

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

COMPLIANCE REPORT

OF

UNION TOWNSHIP

FULTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
07/05/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Arthur S. Gudas	01-01-11 to 12-31-18
Chairman of the Township Board	Jay A. Cunningham	01-01-11 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF UNION TOWNSHIP, FULTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union Township (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 Statements 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

May 5, 2017

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Report information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

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UNION 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	\$ 82,114	\$ 45,241	\$ 55,631	\$ 71,724	\$ 15,089	\$ 53,871	\$ 32,942
Township Assistance	3,539	10,863	9,613	4,789	9,286	9,616	4,459
Fire Fighting	63,375	37,699	23,927	77,147	25,950	32,218	70,879
Rainy Day	7,486	10,000	-	17,486	-	-	17,486
Levy Excess	-	851	-	851	-	851	-
Cumulative Fire	49,630	10,598	-	60,228	11,143	-	71,371
Host Fee	4,971	-	-	4,971	-	-	4,971
Totals	<u>\$ 211,115</u>	<u>\$ 115,252</u>	<u>\$ 89,171</u>	<u>\$ 237,196</u>	<u>\$ 61,468</u>	<u>\$ 96,556</u>	<u>\$ 202,108</u>

UNION 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	\$ 32,940	\$ 30,509	\$ 36,477	\$ 26,972	\$ 56,406	\$ 45,014	\$ 38,364
Township Assistance	4,461	22,025	9,635	16,851	1,049	10,544	7,356
Fire Fighting	72,866	39,732	35,355	77,243	41,967	28,080	91,130
Rainy Day	17,486	-	-	17,486	5,000	-	22,486
Levy Excess	-	369	-	369	9	369	9
Cumulative Fire	71,409	-	143	71,266	-	-	71,266
Host Fee	4,971	-	-	4,971	-	-	4,971
Totals	<u>\$ 204,133</u>	<u>\$ 92,635</u>	<u>\$ 81,610</u>	<u>\$ 215,158</u>	<u>\$ 104,431</u>	<u>\$ 84,007</u>	<u>\$ 235,582</u>

UNION 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	\$ 38,363	\$ 53,126	\$ 45,197	\$ 46,292
Township Assistance	7,358	6,330	9,539	4,149
Fire Fighting	91,131	43,265	34,412	99,984
Rainy Day	22,486	9,562	14,500	17,548
Levy Excess	9	-	-	9
Grant Fund	-	2,806	2,806	-
Cumulative Fire	71,266	26,805	6	98,065
Host Fee	4,971	-	4,971	-
Totals	\$ 235,584	\$ 141,894	\$ 111,431	\$ 266,047

UNION TOWNSHIP, FULTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2017, with Arthur S. Gudas, Trustee.