

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

COMPLIANCE REPORT

OF

PATOKA TOWNSHIP

GIBSON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
08/09/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brad Schmitt Bruce Fisher	01-01-11 to 12-31-15 01-01-16 to 12-31-18
Chairman of the Township Board	Dan Beard Edward Prior	01-01-11 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 PATOKA TOWNSHIP, GIBSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Patoka 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 21, 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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PATOKA 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	\$ 571,844	\$ 44,579	\$ 85,854	\$ 530,569	\$ 93,221	\$ 83,122	\$ 540,668
Township Assistance	367,194	29,408	54,852	341,750	75,859	43,820	373,789
Fire Fighting	775,308	-	9,736	765,572	-	-	765,572
Levy Excess	19,196	-	-	19,196	-	-	19,196
Fire Territory	(9,736)	9,736	-	-	-	-	-
Cumulative Fire	251,238	-	-	251,238	-	-	251,238
Donation	7,434	-	-	7,434	-	-	7,434
Payroll Deductions	9,342	14,422	17,939	5,825	11,480	14,858	2,447
Run	8,683	-	-	8,683	-	-	8,683
Totals	<u>\$ 2,000,503</u>	<u>\$ 98,145</u>	<u>\$ 168,381</u>	<u>\$ 1,930,267</u>	<u>\$ 180,560</u>	<u>\$ 141,800</u>	<u>\$ 1,969,027</u>

PATOKA 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	\$ 540,667	\$ 105,086	\$ 89,217	\$ 556,536	\$ 50,458	\$ 85,741	\$ 521,253
Township Assistance	373,788	49,337	37,533	385,592	40,431	48,409	377,614
Fire Fighting	765,573	-	-	765,573	-	765,573	-
Rainy Day Fund	-	-	-	-	1,016,811	-	1,016,811
Levy Excess	19,196	-	-	19,196	-	-	19,196
Cumulative Fire	251,238	-	-	251,238	-	251,238	-
Donation	7,434	-	-	7,434	-	-	7,434
Payroll Deductions	2,447	10,098	10,610	1,935	15,352	17,231	56
Run	8,683	-	-	8,683	-	-	8,683
Totals	<u>\$ 1,969,026</u>	<u>\$ 164,521</u>	<u>\$ 137,360</u>	<u>\$ 1,996,187</u>	<u>\$ 1,123,052</u>	<u>\$ 1,168,192</u>	<u>\$ 1,951,047</u>

PATOKA 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	\$ 521,253	\$ 288,330	\$ 273,150	\$ 536,433
Township Assistance	377,614	40,513	48,142	369,985
Rainy Day Fund	1,016,811	28,731	-	1,045,542
Levy Excess	19,196	-	-	19,196
Donation	7,434	-	-	7,434
Payroll Deductions	56	17,216	11,662	5,610
Run	<u>8,683</u>	<u>-</u>	<u>-</u>	<u>8,683</u>
Totals	<u>\$ 1,951,047</u>	<u>\$ 374,790</u>	<u>\$ 332,954</u>	<u>\$ 1,992,883</u>

PATOKA TOWNSHIP, GIBSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 21, 2017, with Bruce Fisher, Trustee.