

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

COMPLIANCE REPORT

OF

MICHIGAN TOWNSHIP

CLINTON 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	Nick K. Bales	01-01-11 to 12-31-18
Chairman of the Township Board	Patricia McQuinn	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 MICHIGAN TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Michigan Township (Township), Clinton 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 3, 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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MICHIGAN TOWNSHIP, CLINTON 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 FUND	\$ 10,567	\$ 36,182	\$ 30,622	\$ 16,127	\$ 31,521	\$ 30,724	\$ 16,924
TOWNSHIP ASSISTANCE	10,378	8,259	6,662	11,975	8,944	8,935	11,984
GENERAL FIRE TERRITORY FIRE FIGHTING FUND	51,548	162,651	152,849	61,350	146,193	143,100	64,443
RAINY DAY FUND	2,739	-	-	2,739	-	-	2,739
EXCESS LEVY	181	-	-	181	-	-	181
SPECIAL FIRE TERRITORY EQUIPMENT&BUILDING FUND	285,044	46,487	93,269	238,262	39,228	25,000	252,490
PAYROLL DEDUCTIONS	-	3,005	565	2,440	3,443	-	5,883
Totals	<u>\$ 360,457</u>	<u>\$ 256,584</u>	<u>\$ 283,967</u>	<u>\$ 333,074</u>	<u>\$ 229,329</u>	<u>\$ 207,759</u>	<u>\$ 354,644</u>

MICHIGAN TOWNSHIP, CLINTON 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 FUND	\$ 16,924	\$ 35,582	\$ 30,726	\$ 21,780	\$ 34,075	\$ 29,887	\$ 25,968
TOWNSHIP ASSISTANCE	11,984	11,976	10,102	13,858	11,901	6,517	19,242
GENERAL FIRE TERRITORY FIRE FIGHTING FUND	64,442	190,927	156,260	99,109	-	-	99,109
RAINY DAY FUND	2,739	-	-	2,739	-	-	2,739
EXCESS LEVY	181	8	-	189	-	-	189
GENERAL FIRE TERRITORY FIRE FIGHTING FUND	-	-	-	-	174,919	181,225	(6,306)
SPECIAL FIRE TERRITORY EQUIPMENT&BUILDING FUND	252,491	54,366	21,048	285,809	52,711	20,000	318,520
PAYROLL DEDUCTIONS	5,882	3,586	-	9,468	3,580	-	13,048
Totals	<u>\$ 354,643</u>	<u>\$ 296,445</u>	<u>\$ 218,136</u>	<u>\$ 432,952</u>	<u>\$ 277,186</u>	<u>\$ 237,629</u>	<u>\$ 472,509</u>

MICHIGAN TOWNSHIP, CLINTON 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 FUND	\$ 25,968	\$ 38,688	\$ 33,372	\$ 31,284
TOWNSHIP ASSISTANCE	19,243	8,514	6,614	21,143
RAINY DAY FUND	2,739	6,921	-	9,660
EXCESS LEVY	189	-	-	189
GENERAL FIRE TERRITORY FIRE FIGHTING FUND	92,803	194,111	164,689	122,225
PAYROLL DEDUCTIONS	13,048	3,586	-	16,634
SPECIAL FIRE TERRITORY EQUIPMENT&BUILDING FUND	<u>318,519</u>	<u>83,662</u>	<u>62,980</u>	<u>339,201</u>
Totals	<u>\$ 472,509</u>	<u>\$ 335,482</u>	<u>\$ 267,655</u>	<u>\$ 540,336</u>

MICHIGAN TOWNSHIP, CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2017, with Nick K. Bales, Trustee.