

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

COMPLIANCE REPORT

OF

UNION TOWNSHIP

GIBSON 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	Brenda Sollman-Hooker	01-01-11 to 12-31-18
Chairman of the Township Board	Joseph Vessels (deceased) Roger Holzmeyer	01-01-12 to 12-31-14 01-01-15 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, GIBSON COUNTY, INDIANA

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

June 12, 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, GIBSON 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	\$ 39,687	\$ 221,119	\$ 218,405	\$ 42,401	\$ 51,933	\$ 39,615	\$ 54,719
Park And Recreation	3,792	5,864	4,051	5,605	2,297	3,417	4,485
Township Assistance	26,457	8,209	10,430	24,236	1,044	11,654	13,626
Fire Fighting	162,173	135,805	139,611	158,367	145,283	134,210	169,440
Cumulative Fire	34,828	29,630	28,524	35,934	35,652	38,438	33,148
Highlander Repairs	-	8,436	8,436	-	3,397	2,655	742
Payroll Deductions	741	2,815	2,729	827	-	-	827
Totals	<u>\$ 267,678</u>	<u>\$ 411,878</u>	<u>\$ 412,186</u>	<u>\$ 267,370</u>	<u>\$ 239,606</u>	<u>\$ 229,989</u>	<u>\$ 276,987</u>

UNION TOWNSHIP, GIBSON 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	\$ 54,719	\$ 41,061	\$ 39,838	\$ 55,942	\$ 392,572	\$ 393,173	\$ 55,341
RECREATION FUND	4,485	4,141	2,600	6,026	3,972	4,103	5,895
TOWNSHIP ASSISTANCE	13,627	11,987	16,571	9,043	13,549	14,382	8,210
FIRE FIGHTING FUND	169,440	149,066	139,632	178,874	156,793	148,402	187,265
CUMULATIVE FIRE FUND	33,148	32,955	-	66,103	35,147	-	101,250
PAYROLL DEDUCTIONS	1,569	3,468	2,764	2,273	3,269	746	4,796
Totals	<u>\$ 276,988</u>	<u>\$ 242,678</u>	<u>\$ 201,405</u>	<u>\$ 318,261</u>	<u>\$ 605,302</u>	<u>\$ 560,806</u>	<u>\$ 362,757</u>

UNION TOWNSHIP, GIBSON 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	\$ 55,342	\$ 47,675	\$ 43,227	\$ 59,790
RECREATION FUND	5,894	4,095	3,426	6,563
TOWNSHIP ASSISTANCE	8,209	24,912	20,030	13,091
FIRE FIGHTING FUND	187,266	158,761	113,182	232,845
Levy Excess Fund	-	2,347	-	2,347
CUMULATIVE FIRE FUND	101,250	35,995	329	136,916
PAYROLL DEDUCTIONS	<u>4,796</u>	<u>3,292</u>	<u>-</u>	<u>8,088</u>
Totals	<u>\$ 362,757</u>	<u>\$ 277,077</u>	<u>\$ 180,194</u>	<u>\$ 459,640</u>

UNION TOWNSHIP, GIBSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2016, with Brenda Sollman-Hooker, Trustee.