

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

COMPLIANCE REPORT  
OF  
ROCHESTER TOWNSHIP  
FULTON COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
06/15/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Jayne A. Tyler	04-01-11 to 12-31-18
Chairman of the Township Board	Charles Fear (Vacant) Stephen Coleman	01-01-11 to 10-08-13 10-09-13 to 11-03-13 11-04-13 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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](http://www.in.gov/sboa)

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Rochester 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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ROCHESTER 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	\$ 331,049	\$ 33,129	\$ 19,005	\$ 345,173	\$ 30,617	\$ 16,258	\$ 359,532
Township Assistance	13,000	24,010	10,178	26,832	26,178	8,205	44,805
Fire Fighting	13,215	207,525	193,435	27,305	216,175	203,628	39,852
Rainy Day	11,498	-	-	11,498	-	-	11,498
Levy Excess	-	2,085	-	2,085	-	2,085	-
Totals	<u>\$ 368,762</u>	<u>\$ 266,749</u>	<u>\$ 222,618</u>	<u>\$ 412,893</u>	<u>\$ 272,970</u>	<u>\$ 230,176</u>	<u>\$ 455,687</u>

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

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Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Township	\$ 359,532	\$ 30,642	\$ 16,733	\$ 373,441	\$ 31,449	\$ 17,316	\$ 387,574
Township Assistance	44,805	27,715	7,712	64,808	26,964	6,780	84,992
Fire Fighting	39,852	224,736	209,710	54,878	223,782	193,602	85,058
Rainy Day	11,498	-	100	11,398	-	-	11,398
Levy Excess	-	1,303	-	1,303	49	1,303	49
Totals	<u>\$ 455,687</u>	<u>\$ 284,396</u>	<u>\$ 234,255</u>	<u>\$ 505,828</u>	<u>\$ 282,244</u>	<u>\$ 219,001</u>	<u>\$ 569,071</u>

ROCHESTER 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	\$ 387,574	\$ 34,796	\$ 17,819	\$ 404,551
Township Assistance	84,992	24,852	8,610	101,234
Fire Fighting	85,058	230,750	213,071	102,737
Rainy Day	11,398	26,317	-	37,715
Levy Excess	49	-	49	-
Totals	<u>\$ 569,071</u>	<u>\$ 316,715</u>	<u>\$ 239,549</u>	<u>\$ 646,237</u>

ROCHESTER TOWNSHIP, FULTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 20, 2017, with Jayne A. Tyler, Trustee.