

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

DECATUR TOWNSHIP

MARION 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	Stephen Rink	01-01-11 to 12-31-18
Chairman of the Township Board	David Knight	01-01-12 to 12-31-17
Judge	The Honorable William L. Fisher, Jr. (deceased)	01-01-11 to 01-22-12
	The Honorable Michelle Smith Scott (interim)	01-23-12 to 02-15-12
	The Honorable Myron Hockman	02-16-12 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF DECATUR TOWNSHIP, MARION COUNTY, INDIANA

We have examined the accompanying financial statements of Decatur Township (Township), for the period of January 1, 2012 to December 31, 2016. The Township's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Township.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Township based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

July 31, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

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DECATUR TOWNSHIP, MARION 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
GENERAL FUND	\$ 281,059	\$ 511,991	\$ 594,497	\$ 198,553	\$ 502,703	\$ 583,904	\$ 117,352
POOR RELIEF	45,829	72,859	84,897	33,791	90,019	77,892	45,918
FIRE FIGHTING FUND	124,434	10,020,236	10,065,718	78,952	10,687,600	10,275,131	491,421
RAINY DAY FUND	117,666	-	117,666	-	-	-	-
CUMULATIVE FIRE FUND	270,222	200,406	287,116	183,512	267,742	224,524	226,730
FIRE DEBT 1	-	1,431,255	1,431,255	-	269,992	269,992	-
PAYROLL DEDUCTIONS	-	1,314,164	1,314,164	-	1,445,695	1,445,695	-
FIRE DEBT 2	-	-	-	-	1,750,857	1,750,857	-
FEDERAL GRANTS 2	-	-	-	-	19,031	19,031	-
BUILDING DEBT FUND	-	305,429	305,429	-	-	-	-
CONSTRUCTION FUND	13,358	-	13,358	-	-	-	-
FEDERAL GRANTS 1	3,748	36,233	33,269	6,712	-	6,712	-
LEASE RENTAL	4,148	-	4,148	-	-	-	-
SMALL CLAIMS COURT FEES	12,534	688,361	690,895	10,000	571,132	570,182	10,950
SMALL CLAIMS COURT TRUST	282	4,087,854	4,087,854	282	3,486,200	3,486,200	282
Totals	<u>\$ 873,280</u>	<u>\$ 18,668,788</u>	<u>\$ 19,030,266</u>	<u>\$ 511,802</u>	<u>\$ 19,090,971</u>	<u>\$ 18,710,120</u>	<u>\$ 892,653</u>

The notes to the financial statements are an integral part of this statement.

DECATUR TOWNSHIP, MARION 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
GENERAL FUND	\$ 117,352	\$ 741,703	\$ 564,086	\$ 294,969	\$ 608,197	\$ 506,657	\$ 396,509
POOR RELIEF	45,918	83,858	77,192	52,584	108,485	73,580	87,489
FIRE FIGHTING FUND	491,421	9,695,876	10,108,799	78,498	10,528,566	10,013,295	593,769
CUMULATIVE FIRE FUND	226,730	167,179	213,435	180,474	184,643	332,429	32,688
BUILDING DEBT FUND	-	310,207	286,154	24,053	-	-	24,053
PAYROLL DEDUCTIONS	-	1,508,548	1,498,731	9,817	1,512,066	1,520,814	1,069
FIRE DEBT	-	1,547,515	1,191,710	355,805	919,614	1,182,027	93,392
FEDERAL GRANTS	-	486,866	486,865	1	14,400	14,400	1
SMALL CLAIMS COURT FEES	10,950	232,622	239,579	3,993	187,729	187,454	4,268
SMALL CLAIMS COURT TRUST	282	2,310,728	2,310,728	282	1,096,912	1,096,912	282
Totals	<u>\$ 892,653</u>	<u>\$ 17,085,102</u>	<u>\$ 16,977,279</u>	<u>\$ 1,000,476</u>	<u>\$ 15,160,612</u>	<u>\$ 14,927,568</u>	<u>\$ 1,233,520</u>

The notes to the financial statements are an integral part of this statement.

DECATUR TOWNSHIP, MARION 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
GENERAL FUND	\$ 396,509	\$ 681,677	\$ 514,763	\$ 563,423
POOR RELIEF	87,489	64,212	78,488	73,213
FIRE FIGHTING FUND	593,769	10,785,272	10,241,187	1,137,854
RAINY DAY FUND	-	783,197	255,557	527,640
CUMULATIVE FIRE FUND	32,688	182,618	136,506	78,800
BUILDING DEBT FUND	24,053	-	-	24,053
PAYROLL DEDUCTIONS	1,069	1,544,567	1,545,636	-
FIRE DEBT	93,392	1,913,777	1,996,630	10,539
FEDERAL GRANTS	1	286,603	286,603	1
SMALL CLAIMS COURT FEES	4,268	203,285	203,370	4,183
SMALL CLAIMS COURT TRUST	282	1,368,450	1,368,450	282
Totals	<u>\$ 1,233,520</u>	<u>\$ 17,813,658</u>	<u>\$ 16,627,190</u>	<u>\$ 2,419,988</u>

The notes to the financial statements are an integral part of this statement.

DECATUR TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

DECATUR TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

DECATUR TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

F. Interfund Transfers

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

DECATUR TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

State statutes authorize the Township to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the Township authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

DECATUR TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the Township are established by the Board of Trustees of INPRS.

OTHER INFORMATION - UNEXAMINED

The Township's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Township's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the Township. It is presented as intended by the Township.

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	GENERAL FUND	POOR RELIEF	FIRE FIGHTING FUND	RAINY DAY FUND	CUMULATIVE FIRE FUND	FIRE DEBT 1	PAYROLL DEDUCTIONS	FIRE DEBT 2
Cash and investments - beginning	\$ 281,059	\$ 45,829	\$ 124,434	\$ 117,666	\$ 270,222	\$ -	\$ -	\$ -
Receipts:								
Taxes	25,147	62,029	3,083,062	-	185,968	1,324,291	-	-
Intergovernmental receipts	212,809	10,830	1,612,906	-	14,438	102,816	-	-
Charges for services	-	-	702,601	-	-	-	-	-
Fines and forfeits	263,762	-	-	-	-	-	-	-
Other receipts	10,273	-	4,621,667	-	-	4,148	1,314,164	-
Total receipts	<u>511,991</u>	<u>72,859</u>	<u>10,020,236</u>	<u>-</u>	<u>200,406</u>	<u>1,431,255</u>	<u>1,314,164</u>	<u>-</u>
Disbursements:								
Personal services	442,106	52,367	6,415,365	-	-	-	-	-
Supplies	21,260	637	90,045	-	-	-	-	-
Other services and charges	90,401	29,399	484,018	117,666	-	-	-	-
Debt service - principal and interest	-	-	2,152,027	-	287,116	1,431,255	-	-
Capital outlay	200	-	12,644	-	-	-	-	-
Other disbursements	40,530	2,494	911,619	-	-	-	1,314,164	-
Total disbursements	<u>594,497</u>	<u>84,897</u>	<u>10,065,718</u>	<u>117,666</u>	<u>287,116</u>	<u>1,431,255</u>	<u>1,314,164</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(82,506)</u>	<u>(12,038)</u>	<u>(45,482)</u>	<u>(117,666)</u>	<u>(86,710)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 198,553</u>	<u>\$ 33,791</u>	<u>\$ 78,952</u>	<u>\$ -</u>	<u>\$ 183,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	FEDERAL GRANTS 2	BUILDING DEBT FUND	CONSTRUCTION FUND	FEDERAL GRANTS 1	LEASE RENTAL	SMALL CLAIMS COURT FEES	SMALL CLAIMS COURT TRUST	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 13,358	\$ 3,748	\$ 4,148	\$ 12,534	\$ 282	\$ 873,280
Receipts:								
Taxes	-	271,029	-	-	-	-	-	4,951,526
Intergovernmental receipts	-	21,042	-	36,233	-	-	-	2,011,074
Charges for services	-	-	-	-	-	-	-	702,601
Fines and forfeits	-	-	-	-	-	-	-	263,762
Other receipts	-	13,358	-	-	-	688,361	4,087,854	10,739,825
Total receipts	-	305,429	-	36,233	-	688,361	4,087,854	18,668,788
Disbursements:								
Personal services	-	-	-	-	-	-	-	6,909,838
Supplies	-	-	-	33,269	-	-	-	145,211
Other services and charges	-	-	-	-	-	-	-	721,484
Debt service - principal and interest	-	305,429	-	-	-	-	-	4,175,827
Capital outlay	-	-	-	-	-	-	-	12,844
Other disbursements	-	-	13,358	-	4,148	690,895	4,087,854	7,065,062
Total disbursements	-	305,429	13,358	33,269	4,148	690,895	4,087,854	19,030,266
Excess (deficiency) of receipts over disbursements	-	-	(13,358)	2,964	(4,148)	(2,534)	-	(361,478)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 6,712	\$ -	\$ 10,000	\$ 282	\$ 511,802

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	GENERAL FUND	POOR RELIEF	FIRE FIGHTING FUND	RAINY DAY FUND	CUMULATIVE FIRE FUND	FIRE DEBT 1	PAYROLL DEDUCTIONS	FIRE DEBT 2
Cash and investments - beginning	\$ 198,553	\$ 33,791	\$ 78,952	\$ -	\$ 183,512	\$ -	\$ -	\$ -
Receipts:								
Taxes	12,712	79,275	3,123,585	-	178,012	252,250	-	1,635,631
Intergovernmental receipts	259,762	10,734	1,009,240	-	12,520	17,742	-	115,040
Charges for services	-	-	806,502	-	-	-	-	-
Fines and forfeits	214,681	-	-	-	-	-	-	-
Other receipts	15,548	10	5,748,273	-	77,210	-	1,445,695	186
Total receipts	<u>502,703</u>	<u>90,019</u>	<u>10,687,600</u>	<u>-</u>	<u>267,742</u>	<u>269,992</u>	<u>1,445,695</u>	<u>1,750,857</u>
Disbursements:								
Personal services	483,683	56,567	6,907,564	-	-	-	-	-
Supplies	15,481	1,039	102,300	-	-	-	-	-
Other services and charges	82,017	20,276	543,605	-	189,401	269,992	-	1,750,857
Capital outlay	480	-	14,710	-	-	-	-	-
Other disbursements	2,243	10	2,706,952	-	35,123	-	1,445,695	-
Total disbursements	<u>583,904</u>	<u>77,892</u>	<u>10,275,131</u>	<u>-</u>	<u>224,524</u>	<u>269,992</u>	<u>1,445,695</u>	<u>1,750,857</u>
Excess (deficiency) of receipts over disbursements	<u>(81,201)</u>	<u>12,127</u>	<u>412,469</u>	<u>-</u>	<u>43,218</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 117,352</u>	<u>\$ 45,918</u>	<u>\$ 491,421</u>	<u>\$ -</u>	<u>\$ 226,730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	FEDERAL GRANTS 2	BUILDING DEBT FUND	CONSTRUCTION FUND	FEDERAL GRANTS 1	LEASE RENTAL	SMALL CLAIMS COURT FEES	SMALL CLAIMS COURT TRUST	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,712	\$ -	\$ 10,000	\$ 282	\$ 511,802
Receipts:								
Taxes	-	-	-	-	-	-	-	5,281,465
Intergovernmental receipts	-	-	-	-	-	-	-	1,425,038
Charges for services	-	-	-	-	-	-	-	806,502
Fines and forfeits	-	-	-	-	-	-	-	214,681
Other receipts	19,031	-	-	-	-	571,132	3,486,200	11,363,285
Total receipts	19,031	-	-	-	-	571,132	3,486,200	19,090,971
Disbursements:								
Personal services	-	-	-	-	-	-	-	7,447,814
Supplies	16,008	-	-	6,712	-	-	-	141,540
Other services and charges	-	-	-	-	-	-	-	2,856,148
Capital outlay	3,023	-	-	-	-	-	-	18,213
Other disbursements	-	-	-	-	-	570,182	3,486,200	8,246,405
Total disbursements	19,031	-	-	6,712	-	570,182	3,486,200	18,710,120
Excess (deficiency) of receipts over disbursements	-	-	-	(6,712)	-	950	-	380,851
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,950	\$ 282	\$ 892,653

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	GENERAL FUND	POOR RELIEF	FIRE FIGHTING FUND	CUMULATIVE FIRE FUND	BUILDING DEBT FUND	PAYROLL DEDUCTIONS
Cash and investments - beginning	\$ 117,352	\$ 45,918	\$ 491,421	\$ 226,730	\$ -	\$ -
Receipts:						
Taxes	11,090	71,653	4,616,494	155,478	296,556	-
Intergovernmental receipts	638,632	12,205	1,275,578	11,701	13,651	-
Charges for services	-	-	1,441,326	-	-	-
Fines and forfeits	77,399	-	-	-	-	-
Other receipts	14,582	-	2,362,478	-	-	1,508,548
Total receipts	<u>741,703</u>	<u>83,858</u>	<u>9,695,876</u>	<u>167,179</u>	<u>310,207</u>	<u>1,508,548</u>
Disbursements:						
Personal services	473,798	57,775	7,021,341	-	-	-
Supplies	9,442	985	101,135	-	-	-
Other services and charges	75,143	18,418	534,125	189,435	286,154	-
Capital outlay	2,919	-	23,000	24,000	-	-
Other disbursements	2,784	14	2,429,198	-	-	1,498,731
Total disbursements	<u>564,086</u>	<u>77,192</u>	<u>10,108,799</u>	<u>213,435</u>	<u>286,154</u>	<u>1,498,731</u>
Excess (deficiency) of receipts over disbursements	<u>177,617</u>	<u>6,666</u>	<u>(412,923)</u>	<u>(46,256)</u>	<u>24,053</u>	<u>9,817</u>
Cash and investments - ending	<u>\$ 294,969</u>	<u>\$ 52,584</u>	<u>\$ 78,498</u>	<u>\$ 180,474</u>	<u>\$ 24,053</u>	<u>\$ 9,817</u>

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	FIRE DEBT	FEDERAL GRANTS	SMALL CLAIMS COURT FEES	SMALL CLAIMS COURT TRUST	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 10,950	\$ 282	\$ 892,653
Receipts:					
Taxes	1,479,475	-	-	-	6,630,746
Intergovernmental receipts	68,040	-	-	-	2,019,807
Charges for services	-	-	-	-	1,441,326
Fines and forfeits	-	-	-	-	77,399
Other receipts	-	486,866	232,622	2,310,728	6,915,824
Total receipts	<u>1,547,515</u>	<u>486,866</u>	<u>232,622</u>	<u>2,310,728</u>	<u>17,085,102</u>
Disbursements:					
Personal services	-	-	-	-	7,552,914
Supplies	-	-	-	-	111,562
Other services and charges	1,191,710	-	-	-	2,294,985
Capital outlay	-	486,865	-	-	536,784
Other disbursements	-	-	239,579	2,310,728	6,481,034
Total disbursements	<u>1,191,710</u>	<u>486,865</u>	<u>239,579</u>	<u>2,310,728</u>	<u>16,977,279</u>
Excess (deficiency) of receipts over disbursements	<u>355,805</u>	<u>1</u>	<u>(6,957)</u>	<u>-</u>	<u>107,823</u>
Cash and investments - ending	<u>\$ 355,805</u>	<u>\$ 1</u>	<u>\$ 3,993</u>	<u>\$ 282</u>	<u>\$ 1,000,476</u>

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GENERAL FUND	POOR RELIEF	FIRE FIGHTING FUND	CUMULATIVE FIRE FUND	BUILDING DEBT FUND	PAYROLL DEDUCTIONS
Cash and investments - beginning	\$ 294,969	\$ 52,584	\$ 78,498	\$ 180,474	\$ 24,053	\$ 9,817
Receipts:						
Taxes	-	93,846	5,273,236	173,998	-	-
Intergovernmental receipts	514,180	14,603	1,565,841	10,645	-	-
Charges for services	-	-	657,234	-	-	-
Fines and forfeits	91,546	-	-	-	-	-
Other receipts	2,471	36	3,032,255	-	-	1,512,066
Total receipts	<u>608,197</u>	<u>108,485</u>	<u>10,528,566</u>	<u>184,643</u>	<u>-</u>	<u>1,512,066</u>
Disbursements:						
Personal services	423,082	58,490	7,103,557	-	-	-
Supplies	8,482	714	103,211	-	-	-
Other services and charges	72,181	14,371	537,828	153,839	-	-
Capital outlay	879	-	23,500	178,590	-	-
Other disbursements	2,033	5	2,245,199	-	-	1,520,814
Total disbursements	<u>506,657</u>	<u>73,580</u>	<u>10,013,295</u>	<u>332,429</u>	<u>-</u>	<u>1,520,814</u>
Excess (deficiency) of receipts over disbursements	<u>101,540</u>	<u>34,905</u>	<u>515,271</u>	<u>(147,786)</u>	<u>-</u>	<u>(8,748)</u>
Cash and investments - ending	<u>\$ 396,509</u>	<u>\$ 87,489</u>	<u>\$ 593,769</u>	<u>\$ 32,688</u>	<u>\$ 24,053</u>	<u>\$ 1,069</u>

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	FIRE DEBT	FEDERAL GRANTS	SMALL CLAIMS COURT FEES	SMALL CLAIMS COURT TRUST	Totals
Cash and investments - beginning	\$ 355,805	\$ 1	\$ 3,993	\$ 282	\$ 1,000,476
Receipts:					
Taxes	879,227	-	-	-	6,420,307
Intergovernmental receipts	39,275	-	-	-	2,144,544
Charges for services	-	-	-	-	657,234
Fines and forfeits	-	-	-	-	91,546
Other receipts	1,112	14,400	187,729	1,096,912	5,846,981
Total receipts	919,614	14,400	187,729	1,096,912	15,160,612
Disbursements:					
Personal services	-	-	-	-	7,585,129
Supplies	-	-	-	-	112,407
Other services and charges	1,182,027	-	-	-	1,960,246
Capital outlay	-	14,400	-	-	217,369
Other disbursements	-	-	187,454	1,096,912	5,052,417
Total disbursements	1,182,027	14,400	187,454	1,096,912	14,927,568
Excess (deficiency) of receipts over disbursements	(262,413)	-	275	-	233,044
Cash and investments - ending	\$ 93,392	\$ 1	\$ 4,268	\$ 282	\$ 1,233,520

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GENERAL FUND	POOR RELIEF	FIRE FIGHTING FUND	RAINY DAY FUND	CUMULATIVE FIRE FUND	BUILDING DEBT FUND
Cash and investments - beginning	\$ 396,509	\$ 87,489	\$ 593,769	\$ -	\$ 32,688	\$ 24,053
Receipts:						
Taxes	33,800	54,216	5,601,467	-	170,755	-
Intergovernmental receipts	512,232	9,996	1,662,625	704,546	11,863	-
Charges for services	-	-	1,243,653	-	-	-
Fines and forfeits	133,613	-	-	-	-	-
Other receipts	2,032	-	2,277,527	78,651	-	-
Total receipts	<u>681,677</u>	<u>64,212</u>	<u>10,785,272</u>	<u>783,197</u>	<u>182,618</u>	<u>-</u>
Disbursements:						
Personal services	438,331	53,950	7,277,691	-	-	-
Supplies	7,862	520	107,023	-	-	-
Other services and charges	66,986	24,018	545,667	-	136,506	-
Capital outlay	-	-	39,244	176,906	-	-
Other disbursements	1,584	-	2,271,562	78,651	-	-
Total disbursements	<u>514,763</u>	<u>78,488</u>	<u>10,241,187</u>	<u>255,557</u>	<u>136,506</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>166,914</u>	<u>(14,276)</u>	<u>544,085</u>	<u>527,640</u>	<u>46,112</u>	<u>-</u>
Cash and investments - ending	<u>\$ 563,423</u>	<u>\$ 73,213</u>	<u>\$ 1,137,854</u>	<u>\$ 527,640</u>	<u>\$ 78,800</u>	<u>\$ 24,053</u>

DECATUR TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	PAYROLL DEDUCTIONS	FIRE DEBT	FEDERAL GRANTS	SMALL CLAIMS COURT FEES	SMALL CLAIMS COURT TRUST	Totals
Cash and investments - beginning	\$ 1,069	\$ 93,392	\$ 1	\$ 4,268	\$ 282	\$ 1,233,520
Receipts:						
Taxes	-	1,825,853	-	-	-	7,686,091
Intergovernmental receipts	-	87,924	-	-	-	2,989,186
Charges for services	-	-	-	-	-	1,243,653
Fines and forfeits	-	-	-	-	-	133,613
Other receipts	1,544,567	-	286,603	203,285	1,368,450	5,761,115
Total receipts	<u>1,544,567</u>	<u>1,913,777</u>	<u>286,603</u>	<u>203,285</u>	<u>1,368,450</u>	<u>17,813,658</u>
Disbursements:						
Personal services	-	-	-	-	-	7,769,972
Supplies	-	-	12,112	-	-	127,517
Other services and charges	-	1,996,630	-	-	-	2,769,807
Capital outlay	-	-	274,491	-	-	490,641
Other disbursements	1,545,636	-	-	203,370	1,368,450	5,469,253
Total disbursements	<u>1,545,636</u>	<u>1,996,630</u>	<u>286,603</u>	<u>203,370</u>	<u>1,368,450</u>	<u>16,627,190</u>
Excess (deficiency) of receipts over disbursements	<u>(1,069)</u>	<u>(82,853)</u>	<u>-</u>	<u>(85)</u>	<u>-</u>	<u>1,186,468</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,539</u>	<u>\$ 1</u>	<u>\$ 4,183</u>	<u>\$ 282</u>	<u>\$ 2,419,988</u>

DECATUR TOWNSHIP, MARION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Truck Loan	\$ 230,807	\$ 119,471
Totals		<u>\$ 230,807</u>	<u>\$ 119,471</u>

DECATUR TOWNSHIP, MARION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Buildings	\$ 8,081,796
Machinery, equipment, and vehicles	3,643,013
Total governmental activities	11,724,809
Total capital assets	\$ 11,724,809

OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.