

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE REPORT

OF

LIBERTY TOWNSHIP

FULTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
06/07/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	James R. Sutton	01-01-11 to 12-31-18
Chairman of the Township Board	Brian Richter Donna Oberg	01-01-10 to 12-31-14 01-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LIBERTY TOWNSHIP, FULTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Liberty Township, Fulton County, for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as Other Information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

April 20, 2017

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LIBERTY TOWNSHIP, FULTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Township	\$ 33,107	\$ 16,345	\$ 19,893	\$ 29,559	\$ 14,486	\$ 13,045	\$ 31,000
Park And Recreation	4,878	11,242	9,924	6,196	15,056	9,729	11,523
Township Assistance	10,453	6,368	2,711	14,110	6,191	4,574	15,727
Fire Fighting	75,349	18,269	14,575	79,043	18,045	15,597	81,491
Rainy Day	1,033	-	95	938	-	938	-
Levy Excess	-	509	-	509	-	509	-
Cumulative Fire	26,276	14,273	4,797	35,752	14,357	878	49,231
Park Donation Grant	6,530	-	6,530	-	-	-	-
Totals	<u>\$ 157,626</u>	<u>\$ 67,006</u>	<u>\$ 58,525</u>	<u>\$ 166,107</u>	<u>\$ 68,135</u>	<u>\$ 45,270</u>	<u>\$ 188,972</u>

LIBERTY TOWNSHIP, FULTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Township	\$ 31,000	\$ 15,612	\$ 12,919	\$ 33,693	\$ 16,553	\$ 13,415	\$ 36,831
Park And Recreation	11,522	13,082	12,610	11,994	11,330	10,152	13,172
Township Assistance	15,727	6,219	4,987	16,959	7,863	4,461	20,361
Fire Fighting	81,492	18,141	16,092	83,541	18,878	14,119	88,300
Levy Excess	-	-	-	-	7	-	7
Cumulative Fire	<u>49,229</u>	<u>14,752</u>	<u>5,424</u>	<u>58,557</u>	<u>15,632</u>	<u>7,164</u>	<u>67,025</u>
Totals	<u>\$ 188,970</u>	<u>\$ 67,806</u>	<u>\$ 52,032</u>	<u>\$ 204,744</u>	<u>\$ 70,263</u>	<u>\$ 49,311</u>	<u>\$ 225,696</u>

LIBERTY TOWNSHIP, FULTON COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 36,830	\$ 18,502	\$ 13,974	\$ 41,358
Park And Recreation	13,172	11,535	10,229	14,478
Township Assistance	20,361	6,686	2,968	24,079
Fire Fighting	88,299	18,891	14,300	92,890
Rainy Day Fund	-	6,629	-	6,629
Levy Excess	7	-	7	-
Cumulative Fire	<u>67,025</u>	<u>15,288</u>	<u>1,246</u>	<u>81,067</u>
Totals	<u>\$ 225,694</u>	<u>\$ 77,531</u>	<u>\$ 42,724</u>	<u>\$ 260,501</u>

LIBERTY TOWNSHIP, FULTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 20, 2017, with James R. Sutton, Trustee.