

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

COMPLIANCE REPORT
OF
WASHINGTON TOWNSHIP
OWEN COUNTY, INDIANA
January 1, 2012 to December 31, 2016



FILED
07/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Patty Edwards	01-01-11 to 12-31-18
Chairman of the Township Board	Lloyd Coleman (deceased)	01-01-11 to 12-31-12
	(Vacant)	01-01-13 to 05-31-13
	Lois West	06-01-13 to 12-31-13
	Daniel Browning	01-01-14 to 02-28-15
	Marilyn Truesdel	03-01-15 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, OWEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Washington Township (Township), Owen 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 Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. 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 17, 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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WASHINGTON TOWNSHIP, OWEN 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	\$ 288,214	\$ 35,535	\$ 40,320	\$ 283,429	\$ 6,974	\$ 36,907	\$ 253,496
Township Assistance	11,588	29,996	25,531	16,053	38,935	32,301	22,687
Rainy Day	40,782	-	-	40,782	-	-	40,782
Interest	-	34	-	34	33	-	67
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 340,584</u>	<u>\$ 65,565</u>	<u>\$ 65,851</u>	<u>\$ 340,298</u>	<u>\$ 45,942</u>	<u>\$ 69,208</u>	<u>\$ 317,032</u>

WASHINGTON TOWNSHIP, OWEN 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	\$ 253,497	\$ 11,639	\$ 40,909	\$ 224,227	\$ 39,390	\$ 39,022	\$ 224,595
Township Assistance	22,687	42,561	29,199	36,049	25,219	25,603	35,665
Rainy Day	40,782	-	-	40,782	-	-	40,782
Interest	-	31	-	31	30	-	61
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 316,966</u>	<u>\$ 54,231</u>	<u>\$ 70,108</u>	<u>\$ 301,089</u>	<u>\$ 64,639</u>	<u>\$ 64,625</u>	<u>\$ 301,103</u>

WASHINGTON TOWNSHIP, OWEN 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	\$ 224,594	\$ 36,029	\$ 51,491	\$ 209,132
Township Assistance	35,664	38,254	27,849	46,069
Rainy Day	40,782	6,442	-	47,224
Interest	-	36	-	36
Totals	<u>\$ 301,040</u>	<u>\$ 80,761</u>	<u>\$ 79,340</u>	<u>\$ 302,461</u>

WASHINGTON TOWNSHIP, OWEN COUNTY
RESULT AND COMMENT

FEDERAL AND STATE AGENECIES - COMPLIANCE REQUIREMENTS

Township Board members were paid without the Township withholding federal, state, and local taxes. A Form 1099-MISC was issued to all three Township Board members for all five years within the engagement.

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

WASHINGTON TOWNSHIP, OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2017, with Patty Edwards, Trustee.