

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

COMPLIANCE REPORT

OF

JOHNSON 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	George Pruitt	01-01-11 to 12-31-14
	Sam Hargove	01-01-15 to 08-22-16
	Patrick Bengert	08-23-16 to 12-31-18
Chairman of the Township Board	Andrew A. Goedde	01-01-11 to 12-31-14
	Patrick Bengert	01-01-15 to 08-22-16
	Mike Prior	08-23-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON TOWNSHIP, GIBSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Johnson 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

July 13, 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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JOHNSON 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	\$ 107,623	\$ 27,824	\$ 12,410	\$ 123,037	\$ 16,596	\$ 12,959	\$ 126,674
Park And Recreation	7,528	1,542	1,475	7,595	924	-	8,519
Township Assistance	30,887	4,405	812	34,480	4,612	837	38,255
Levy Excess	<u>72</u>	<u>-</u>	<u>72</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 146,110</u>	<u>\$ 33,771</u>	<u>\$ 14,769</u>	<u>\$ 165,112</u>	<u>\$ 22,132</u>	<u>\$ 13,796</u>	<u>\$ 173,448</u>

JOHNSON 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	\$ 126,677	\$ 17,145	\$ 10,088	\$ 133,734	\$ 18,445	\$ 13,123	\$ 139,056
Park And Recreation	8,517	964	-	9,481	1,022	-	10,503
Township Assistance	38,256	4,580	2,720	40,116	4,601	2,735	41,982
Payroll withholding	-	936	337	599	1,017	1,727	(111)
Totals	<u>\$ 173,450</u>	<u>\$ 23,625</u>	<u>\$ 13,145</u>	<u>\$ 183,930</u>	<u>\$ 25,085</u>	<u>\$ 17,585</u>	<u>\$ 191,430</u>

JOHNSON 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	\$ 138,824	\$ 24,417	\$ 10,748	\$ 152,493
Park And Recreation	10,504	2,498	-	13,002
Township Assistance	41,984	6,055	2,240	45,799
Payroll withholding	<u>952</u>	<u>985</u>	<u>504</u>	<u>1,433</u>
Totals	<u>\$ 192,264</u>	<u>\$ 33,955</u>	<u>\$ 13,492</u>	<u>\$ 212,727</u>

JOHNSON TOWNSHIP, GIBSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 13, 2017, with Patrick Bengert, Trustee.