

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

COMPLIANCE REPORT  
OF  
FOREST TOWNSHIP  
CLINTON COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
08/04/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Stace Alter	01-01-11 to 12-31-18
Chairman of the Township Board	Mike Tate Jerry Milner	01-01-12 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 FOREST TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Forest Township (Township), Clinton 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 9, 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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FOREST TOWNSHIP, CLINTON 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	\$ 90,314	\$ 27,659	\$ 23,745	\$ 94,228	\$ 45,052	\$ 23,656	\$ 115,624
Park And Recreation	10,676	-	-	10,676	-	-	10,676
Township Assistance	24,735	11,464	2,254	33,945	1,263	2,800	32,408
Rainy Day	3,297	-	-	3,297	-	-	3,297
Levy Excess	-	363	-	363	-	363	-
Totals	<u>\$ 129,022</u>	<u>\$ 39,486</u>	<u>\$ 25,999</u>	<u>\$ 142,509</u>	<u>\$ 46,315</u>	<u>\$ 26,819</u>	<u>\$ 162,005</u>

FOREST TOWNSHIP, CLINTON 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	\$ 115,624	\$ 48,104	\$ 23,835	\$ 139,893	\$ 40,923	\$ 25,754	\$ 155,062
Park And Recreation	10,676	-	-	10,676	-	-	10,676
Township Assistance	32,409	5	3,079	29,335	5	2,608	26,732
Rainy Day	3,297	-	-	3,297	-	-	3,297
Levy Excess	-	5	-	5	-	-	5
Totals	<u>\$ 162,006</u>	<u>\$ 48,114</u>	<u>\$ 26,914</u>	<u>\$ 183,206</u>	<u>\$ 40,928</u>	<u>\$ 28,362</u>	<u>\$ 195,772</u>

FOREST TOWNSHIP, CLINTON 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	\$ 155,063	\$ 51,145	\$ 38,933	\$ 167,275
Park And Recreation	10,676	-	-	10,676
Township Assistance	26,732	5	1,249	25,488
Rainy Day	3,297	5,578	-	8,875
Levy Excess	<u>5</u>	<u>-</u>	<u>5</u>	<u>-</u>
Totals	<u>\$ 195,773</u>	<u>\$ 56,728</u>	<u>\$ 40,187</u>	<u>\$ 212,314</u>

FOREST TOWNSHIP, CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2017, with Stace Alter, Trustee.