

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

COMPLIANCE REPORT
OF
LANCASTER 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	Thomas J. Allred	01-01-11 to 12-31-18
Chairman of the Township Board	Linda S. Couch	01-01-13 to 12-31-13
	Richard D. Keiffer	01-01-14 to 12-31-14
	Terry W. Updike	01-01-15 to 12-31-15
	Linda S. Couch	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

August 7, 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.

LANCASTER 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	\$ 15,476	\$ 10,833	\$ 12,158	\$ 14,151	\$ 11,503	\$ 12,194	\$ 13,460
Township Assistance	17,451	-	756	16,695	-	1,167	15,528
Fire Fighting	23,287	18,047	19,074	22,260	18,379	19,074	21,565
Rainy Day	8,536	-	-	8,536	-	-	8,536
Levy Excess	325	-	325	-	4	-	4
Cumulative Fire	<u>43,422</u>	<u>9,390</u>	<u>-</u>	<u>52,812</u>	<u>9,763</u>	<u>52,000</u>	<u>10,575</u>
Totals	<u>\$ 108,497</u>	<u>\$ 38,270</u>	<u>\$ 32,313</u>	<u>\$ 114,454</u>	<u>\$ 39,649</u>	<u>\$ 84,435</u>	<u>\$ 69,668</u>

LANCASTER 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	\$ 13,461	\$ 12,025	\$ 12,360	\$ 13,126	\$ 12,621	\$ 12,147	\$ 13,600
Township Assistance	15,528	-	1,432	14,096	-	2,514	11,582
Fire Fighting	21,565	19,226	19,414	21,377	19,799	19,584	21,592
Rainy Day	8,536	-	-	8,536	3,098	-	11,634
Levy Excess	4	-	-	4	-	4	-
Cumulative Fire	<u>10,576</u>	<u>10,629</u>	<u>10,000</u>	<u>11,205</u>	<u>10,814</u>	<u>10,024</u>	<u>11,995</u>
Totals	<u>\$ 69,670</u>	<u>\$ 41,880</u>	<u>\$ 43,206</u>	<u>\$ 68,344</u>	<u>\$ 46,332</u>	<u>\$ 44,273</u>	<u>\$ 70,403</u>

LANCASTER TOWNSHIP, HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2017, with Thomas J. Allred, Trustee.