

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

COMPLIANCE REPORT
OF
CENTER TOWNSHIP
CLINTON COUNTY, INDIANA
January 1, 2012 to December 31, 2016



FILED
09/29/2017

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------------|--------------------------------|--|
| Trustee | Vicki Elliot Kevin Evans | 01-01-11 to 02-12-17 02-13-17 to 12-31-18 |
| Chairman of the Township Board | James Osborn Michael Brooks | 01-01-12 to 02-14-17 02-15-17 to 12-31-17 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF CENTER TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Center 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 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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CENTER 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 | \$ 50,470 | \$ 131,407 | \$ 106,597 | \$ 75,280 | \$ 139,094 | \$ 85,188 | \$ 129,186 |
| Township Assistance | 334,141 | 211,446 | 189,323 | 356,264 | 175,990 | 189,175 | 343,079 |
| Fire Fighting | 243,256 | 71,589 | 56,882 | 257,963 | 37,335 | 64,925 | 230,373 |
| Rainy Day | 6,011 | - | - | 6,011 | - | 4,500 | 1,511 |
| Levy Excess | 5,540 | - | - | 5,540 | - | - | 5,540 |
| Cumulative Fire | 139,328 | 39,468 | 61,479 | 117,317 | 12,133 | - | 129,450 |
| PAYROLL DEDUCTIONS | - | - | - | - | 37,104 | 37,047 | 57 |
| Payroll Deductions | 2,839 | 32,796 | 33,855 | 1,780 | - | - | 1,780 |
| Totals | <u>\$ 781,585</u> | <u>\$ 486,706</u> | <u>\$ 448,136</u> | <u>\$ 820,155</u> | <u>\$ 401,656</u> | <u>\$ 380,835</u> | <u>\$ 840,976</u> |

CENTER 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 | \$ 129,186 | \$ 140,796 | \$ 86,472 | \$ 183,510 | \$ 118,214 | \$ 85,921 | \$ 215,803 |
| POOR RELIEF | 343,079 | 229,297 | 205,348 | 367,028 | 161,809 | 205,129 | 323,708 |
| FIRE FIGHTING | 230,373 | 45,365 | 59,153 | 216,585 | 29,035 | 63,720 | 181,900 |
| RAINY DAY FUND | 1,511 | - | - | 1,511 | - | - | 1,511 |
| EXCESS LEVY | 5,540 | 27 | - | 5,567 | - | - | 5,567 |
| CUMULATIVE FIRE | 129,451 | 14,880 | - | 144,331 | 10,358 | 5,000 | 149,689 |
| PAYROLL DEDUCTIONS | <u>1,838</u> | <u>38,186</u> | <u>38,100</u> | <u>1,924</u> | <u>38,813</u> | <u>38,738</u> | <u>1,999</u> |
| Totals | <u>\$ 840,978</u> | <u>\$ 468,551</u> | <u>\$ 389,073</u> | <u>\$ 920,456</u> | <u>\$ 358,229</u> | <u>\$ 398,508</u> | <u>\$ 880,177</u> |

CENTER 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 | \$ 215,804 | \$ 151,222 | \$ 95,042 | \$ 271,984 |
| POOR RELIEF | 323,708 | 264,669 | 186,924 | 401,453 |
| FIRE FIGHTING | 181,901 | 90,576 | 33,608 | 238,869 |
| RAINY DAY FUND | 1,511 | 23,964 | - | 25,475 |
| EXCESS LEVY | 5,567 | - | - | 5,567 |
| CUMULATIVE FIRE | 149,690 | 14,469 | - | 164,159 |
| PAYROLL DEDUCTIONS | 2,000 | 39,600 | 38,457 | 3,143 |
| Totals | <u>\$ 880,181</u> | <u>\$ 584,500</u> | <u>\$ 354,031</u> | <u>\$ 1,110,650</u> |

CENTER TOWNSHIP, CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2017, with Kevin Evans, Trustee.