

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

COMPLIANCE REPORT  
OF  
UNION TOWNSHIP  
MONTGOMERY COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
09/08/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Sally Evans	01-01-11 to 12-31-18
Chairman of the Township Board	John L. Wyatt	01-01-12 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, MONTGOMERY COUNTY, INDIANA

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

July 19, 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, MONTGOMERY 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	\$ 288,492	\$ 26,421	\$ 80,753	\$ 234,160	\$ 28,974	\$ 80,530	\$ 182,604
Park And Recreation	228,649	-	156,790	71,859	11,153	33,860	49,152
Township Assistance	470,839	397,439	275,143	593,135	408,792	230,283	771,644
Fire Fighting	284,886	135,487	198,620	221,753	138,022	198,556	161,219
Rainy Day	26,849	-	-	26,849	-	-	26,849
Levy Excess	1,222	-	1,222	-	-	-	-
Cumulative Fire	2,676,893	143,192	-	2,820,085	145,586	8,003	2,957,668
Payroll Deductions	-	23,526	23,526	-	-	-	-
Payroll Deductions	-	-	-	-	24,830	24,830	-
Cemetery Fund	301,119	-	4,667	296,452	900	17,571	279,781
Totals	<u>\$ 4,278,949</u>	<u>\$ 726,065</u>	<u>\$ 740,721</u>	<u>\$ 4,264,293</u>	<u>\$ 758,257</u>	<u>\$ 593,633</u>	<u>\$ 4,428,917</u>

UNION TOWNSHIP, MONTGOMERY 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 FUND	\$ 182,604	\$ 20,840	\$ 86,776	\$ 116,668	\$ 239,614	\$ 89,916	\$ 266,366
RECREATION FUND	49,152	47,320	15,200	81,272	-	12,750	68,522
TOWNSHIP ASSISTANCE	771,643	371,540	210,544	932,639	142,437	158,775	916,301
FIRE FIGHTING FUND	161,218	143,118	208,614	95,722	219,400	202,500	112,622
RAINY DAY	26,849	-	-	26,849	-	-	26,849
CUMULATIVE FIRE FUND	2,957,667	155,193	524,699	2,588,161	153,628	37	2,741,752
CEMETERY FUND	279,781	-	32,102	247,679	-	32,543	215,136
PAYROLL DEDUCTIONS	-	24,708	24,708	-	25,434	25,434	-
Totals	<u>\$ 4,428,914</u>	<u>\$ 762,719</u>	<u>\$ 1,102,643</u>	<u>\$ 4,088,990</u>	<u>\$ 780,513</u>	<u>\$ 521,955</u>	<u>\$ 4,347,548</u>

UNION TOWNSHIP, MONTGOMERY 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 FUND	\$ 266,367	\$ 224,147	\$ 86,756	\$ 403,758
RECREATION FUND	68,521	30,805	9,100	90,226
TOWNSHIP ASSISTANCE	916,301	123,897	180,022	860,176
FIRE FIGHTING FUND	112,621	242,252	209,000	145,873
RAINY DAY	26,849	44,913	-	71,762
CUMULATIVE FIRE FUND	2,741,753	154,464	-	2,896,217
CEMETERY FUND	215,136	-	26,661	188,475
PAYROLL DEDUCTIONS	-	27,947	27,947	-
Totals	<u>\$ 4,347,548</u>	<u>\$ 848,425</u>	<u>\$ 539,486</u>	<u>\$ 4,656,487</u>

UNION TOWNSHIP, MONTGOMERY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 19, 2017, with Sally Evans, Trustee.