

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

COMPLIANCE REPORT

OF

PIGEON TOWNSHIP

WARRICK 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	William Steve Beard	01-01-11 to 12-31-18
Chairman of the Township Board	Terry Hunt	01-01-11 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF PIGEON TOWNSHIP, WARRICK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Pigeon Township (Township), Warrick 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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PIGEON TOWNSHIP, WARRICK 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	\$ 22,325	\$ 22,286	\$ 24,020	\$ 20,591	\$ 25,016	\$ 24,117	\$ 21,490
Township Assistance	5,770	4,316	4,701	5,385	4,553	4,135	5,803
Fire Fighting	6,829	20,217	20,000	7,046	22,197	22,000	7,243
Cumulative Fire	<u>6,217</u>	<u>6,974</u>	<u>3,603</u>	<u>9,588</u>	<u>7,240</u>	<u>4,000</u>	<u>12,828</u>
Totals	<u>\$ 41,141</u>	<u>\$ 53,793</u>	<u>\$ 52,324</u>	<u>\$ 42,610</u>	<u>\$ 59,006</u>	<u>\$ 54,252</u>	<u>\$ 47,364</u>

PIGEON TOWNSHIP, WARRICK 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	\$ 21,491	\$ 24,626	\$ 24,125	\$ 21,992	\$ 26,035	\$ 24,500	\$ 23,527
Township Assistance	5,802	4,394	4,473	5,723	4,494	4,352	5,865
Fire Fighting	7,243	21,693	23,000	5,936	23,084	24,000	5,020
LEVY EXCESS	-	-	-	-	4	-	4
Cumulative Fire	<u>12,828</u>	<u>7,152</u>	<u>6,674</u>	<u>13,306</u>	<u>7,695</u>	<u>-</u>	<u>21,001</u>
Totals	<u>\$ 47,364</u>	<u>\$ 57,865</u>	<u>\$ 58,272</u>	<u>\$ 46,957</u>	<u>\$ 61,312</u>	<u>\$ 52,852</u>	<u>\$ 55,417</u>

PIGEON TOWNSHIP, WARRICK 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	\$ 23,527	\$ 26,440	\$ 25,009	\$ 24,958
Township Assistance	5,865	4,449	5,359	4,955
Fire Fighting	5,019	23,356	24,000	4,375
LEVY EXCESS	4	-	4	-
Cumulative Fire	<u>21,000</u>	<u>7,598</u>	<u>13,907</u>	<u>14,691</u>
Totals	<u>\$ 55,415</u>	<u>\$ 61,843</u>	<u>\$ 68,279</u>	<u>\$ 48,979</u>

PIGEON TOWNSHIP, WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 19, 2017, with William Steve Beard, Trustee.