

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

COMPLIANCE REPORT
OF
COAL CREEK TOWNSHIP
MONTGOMERY 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	Roger Kunkel	01-01-11 to 12-31-18
Chairman of the Township Board	Barbara G. Clark	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF COAL CREEK TOWNSHIP, MONTGOMERY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Coal Creek Township (Township), Montgomery 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 17, 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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COAL CREEK TOWNSHIP, MONTGOMERY 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	\$ 28,688	\$ 14,894	\$ 28,105	\$ 15,477	\$ 33,907	\$ 25,837	\$ 23,547
Township Assistance	26,848	27,459	14,843	39,464	7,797	11,375	35,886
Fire Fighting	69,857	30,752	21,000	79,609	26,324	23,000	82,933
Rainy Day	5,376	-	-	5,376	-	-	5,376
Levy Excess	2,016	-	2,016	-	-	-	-
Cumulative Fire	90,106	22,752	9,757	103,101	23,809	8,566	118,344
Fire Debt	4,386	-	4,386	-	-	-	-
Totals	<u>\$ 227,277</u>	<u>\$ 95,857</u>	<u>\$ 80,107</u>	<u>\$ 243,027</u>	<u>\$ 91,837</u>	<u>\$ 68,778</u>	<u>\$ 266,086</u>

COAL CREEK TOWNSHIP, MONTGOMERY 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	\$ 23,546	\$ 36,307	\$ 27,302	\$ 32,551	\$ 25,903	\$ 29,190	\$ 29,264
Township Assistance	35,887	14,386	8,687	41,586	13,232	3,696	51,122
Fire Fighting	82,934	15,961	23,000	75,895	9,742	23,000	62,637
Rainy Day	5,376	-	-	5,376	-	-	5,376
Cumulative Fire	118,345	25,117	-	143,462	15,996	15,000	144,458
Deductions from Salary	-	3,707	2,344	1,363	3,707	3,707	1,363
Totals	\$ 266,088	\$ 95,478	\$ 61,333	\$ 300,233	\$ 68,580	\$ 74,593	\$ 294,220

COAL CREEK TOWNSHIP, MONTGOMERY 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	\$ 29,265	\$ 50,830	\$ 28,148	\$ 51,947
Township Assistance	51,122	18,329	2,539	66,912
Fire Fighting	62,638	24,460	28,000	59,098
Rainy Day	5,376	5,709	-	11,085
Cumulative Fire	144,458	39,596	30,950	153,104
Deductions from Salary	<u>1,363</u>	<u>3,707</u>	<u>3,811</u>	<u>1,259</u>
Totals	<u>\$ 294,222</u>	<u>\$ 142,631</u>	<u>\$ 93,448</u>	<u>\$ 343,405</u>

COAL CREEK TOWNSHIP, MONTGOMERY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2017, with Roger Kunkel, Trustee.