

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

COMPLIANCE REPORT  
OF  
CENTER TOWNSHIP  
BOONE COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
07/19/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Randall Large	01-01-11 to 12-31-18
Chairman of the Township Board	Larry Hysong Jane Taylor	01-01-11 to 12-31-14 01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CENTER TOWNSHIP, BOONE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Center Township (Township), Boone 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 30, 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 schedules 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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CENTER TOWNSHIP, BOONE 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 Fund	\$ 111,562	\$ 125,961	\$ 109,745	\$ 127,778	\$ 143,453	\$ 108,697	\$ 162,534
Township Assistance Fund	63,773	138,933	85,504	117,202	119,156	75,617	160,741
Fire Fighting Fund	206,666	740,197	691,011	255,852	708,859	693,094	271,617
Rainy Day Fund	121,197	-	-	121,197	-	-	121,197
Levy Excess Fund	5,045	-	662	4,383	1,098	-	5,481
Debt Service	11,697	-	-	11,697	-	-	11,697
Payroll Deduction Fund	2,574	107,017	109,591	-	116,941	116,941	-
Totals	<u>\$ 522,514</u>	<u>\$ 1,112,108</u>	<u>\$ 996,513</u>	<u>\$ 638,109</u>	<u>\$ 1,089,507</u>	<u>\$ 994,349</u>	<u>\$ 733,267</u>

CENTER TOWNSHIP, BOONE 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 Fund	\$ 162,536	\$ 149,053	\$ 106,554	\$ 205,035	\$ 278,479	\$ 109,926	\$ 373,588
Township Assistance Fund	160,740	123,481	96,180	188,041	128,421	98,476	217,986
Fire Fighting Fund	271,615	741,767	723,751	289,631	615,629	734,102	171,158
Rainy Day Fund	121,197	-	-	121,197	-	-	121,197
Levy Excess Fund	5,481	-	-	5,481	-	-	5,481
Debt Service	11,697	-	-	11,697	-	-	11,697
Payroll Deduction Fund	-	126,274	126,274	-	129,371	129,371	-
Totals	<u>\$ 733,266</u>	<u>\$ 1,140,575</u>	<u>\$ 1,052,759</u>	<u>\$ 821,082</u>	<u>\$ 1,151,900</u>	<u>\$ 1,071,875</u>	<u>\$ 901,107</u>

CENTER TOWNSHIP, BOONE 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 Fund	\$ 373,587	\$ 146,502	\$ 113,403	\$ 406,686
Township Assistance Fund	217,987	120,959	76,248	262,698
Fire Fighting Fund	171,157	763,165	770,606	163,716
Rainy Day Fund	121,197	206,477	-	327,674
Levy Excess Fund	5,481	-	-	5,481
Debt Service	11,697	-	-	11,697
Payroll Deduction Fund	-	142,309	142,309	-
Totals	<u>\$ 901,106</u>	<u>\$ 1,379,412</u>	<u>\$ 1,102,566</u>	<u>\$ 1,177,952</u>

CENTER TOWNSHIP, BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 30, 2017, with Randall Large, Trustee.