

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

COMPLIANCE REPORT  
OF  
ADAMS TOWNSHIP  
WARREN 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	Jerry McCoskey	01-01-11 to 12-31-18
Chairman of the Township Board	Dwain Akers David Richardson	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 ADAMS TOWNSHIP, WARREN COUNTY, INDIANA

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

August 31, 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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ADAMS TOWNSHIP, WARREN 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	\$ 17,271	\$ 14,681	\$ 21,988	\$ 9,964	\$ 12,645	\$ 11,609	\$ 11,000
Park And Recreation	8,204	1,692	2,028	7,868	2,269	1,596	8,541
Township Assistance	8,443	1,580	1,258	8,765	1,855	2,001	8,619
Fire Fighting	35,906	10,493	6,000	40,399	9,718	7,200	42,917
Rainy Day	1,547	-	-	1,547	-	-	1,547
Totals	<u>\$ 71,371</u>	<u>\$ 28,446</u>	<u>\$ 31,274</u>	<u>\$ 68,543</u>	<u>\$ 26,487</u>	<u>\$ 22,406</u>	<u>\$ 72,624</u>

ADAMS TOWNSHIP, WARREN 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	\$ 11,000	\$ 12,714	\$ 14,645	\$ 9,069	\$ 16,405	\$ 13,160	\$ 12,314
Park And Recreation	8,540	2,459	1,720	9,279	1,287	2,064	8,502
Township Assistance	8,619	2,169	2,827	7,961	1,620	2,049	7,532
Fire Fighting	42,918	10,099	8,000	45,017	10,281	-	55,298
Rainy Day	1,547	-	-	1,547	-	-	1,547
Totals	<u>\$ 72,624</u>	<u>\$ 27,441</u>	<u>\$ 27,192</u>	<u>\$ 72,873</u>	<u>\$ 29,593</u>	<u>\$ 17,273</u>	<u>\$ 85,193</u>

ADAMS TOWNSHIP, WARREN 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	\$ 12,314	\$ 15,447	\$ 11,957	\$ 15,804
Park And Recreation	8,501	637	1,056	8,082
Township Assistance	7,531	1,770	2,164	7,137
Fire Fighting	55,299	10,567	16,000	49,866
Rainy Day	1,547	5,654	-	7,201
Totals	<u>\$ 85,192</u>	<u>\$ 34,075</u>	<u>\$ 31,177</u>	<u>\$ 88,090</u>

ADAMS TOWNSHIP, WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2017, with Jerry McCoskey, Trustee.