

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

COMPLIANCE REPORT

OF

MARION TOWNSHIP

OWEN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
08/03/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	James Elliott III	01-01-11 to 12-31-18
Chairman of the Township Board	Jennifer Abrell	01-01-12 to 12-31-12
	Emma Rentschler	01-01-13 to 12-31-15
	Janice Vaughn	01-01-16 to 12-31-16
	Paul Culler	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Marion Township (Township), Owen County, for the period of 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 additional 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

June 15, 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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MARION 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	\$ 41,772	\$ 17,388	\$ 9,554	\$ 49,606	\$ 16,455	\$ 9,866	\$ 56,195
Township Assistance	2,442	3,238	2,071	3,609	4,208	1,194	6,623
Fire Fighting	3,147	6,444	7,000	2,591	6,814	7,500	1,905
Rainy Day	554	-	-	554	-	-	554
payroll withholding	418	423	418	423	423	423	423
Totals	<u>\$ 48,333</u>	<u>\$ 27,493</u>	<u>\$ 19,043</u>	<u>\$ 56,783</u>	<u>\$ 27,900</u>	<u>\$ 18,983</u>	<u>\$ 65,700</u>

MARION TOWNSHIP, OWEN 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	\$ 56,196	\$ 17,088	\$ 16,157	\$ 57,127	\$ 13,257	\$ 10,177	\$ 60,207
Township Assistance	6,622	4,114	1,689	9,047	4,206	1,698	11,555
Fire Fighting	1,904	12,898	14,000	802	10,696	8,000	3,498
Rainy Day	554	-	-	554	-	-	554
payroll withholding	423	444	423	444	474	444	474
Totals	<u>\$ 65,699</u>	<u>\$ 34,544</u>	<u>\$ 32,269</u>	<u>\$ 67,974</u>	<u>\$ 28,633</u>	<u>\$ 20,319</u>	<u>\$ 76,288</u>

MARION 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	\$ 60,207	\$ 14,281	\$ 12,285	\$ 62,203
Township Assistance	11,555	3,529	1,882	13,202
Fire Fighting	3,498	11,854	8,500	6,852
Rainy Day	554	1,566	-	2,120
payroll withholding	474	513	413	574
Totals	<u>\$ 76,288</u>	<u>\$ 31,743</u>	<u>\$ 23,080</u>	<u>\$ 84,951</u>

MARION TOWNSHIP, OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 15, 2017, with James Elliott III, Trustee.