27 2014 Township Receipts 10,917.05 8,316.48 2,600.57 2014 Township Pisbursements | 2013 | Township | Ending Balance | | 6,331.91 | 1,661.64 | | 4,670.27 |
| 2013 Township Assistance Ending Balance 33,335.56 17,064.56 16,271.00 2013 Fire Fighting Beginning Balance 198.32 99.16 99.16 2013 Fire Fighting Receipts 199.22 99.61 99.61 2013 Fire Fighting Ending Balance 198.77 - 198.77 2013 Cumulative Fire Beginning Balance 130.02 65.01 65.01 2013 Cumulative Fire Ending Balance 98.40 131.79 (33.39) 2013 Rainy Day Beginning Balance 5.042.70 2.521.35 2.521.35 2013 Rainy Day Ending Balance 5.042.70 2.521.35 2.521.35 2013 Levy Excess Beginning Balance 370.94 185.47 185.47 2014 Township Beginning Balance 6,331.91 1,661.64 4,670.27 2014 Township Receipts 10,917.05 8,316.48 2,600.57 2014 Township Assistance Ending Balan | 2013 | Township Assistance | Beginning Balance | | 32,542.00 | 16,271.00 | | 16,271.00 |
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| 2014 Township Ending Balance 8,269.37 843.62 7,425.75 2014 Township Assistance Beginning Balance 33,325.56 17,064.56 16,261.00 2014 Township Assistance Ending Balance 31,695.00 15,434.00 16,261.00 2014 Fire Fighting Beginning Balance 198.77 - 198.77 2014 Fire Fighting Disbursements 99.61 88.41 11.20 2014 Fire Fighting Disbursements 99.61 88.41 11.20 2014 Fire Fighting Ending Balance 275.27 - 275.27 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Beining Balance 169.07 - 169.07 2014 Cumulative Fire Ending Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 370.94 - 370.94 2014 Levy Excess Beginning Balance | 2014 | Township | Receipts | | 10,917.05 | 8,316.48 | | 2,600.57 |
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| 2014 Township Assistance Ending Balance 31,695.00 15,434.00 16,261.00 2014 Fire Fighting Beginning Balance 198.77 - 198.77 2014 Fire Fighting Receipts 176.11 88.41 87.70 2014 Fire Fighting Disbursements 99.61 88.41 11.20 2014 Fire Fighting Ending Balance 275.27 - 275.27 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Receipts 72.89 36.59 36.30 2014 Cumulative Fire Disbursements 33.39 36.59 (3.20) 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Levy Excess Beginning Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 | 2014 | Township | Ending Balance | | 8,269.37 | 843.62 | | 7,425.75 |
| 2014 Fire Fighting Beginning Balance 198.77 - 198.77 2014 Fire Fighting Receipts 176.11 88.41 87.70 2014 Fire Fighting Disbursements 99.61 88.41 11.20 2014 Fire Fighting Ending Balance 275.27 - 275.27 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Receipts 72.89 36.59 36.30 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 370.94 - 370.94 2014 Levy Excess Beginning Balance 370.94 - 370.94 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 | 2014 | Township Assistance | Beginning Balance | | 33,325.56 | 17,064.56 | | 16,261.00 |
| 2014 Fire Fighting Receipts 176.11 88.41 87.70 2014 Fire Fighting Disbursements 99.61 88.41 11.20 2014 Fire Fighting Ending Balance 275.27 - 275.27 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Receipts 72.89 36.59 36.30 2014 Cumulative Fire Disbursements 33.39 36.59 (3.20) 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 370.94 - 370.94 2014 Levy Excess Beginning Balance 370.94 - 370.94 2015 Township Disbursements 7,976.25 8,122.42 | 2014 | Township Assistance | Ending Balance | | 31,695.00 | 15,434.00 | | 16,261.00 |
| 2014 Fire Fighting Receipts 176.11 88.41 87.70 2014 Fire Fighting Disbursements 99.61 88.41 11.20 2014 Fire Fighting Ending Balance 275.27 - 275.27 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Beginning Balance 129.57 - 129.57 2014 Cumulative Fire Receipts 72.89 36.59 36.30 2014 Cumulative Fire Disbursements 33.39 36.59 (3.20) 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 370.94 - 370.94 2014 Levy Excess Beginning Balance 370.94 - 370.94 2015 Township Disbursements 7,976.25 8,122.42 | 2014 | Fire Fighting | Beginning Balance | | 198.77 | - | | 198.77 |
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| 2014 Cumulative Fire Receipts 72.89 36.59 36.30 2014 Cumulative Fire Disbursements 33.39 36.59 (3.20) 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 370.94 - 370.94 2014 Levy Excess Beginning Balance 370.94 - 370.94 2014 Levy Excess Ending Balance 381.98 843.62 (461.64) 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance | 2014 | | Ending Balance | | 275.27 | - | | 275.27 |
| 2014 Cumulative Fire Disbursements 33.39 36.59 (3.20) 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 5,042.70 2,521.35 2,521.35 2014 Levy Excess Beginning Balance 370.94 - 370.94 2014 Levy Excess Ending Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Ba | 2014 | Cumulative Fire | Beginning Balance | | 129.57 | = | | 129.57 |
| 2014 Cumulative Fire Ending Balance 169.07 - 169.07 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 5,042.70 2,521.35 2,521.35 2014 Levy Excess Beginning Balance 370.94 - 370.94 2014 Levy Excess Ending Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Ending Balanc | 2014 | Cumulative Fire | Receipts | | 72.89 | 36.59 | | 36.30 |
| 2014 Rainy Day Beginning Balance 5,042.70 2,521.35 2,521.35 2014 Rainy Day Ending Balance 5,042.70 2,521.35 2,521.35 2014 Levy Excess Beginning Balance 370.94 - 370.94 2014 Levy Excess Ending Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Bal | 2014 | Cumulative Fire | Disbursements | | 33.39 | 36.59 | | (3.20) |
| 2014 Rainy Day Ending Balance 5,042.70 2,521.35 2,521.35 2014 Levy Excess Beginning Balance 370.94 - 370.94 2014 Levy Excess Ending Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.06 - 104.06 2015 Cumulative Fire Beginning Balance <td>2014</td> <td>Cumulative Fire</td> <td>Ending Balance</td> <td></td> <td>169.07</td> <td>-</td> <td></td> <td>169.07</td> | 2014 | Cumulative Fire | Ending Balance | | 169.07 | - | | 169.07 |
| 2014 Levy Excess Beginning Balance 370.94 - 370.94 2014 Levy Excess Ending Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements | 2014 | Rainy Day | Beginning Balance | | 5,042.70 | 2,521.35 | | 2,521.35 |
| 2014 Levy Excess Ending Balance 370.94 - 370.94 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance | 2014 | Rainy Day | Ending Balance | | 5,042.70 | 2,521.35 | | 2,521.35 |
| 2015 Township Beginning Balance 381.98 843.62 (461.64) 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance <td>2014</td> <td>Levy Excess</td> <td>Beginning Balance</td> <td></td> <td>370.94</td> <td>-</td> <td></td> <td>370.94</td> | 2014 | Levy Excess | Beginning Balance | | 370.94 | - | | 370.94 |
| 2015 Township Disbursements 7,976.25 8,122.42 (146.17) 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2014 | Levy Excess | Ending Balance | | 370.94 | - | | 370.94 |
| 2015 Township Ending Balance 3,169.42 3,484.89 (315.47) 2015 Township Assistance Beginning Balance 15,424.00 15,434.00 (10.00) 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Township | Beginning Balance | | 381.98 | 843.62 | | (461.64) |
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| 2015 Township Assistance Ending Balance 12,277.00 12,287.00 (10.00) 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Township | Ending Balance | | 3,169.42 | 3,484.89 | | (315.47) |
| 2015 Fire Fighting Beginning Balance 176.11 - 176.11 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Township Assistance | Beginning Balance | | | 15,434.00 | | (10.00) |
| 2015 Fire Fighting Disbursements 280.49 208.76 71.73 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Township Assistance | Ending Balance | | 12,277.00 | 12,287.00 | | (10.00) |
| 2015 Fire Fighting Ending Balance 104.38 - 104.38 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Fire Fighting | Beginning Balance | | 176.11 | - | | 176.11 |
| 2015 Cumulative Fire Beginning Balance 104.06 - 104.06 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Fire Fighting | Disbursements | | 280.49 | 208.76 | | 71.73 |
| 2015 Cumulative Fire Disbursements 139.68 71.24 68.44 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | 2015 | Fire Fighting | Ending Balance | | 104.38 | - | | 104.38 |
| 2015 Cumulative Fire Ending Balance 35.62 - 35.62 2015 Levy Excess Beginning Balance 185.47 - 185.47 | | Cumulative Fire | | | | - | | |
| 2015 Levy Excess Beginning Balance 185.47 - 185.47 | | | | | | 71.24 | | |
| · · · · · · · · · · · · · · · · · · · | | | • | | 35.62 | - | | 35.62 |
| 2015 Levy Excess Ending Balance 185.47 - 185.47 | | - | | | | = | | |
| | 2015 | Levy Excess | Ending Balance | | 185.47 | - | | 185.47 |

Some amounts in the Gateway column have been adjusted subsequent to the exit conference for the year 2015.

- There were no payroll taxes withheld from the Township Board members pay during the period and Form W-2 was not issued to them.
- The Township Board did not meet to approve the Annual Report during the period.

• In 2012, the disbursements of the Fire Fighting fund exceeded budgeted appropriations in the amount of \$83,953.80.

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 November 10, 2016, with Dwaine Ward, Trustee.

Paul D. Joyce, CPA State Examiner