

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

PERRY TOWNSHIP

MARION COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
09/15/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Accountant's Report.....	3-4
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment	
Balances - Regulatory Basis	7-9
Notes to Financial Statements.....	10-13
Other Information - Unexamined:	
Combining Schedules of Receipts, Disbursements, and Cash and	
Investment Balances - Regulatory Basis	16-20
Schedule of Leases and Debt	21
Schedule of Capital Assets.....	23
Other Reports.....	24

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Daniel T. Moriarty	01-01-12 to 12-31-14
	Nancy S. Day	01-01-15 to 12-31-18
Judge	The Honorable Robert Spear	01-01-12 to 12-31-18
Chairman of the Township Board	Randall Decker	01-01-12 to 12-31-13
	Michael Kalscheur	01-01-14 to 12-31-15
	Cynthia Merl	01-01-16 to 12-31-16
	Randall Decker	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PERRY TOWNSHIP, MARION COUNTY, INDIANA

We have examined the accompanying financial statements of Perry Township (Township), for the period of January 1, 2012 to December 31, 2016. The Township's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.


In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Township.

The Township did not provide sufficient documentation to substantiate the balances for the Small Claims Court Fees and Small Claims Court Trust funds. The Township did not present bank reconciliations for 48 of the 60 months examined. Consequently, we were unable to determine whether the reported amounts were fairly presented for the court funds.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, except for the effects on the financial statements, if any, resulting from the inability to obtain sufficient evidence for the matter discussed in the preceding paragraph relative to the court funds for the period of January 1, 2012 to December 31, 2016, the financials referred to above present the financial position and results of operations of the Township based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

July 28, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

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PERRY TOWNSHIP, MARION 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	\$ 852,692	\$ 1,125,322	\$ 1,019,924	\$ 958,090	\$ 1,036,697	\$ 743,054	\$ 1,251,733
Township Assistance	191,492	265,797	166,067	291,222	263,656	162,187	392,691
Rainy Day	679,758	128,904	70,000	738,662	81,745	102,070	718,337
Levy Excess	44	-	-	44	-	-	44
Payroll Deductions	83,386	133,347	131,767	84,966	149,547	230,801	3,712
Lease Rental Fund	189	-	-	189	-	-	189
Small Claims Court Fees	12,889	781,223	777,328	16,784	652,709	560,446	109,047
Small Claims Court Trust	23,799	1,296,273	1,293,825	26,247	1,735,767	1,762,585	(571)
Totals	<u>\$ 1,844,249</u>	<u>\$ 3,730,866</u>	<u>\$ 3,458,911</u>	<u>\$ 2,116,204</u>	<u>\$ 3,920,121</u>	<u>\$ 3,561,143</u>	<u>\$ 2,475,182</u>

The notes to the financial statements are an integral part of this statement.

PERRY TOWNSHIP, MARION 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	\$ 1,251,733	\$ 1,087,498	\$ 763,496	\$ 1,575,735	\$ 1,141,208	\$ 860,419	\$ 1,856,524
Township Assistance	392,691	263,426	148,052	508,065	194,162	164,349	537,878
Rainy Day	718,337	-	142,578	575,759	114,012	-	689,771
Levy Excess	44	-	-	44	-	-	44
Payroll Deductions	3,712	138,610	138,564	3,758	140,243	140,063	3,938
Lease Rental Fund	189	-	-	189	-	-	189
Small Claims Court Fees	109,047	618,405	621,806	105,646	656,241	643,690	118,197
Small Claims Court Trust	(571)	1,667,243	1,639,218	27,454	1,495,522	1,451,818	71,158
Totals	<u>\$ 2,475,182</u>	<u>\$ 3,775,182</u>	<u>\$ 3,453,714</u>	<u>\$ 2,796,650</u>	<u>\$ 3,741,388</u>	<u>\$ 3,260,339</u>	<u>\$ 3,277,699</u>

The notes to the financial statements are an integral part of this statement.

PERRY TOWNSHIP, MARION 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 General	\$ 1,856,524	\$ 1,080,022	\$ 836,887	\$ 2,099,659
Township Assistance	537,878	194,904	204,941	527,841
Rainy Day	689,771	123,549	-	813,320
Levy Excess	44	-	-	44
Lease Rental Payment	189	-	-	189
Payroll Deductions	3,938	158,900	158,944	3,894
Small Claims Court Fees	118,197	677,235	679,244	116,188
Small Claims Court Trust	<u>71,158</u>	<u>1,534,489</u>	<u>1,480,535</u>	<u>125,112</u>
Totals	<u>\$ 3,277,699</u>	<u>\$ 3,769,099</u>	<u>\$ 3,360,551</u>	<u>\$ 3,686,247</u>

The notes to the financial statements are an integral part of this statement.

PERRY TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: health and social services (township assistance), cemetery maintenance and general administrative services.

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

PERRY TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

PERRY TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

PERRY TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Township authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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OTHER INFORMATION - UNEXAMINED

The Township's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Township's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the Township. It is presented as intended by the Township.

PERRY TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	Township	Township Assistance	Rainy Day	Levy Excess	Payroll Deductions	Lease Rental Fund	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ 852,692	\$ 191,492	\$ 679,758	\$ 44	\$ 83,386	\$ 189	\$ 12,889	\$ 23,799	\$ 1,844,249
Receipts:									
Taxes	99,354	223,762	-	-	112,384	-	-	-	435,500
Intergovernmental receipts	611,068	38,328	-	-	-	-	-	-	649,396
Fines and forfeits	323,918	-	-	-	-	-	-	-	323,918
Other receipts	90,982	3,707	128,904	-	20,963	-	781,223	1,296,273	2,322,052
Total receipts	1,125,322	265,797	128,904	-	133,347	-	781,223	1,296,273	3,730,866
Disbursements:									
Personal services	570,241	114,671	-	-	22,344	-	-	-	707,256
Supplies	18,357	1,724	-	-	-	-	-	-	20,081
Other services and charges	142,916	46,182	-	-	-	-	-	-	189,098
Capital outlay	155,799	3,490	-	-	-	-	-	-	159,289
Other disbursements	132,611	-	70,000	-	109,423	-	777,328	1,293,825	2,383,187
Total disbursements	1,019,924	166,067	70,000	-	131,767	-	777,328	1,293,825	3,458,911
Excess (deficiency) of receipts over disbursements	105,398	99,730	58,904	-	1,580	-	3,895	2,448	271,955
Cash and investments - ending	\$ 958,090	\$ 291,222	\$ 738,662	\$ 44	\$ 84,966	\$ 189	\$ 16,784	\$ 26,247	\$ 2,116,204

PERRY TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	Township	Township Assistance	Rainy Day	Levy Excess	Payroll Deductions	Lease Rental Fund	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ 958,090	\$ 291,222	\$ 738,662	\$ 44	\$ 84,966	\$ 189	\$ 16,784	\$ 26,247	\$ 2,116,204
Receipts:									
Taxes	57,531	218,255	-	-	-	-	-	-	275,786
Intergovernmental receipts	668,564	39,791	-	-	-	-	-	-	708,355
Fines and forfeits	253,254	-	-	-	-	-	-	-	253,254
Other receipts	57,348	5,610	81,745	-	149,547	-	652,709	1,735,767	2,682,726
Total receipts	1,036,697	263,656	81,745	-	149,547	-	652,709	1,735,767	3,920,121
Disbursements:									
Personal services	541,175	118,622	-	-	134,630	-	-	-	794,427
Supplies	17,988	2,207	-	-	-	-	-	-	20,195
Other services and charges	149,416	40,237	-	-	-	-	-	-	189,653
Capital outlay	34,475	1,121	102,070	-	-	-	-	-	137,666
Other disbursements	-	-	-	-	96,171	-	560,446	1,762,585	2,419,202
Total disbursements	743,054	162,187	102,070	-	230,801	-	560,446	1,762,585	3,561,143
Excess (deficiency) of receipts over disbursements	293,643	101,469	(20,325)	-	(81,254)	-	92,263	(26,818)	358,978
Cash and investments - ending	\$ 1,251,733	\$ 392,691	\$ 718,337	\$ 44	\$ 3,712	\$ 189	\$ 109,047	\$ (571)	\$ 2,475,182

PERRY TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Township	Township Assistance	Rainy Day	Levy Excess	Payroll Deductions	Lease Rental Fund	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ 1,251,733	\$ 392,691	\$ 718,337	\$ 44	\$ 3,712	\$ 189	\$ 109,047	\$ (571)	\$ 2,475,182
Receipts:									
Taxes	62,489	223,173	-	-	-	-	-	-	285,662
Intergovernmental receipts	658,005	37,892	-	-	-	-	-	-	695,897
Fines and forfeits	249,391	-	-	-	-	-	-	-	249,391
Other receipts	117,613	2,361	-	-	138,610	-	618,405	1,667,243	2,544,232
Total receipts	1,087,498	263,426	-	-	138,610	-	618,405	1,667,243	3,775,182
Disbursements:									
Personal services	508,975	97,966	-	-	138,564	-	-	-	745,505
Supplies	14,670	30,016	-	-	-	-	-	-	44,686
Other services and charges	203,544	19,311	-	-	-	-	-	-	222,855
Capital outlay	36,307	759	142,578	-	-	-	-	-	179,644
Other disbursements	-	-	-	-	-	-	621,806	1,639,218	2,261,024
Total disbursements	763,496	148,052	142,578	-	138,564	-	621,806	1,639,218	3,453,714
Excess (deficiency) of receipts over disbursements	324,002	115,374	(142,578)	-	46	-	(3,401)	28,025	321,468
Cash and investments - ending	\$ 1,575,735	\$ 508,065	\$ 575,759	\$ 44	\$ 3,758	\$ 189	\$ 105,646	\$ 27,454	\$ 2,796,650

PERRY TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Township	Township Assistance	Rainy Day	Levy Excess	Payroll Deductions	Lease Rental Fund	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ 1,575,735	\$ 508,065	\$ 575,759	\$ 44	\$ 3,758	\$ 189	\$ 105,646	\$ 27,454	\$ 2,796,650
Receipts:									
Taxes	133,773	164,883	-	-	-	-	-	-	298,656
Intergovernmental receipts	673,466	29,117	-	-	-	-	-	-	702,583
Fines and forfeits	222,819	-	-	-	-	-	-	-	222,819
Other receipts	111,150	162	114,012	-	140,243	-	656,241	1,495,522	2,517,330
Total receipts	1,141,208	194,162	114,012	-	140,243	-	656,241	1,495,522	3,741,388
Disbursements:									
Personal services	500,938	94,674	-	-	-	-	-	-	595,612
Supplies	14,821	965	-	-	-	-	-	-	15,786
Other services and charges	140,057	68,710	-	-	-	-	-	-	208,767
Capital outlay	24,402	-	-	-	-	-	-	-	24,402
Other disbursements	180,201	-	-	-	140,063	-	643,690	1,451,818	2,415,772
Total disbursements	860,419	164,349	-	-	140,063	-	643,690	1,451,818	3,260,339
Excess (deficiency) of receipts over disbursements	280,789	29,813	114,012	-	180	-	12,551	43,704	481,049
Cash and investments - ending	\$ 1,856,524	\$ 537,878	\$ 689,771	\$ 44	\$ 3,938	\$ 189	\$ 118,197	\$ 71,158	\$ 3,277,699

PERRY TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Township General	Township Assistance	Rainy Day	Levy Excess	Lease Rental Payment	Payroll Deductions	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ 1,856,524	\$ 537,878	\$ 689,771	\$ 44	\$ 189	\$ 3,938	\$ 118,197	\$ 71,158	\$ 3,277,699
Receipts:									
Taxes	135,086	166,396	-	-	-	-	-	-	301,482
Intergovernmental receipts	673,341	28,508	-	-	-	-	-	-	701,849
Charges for services	42,925	-	-	-	-	-	-	-	42,925
Fines and forfeits	213,641	-	-	-	-	-	-	-	213,641
Other receipts	15,029	-	123,549	-	-	158,900	677,235	1,534,489	2,509,202
Total receipts	<u>1,080,022</u>	<u>194,904</u>	<u>123,549</u>	<u>-</u>	<u>-</u>	<u>158,900</u>	<u>677,235</u>	<u>1,534,489</u>	<u>3,769,099</u>
Disbursements:									
Personal services	537,925	106,052	-	-	-	-	-	-	643,977
Supplies	14,470	680	-	-	-	-	-	-	15,150
Other services and charges	138,071	95,209	-	-	-	-	-	-	233,280
Capital outlay	22,872	3,000	-	-	-	-	-	-	25,872
Other disbursements	123,549	-	-	-	-	158,944	679,244	1,480,535	2,442,272
Total disbursements	<u>836,887</u>	<u>204,941</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,944</u>	<u>679,244</u>	<u>1,480,535</u>	<u>3,360,551</u>
Excess (deficiency) of receipts over disbursements	<u>243,135</u>	<u>(10,037)</u>	<u>123,549</u>	<u>-</u>	<u>-</u>	<u>(44)</u>	<u>(2,009)</u>	<u>53,954</u>	<u>408,548</u>
Cash and investments - ending	<u>\$ 2,099,659</u>	<u>\$ 527,841</u>	<u>\$ 813,320</u>	<u>\$ 44</u>	<u>\$ 189</u>	<u>\$ 3,894</u>	<u>\$ 116,188</u>	<u>\$ 125,112</u>	<u>\$ 3,686,247</u>

PERRY TOWNSHIP, MARION COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Pitney Bowes	Small Claims Court- Postage Meter	\$ <u>396</u>	6/15/2015	6/14/2018
Total of annual lease payments		\$ <u><u>396</u></u>		

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PERRY TOWNSHIP, MARION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 428,000
Buildings	2,327,778
Improvements other than buildings	22,000
Machinery, equipment, and vehicles	312,111
Total governmental activities	3,089,889
Total capital assets	\$ 3,089,889

OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.