

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

COMPLIANCE REPORT  
OF  
CEDAR CREEK TOWNSHIP  
LAKE 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	Alice F. Dahl	01-01-11 to 12-31-18
Chairman of the Township Board	Randall Wietbrock Daniel Blankenship	01-01-13 to 12-31-14 01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CEDAR CREEK TOWNSHIP, LAKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Cedar Creek Township (Township), Lake 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.

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
TOWNSHIP FUND	\$ 34,536	\$ 371,645	\$ 385,421	\$ 20,760	\$ 443,209	\$ 421,394	\$ 42,575
RECREATION FUND	2,481	37,940	39,171	1,250	38,385	34,093	5,542
POOR RELIEF	36,506	75,880	40,593	71,793	34,846	35,987	70,652
FIRE FIGHTING FUND	46,539	169,076	195,123	20,492	172,542	177,570	15,464
CUMULATIVE FIRE FUND	1,158	24,893	23,719	2,332	25,258	25,819	1,771
PAYROLL DEDUCTIONS	-	11,923	11,803	120	12,350	12,230	240
Totals	<u>\$ 121,220</u>	<u>\$ 691,357</u>	<u>\$ 695,830</u>	<u>\$ 116,747</u>	<u>\$ 726,590</u>	<u>\$ 707,093</u>	<u>\$ 136,244</u>

CEDAR CREEK TOWNSHIP, LAKE 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 FUND	\$ 42,576	\$ 138,243	\$ 128,895	\$ 51,924	\$ 141,154	\$ 133,117	\$ 59,961
RECREATION FUND	5,543	44,838	43,434	6,947	47,800	42,178	12,569
POOR RELIEF	70,654	25,621	36,822	59,453	42,562	31,074	70,941
FIRE FIGHTING FUND	15,464	178,456	175,396	18,524	176,447	194,361	610
RAINY DAY FUND	-	-	-	-	42,854	-	42,854
EXCESS LEVY	-	77	-	77	-	-	77
CUMULATIVE FIRE FUND	1,771	111,708	111,560	1,919	112,634	113,853	700
LOCAL INCOME TAX	-	48,240	42,213	6,027	48,240	54,057	210
PAYROLL DEDUCTIONS	240	12,210	12,090	360	14,134	13,677	817
EMERGENCY AMBULANCE/MEDICAL SERVICES CIVIL	-	328,593	325,000	3,593	321,509	300,000	25,102
Totals	<u>\$ 136,248</u>	<u>\$ 887,986</u>	<u>\$ 875,410</u>	<u>\$ 148,824</u>	<u>\$ 947,334</u>	<u>\$ 882,317</u>	<u>\$ 213,841</u>

CEDAR CREEK TOWNSHIP, LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2017, with Alice F. Dahl, Trustee.