

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

COMPLIANCE REPORT

OF

ROSS TOWNSHIP

CLINTON 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	James A. Harris	01-01-11 to 12-31-18
Chairman of the Township Board	Daniel J. Lahrman Gary Gangwer	01-01-12 to 12-31-14 01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ROSS TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Ross Township (Township), Clinton 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 27, 2017

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#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports 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 Reports 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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ROSS TOWNSHIP, CLINTON 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	\$ 408,239	\$ 41,744	\$ 87,043	\$ 362,940	\$ 28,552	\$ 19,228	\$ 372,264
Township Assistance	13,500	14,685	18,746	9,439	21,856	15,950	15,345
Fire Fighting	64,474	22,751	38,367	48,858	18,635	21,716	45,777
Rainy Day	137	-	-	137	-	-	137
Cumulative Fire	<u>32,425</u>	<u>11,212</u>	<u>30,000</u>	<u>13,637</u>	<u>9,782</u>	<u>-</u>	<u>23,419</u>
Totals	<u>\$ 518,775</u>	<u>\$ 90,392</u>	<u>\$ 174,156</u>	<u>\$ 435,011</u>	<u>\$ 78,825</u>	<u>\$ 56,894</u>	<u>\$ 456,942</u>

ROSS TOWNSHIP, CLINTON 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	\$ 372,266	\$ 38,222	\$ 25,673	\$ 384,815	\$ 784	\$ 15,346	\$ 370,253
Township Assistance	15,345	21,628	15,854	21,119	19,031	16,066	24,084
Fire Fighting	45,776	27,110	24,700	48,186	19,024	26,984	40,226
Rainy Day	137	7,890	-	8,027	-	-	8,027
Cumulative Fire	23,418	17,061	-	40,479	10,045	3,470	47,054
Totals	<u>\$ 456,942</u>	<u>\$ 111,911</u>	<u>\$ 66,227</u>	<u>\$ 502,626</u>	<u>\$ 48,884</u>	<u>\$ 61,866</u>	<u>\$ 489,644</u>

ROSS TOWNSHIP, CLINTON 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	\$ 370,252	\$ 238	\$ 16,668	\$ 353,822
Township Assistance	24,084	9,967	10,538	23,513
Fire Fighting	40,226	37,931	25,213	52,944
Rainy Day	8,027	3,290	-	11,317
Cumulative Fire	<u>47,055</u>	<u>13,696</u>	<u>41,780</u>	<u>18,971</u>
Totals	<u>\$ 489,644</u>	<u>\$ 65,122</u>	<u>\$ 94,199</u>	<u>\$ 460,567</u>

ROSS TOWNSHIP, CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2017, with James A. Harris, Trustee.