

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

COMPLIANCE REPORT
OF
UNION TOWNSHIP
HUNTINGTON COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
10/18/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	David I. Hornback	01-01-11 to 12-31-18
Chairman of the Township Board	Ronald Goetz	01-01-13 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF UNION TOWNSHIP, HUNTINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union 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 31, 2017

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports 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 Reports 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.

UNION TOWNSHIP, HUNTINGTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2013 and 2014

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Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 6,476	\$ 8,460	\$ 11,086	\$ 3,850	\$ 11,284	\$ 10,920	\$ 4,214
Township Assistance	13,476	7	-	13,483	6	751	12,738
Fire Fighting	29,871	14,602	16,535	27,938	21,310	23,657	25,591
Rainy Day	1,579	4,530	-	6,109	-	-	6,109
Levy Excess	183	-	183	-	2	-	2
Payroll Liability	-	704	-	704	-	704	-
Fire Debt	4,058	10,276	9,863	4,471	10,430	10,415	4,486
Totals	<u>\$ 55,643</u>	<u>\$ 38,579</u>	<u>\$ 37,667</u>	<u>\$ 56,555</u>	<u>\$ 43,032</u>	<u>\$ 46,447</u>	<u>\$ 53,140</u>

UNION 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	\$ 4,216	\$ 11,658	\$ 11,607	\$ 4,267	\$ 14,097	\$ 12,455	\$ 5,909
Township Assistance	12,738	-	481	12,257	-	-	12,257
Fire Fighting	25,592	14,550	20,837	19,305	11,942	19,313	11,934
Rainy Day	6,108	9,131	2,284	12,955	7,707	-	20,662
Levy Excess	2	-	-	2	302	2	302
Cumulative Fire Fund	-	12,180	-	12,180	12,057	136	24,101
Fire Debt	4,486	-	4,486	-	-	-	-
Totals	<u>\$ 53,142</u>	<u>\$ 47,519</u>	<u>\$ 39,695</u>	<u>\$ 60,966</u>	<u>\$ 46,105</u>	<u>\$ 31,906</u>	<u>\$ 75,165</u>

UNION TOWNSHIP, HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2017, with David I. Hornback, Trustee.