

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

COMPLIANCE REPORT
OF
BROWN 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	Darrell Simpson Kylene Simpson	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Jack Reynolds	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 BROWN TOWNSHIP, MONTGOMERY COUNTY, INDIANA

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

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BROWN 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	\$ 5,586	\$ 26,546	\$ 20,710	\$ 11,422	\$ 23,032	\$ 22,033	\$ 12,421
Park And Recreation	1,799	-	-	1,799	-	1,799	-
Township Assistance	13,100	7,271	15,975	4,396	19,740	19,318	4,818
Fire Fighting	1,809	49,312	49,100	2,021	55,541	42,625	14,937
Rainy Day	2,466	-	87	2,379	1,799	-	4,178
Cumulative Fire	94,147	9,783	15,000	88,930	42,522	-	131,452
Fire Debt	412	8,226	8,639	(1)	15,655	15,000	654
Totals	<u>\$ 119,319</u>	<u>\$ 101,138</u>	<u>\$ 109,511</u>	<u>\$ 110,946</u>	<u>\$ 158,289</u>	<u>\$ 100,775</u>	<u>\$ 168,460</u>

BROWN 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	\$ 12,422	\$ 16,799	\$ 19,640	\$ 9,581	\$ 17,085	\$ 18,713	\$ 7,953
Township Assistance	4,818	25,791	20,254	10,355	24,087	13,285	21,157
Fire Fighting	14,938	49,980	45,100	19,818	51,202	45,100	25,920
Rainy Day	4,178	-	-	4,178	-	-	4,178
Cumulative Fire	131,451	26,445	-	157,896	28,194	-	186,090
Fire Debt	654	6,147	6,163	638	5,469	6,107	-
Totals	<u>\$ 168,461</u>	<u>\$ 125,162</u>	<u>\$ 91,157</u>	<u>\$ 202,466</u>	<u>\$ 126,037</u>	<u>\$ 83,205</u>	<u>\$ 245,298</u>

BROWN 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	\$ 7,957	\$ 20,584	\$ 18,352	\$ 10,189
Township Assistance	21,157	24,114	10,710	34,561
Fire Fighting	25,920	54,889	45,100	35,709
Rainy Day	4,178	7,203	-	11,381
Cumulative Fire	186,091	28,692	-	214,783
Fire Debt	-	6,429	6,157	272
Totals	<u>\$ 245,303</u>	<u>\$ 141,911</u>	<u>\$ 80,319</u>	<u>\$ 306,895</u>

BROWN TOWNSHIP, MONTGOMERY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2017, with Kylene Simpson, Trustee.