

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

COMPLIANCE REPORT
OF
ROCK CREEK TOWNSHIP
HUNTINGTON COUNTY, INDIANA
January 1, 2013 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	Linda K. Mautz	01-01-11 to 12-31-18
Chairman of the Township Board	Jerry Mossburg (deceased) Matt Gilbert	01-01-13 to 06-05-15 06-06-15 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF ROCK CREEK TOWNSHIP, HUNTINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Rock Creek 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.

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

September 18, 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.

ROCK CREEK 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	\$ 8,962	\$ 19,964	\$ 12,383	\$ 16,543	\$ 22,694	\$ 16,720	\$ 22,517
Township Assistance	25,510	5,631	1,438	29,703	4,975	-	34,678
Fire Fighting	47,337	12,024	6,922	52,439	22,220	11,898	62,761
Rainy Day	411	-	-	411	-	-	411
Levy Excess	330	-	-	330	3	-	333
Building Remodeling/Fire Equipment	25	-	-	25	-	-	25
Fire Debt	610	12,239	12,822	27	12,565	12,405	187
Totals	<u>\$ 83,185</u>	<u>\$ 49,858</u>	<u>\$ 33,565</u>	<u>\$ 99,478</u>	<u>\$ 62,457</u>	<u>\$ 41,023</u>	<u>\$ 120,912</u>

ROCK CREEK 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	\$ 22,517	\$ 24,138	\$ 14,227	\$ 32,428	\$ 24,688	\$ 12,014	\$ 45,102
Township Assistance	34,677	4,540	200	39,017	4,806	-	43,823
Fire Fighting	62,762	15,816	14,704	63,874	13,086	9,186	67,774
Rainy Day	411	3,551	-	3,962	3,173	-	7,135
Levy Excess	333	-	-	333	-	333	-
Building Remodeling/Fire Equipment	25	-	-	25	-	-	25
Fire Debt	188	-	188	-	-	-	-
Totals	<u>\$ 120,913</u>	<u>\$ 48,045</u>	<u>\$ 29,319</u>	<u>\$ 139,639</u>	<u>\$ 45,753</u>	<u>\$ 21,533</u>	<u>\$ 163,859</u>

ROCK CREEK TOWNSHIP, HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 18, 2017, with Linda K. Mautz, Trustee.