

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

COMPLIANCE REPORT  
OF  
POLK TOWNSHIP  
HUNTINGTON COUNTY, INDIANA  
January 1, 2013 to December 31, 2016



**FILED**  
09/29/2017



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Other Information - Unaudited: Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Exit Conference.....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Gary Miller	01-01-11 to 12-31-18
Chairman of the Township Board	Matt Tyner	01-01-13 to 12-31-13
	Steve Grove	01-01-14 to 12-31-14
	Joseph Eisenhauer	01-01-15 to 01-05-16
	Angie Tyner	01-06-16 to 01-03-17
	Renee Eisenhauer	01-04-17 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF POLK TOWNSHIP, HUNTINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Polk Township (Township), Huntington County, for the period of January 1, 2013 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.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

August 28, 2017

(This page intentionally left blank.)

#### 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.

POLK TOWNSHIP, HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 31,629	\$ 15,296	\$ 12,593	\$ 34,332	\$ 15,525	\$ 12,184	\$ 37,673
Township Assistance	15,522	1,064	355	16,231	646	-	16,877
Fire Fighting	10,417	9,154	7,854	11,717	9,130	7,854	12,993
Rainy Day	492	-	-	492	-	-	492
Levy Excess	272	-	272	-	3	-	3
Cumulative Fire	<u>29,118</u>	<u>8,552</u>	<u>-</u>	<u>37,670</u>	<u>8,128</u>	<u>29,349</u>	<u>16,449</u>
Totals	<u>\$ 87,450</u>	<u>\$ 34,066</u>	<u>\$ 21,074</u>	<u>\$ 100,442</u>	<u>\$ 33,432</u>	<u>\$ 49,387</u>	<u>\$ 84,487</u>

POLK TOWNSHIP, HUNTINGTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 37,676	\$ 15,731	\$ 12,676	\$ 40,731	\$ 16,092	\$ 12,548	\$ 44,275
Township Assistance	16,877	760	1,200	16,437	1,077	-	17,514
Fire Fighting	12,993	9,348	7,994	14,347	9,695	8,064	15,978
Rainy Day	492	-	-	492	2,592	-	3,084
Levy Excess	3	-	-	3	-	-	3
Cumulative Fire	<u>16,448</u>	<u>8,220</u>	<u>-</u>	<u>24,668</u>	<u>8,283</u>	<u>-</u>	<u>32,951</u>
Totals	<u>\$ 84,489</u>	<u>\$ 34,059</u>	<u>\$ 21,870</u>	<u>\$ 96,678</u>	<u>\$ 37,739</u>	<u>\$ 20,612</u>	<u>\$ 113,805</u>

POLK TOWNSHIP, HUNTINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2017, with Gary Miller, Trustee.