

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

COMPLIANCE REPORT

OF

WHITE RIVER TOWNSHIP

GIBSON 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	Chad Ellis	01-01-11 to 12-31-18
Chairman of the Township Board	Sue Stuckey	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE RIVER TOWNSHIP, GIBSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents White River 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 Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. 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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WHITE RIVER 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	\$ 70,564	\$ 28,316	\$ 30,288	\$ 68,592	\$ 29,472	\$ 30,017	\$ 68,047
Park And Recreation	2,308	1,074	832	2,550	544	1,137	1,957
Township Assistance	22,809	4,486	2,869	24,426	4,420	1,926	26,920
Fire Fighting	50,241	51,699	56,809	45,131	45,112	40,281	49,962
Levy Excess	149	-	-	149	-	-	149
	<u>146,071</u>	<u>85,575</u>	<u>90,798</u>	<u>140,848</u>	<u>79,548</u>	<u>73,361</u>	<u>147,035</u>
Totals	<u>\$ 146,071</u>	<u>\$ 85,575</u>	<u>\$ 90,798</u>	<u>\$ 140,848</u>	<u>\$ 79,548</u>	<u>\$ 73,361</u>	<u>\$ 147,035</u>

WHITE RIVER 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	\$ 68,047	\$ 30,332	\$ 33,138	\$ 65,241	\$ 30,373	\$ 33,657	\$ 61,957
Park And Recreation	1,958	550	786	1,722	801	800	1,723
Township Assistance	26,920	4,402	4,063	27,259	3,934	4,158	27,035
Fire Fighting	49,963	50,939	50,637	50,265	54,700	50,141	54,824
Levy Excess	149	-	-	149	-	-	149
Totals	<u>\$ 147,037</u>	<u>\$ 86,223</u>	<u>\$ 88,624</u>	<u>\$ 144,636</u>	<u>\$ 89,808</u>	<u>\$ 88,756</u>	<u>\$ 145,688</u>

WHITE RIVER 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	\$ 59,490	\$ 31,219	\$ 29,919	\$ 60,790
Park And Recreation	1,723	828	800	1,751
Township Assistance	27,034	4,363	4,281	27,116
Fire Fighting	55,798	53,399	61,225	47,972
Levy Excess	149	-	-	149
Totals	<u>\$ 144,194</u>	<u>\$ 89,809</u>	<u>\$ 96,225</u>	<u>\$ 137,778</u>

WHITE RIVER TOWNSHIP, GIBSON COUNTY  
RESULT AND COMMENT

***PUBLIC RECORDS RETENTION***

Records were not retained for part of the engagement period; therefore, claims and supporting documentation requested were not provided for 2011, 2012, and 2013.

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

WHITE RIVER TOWNSHIP, GIBSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 19, 2017, with Chad Ellis, Trustee.