

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

COMPLIANCE REPORT
OF
LIBERTY TOWNSHIP
WARREN COUNTY, INDIANA
January 1, 2012 to December 31, 2016



FILED
10/30/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	John M. Swanson Tammera D. Lucas	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Paul D. Winegardner (deceased) Raymie Houchens	01-01-12 to 01-27-16 01-28-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF LIBERTY TOWNSHIP, WARREN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Liberty Township (Township), Warren 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

September 14, 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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LIBERTY TOWNSHIP, WARREN 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	\$ 37,557	\$ 18,060	\$ 18,475	\$ 37,142	\$ 16,507	\$ 18,360	\$ 35,289
Township Assistance	16,876	6,320	4,782	18,414	6,389	9,709	15,094
Fire Fighting	19,601	7,068	13,500	13,169	7,073	13,500	6,742
Rainy Day	<u>2,492</u>	<u>-</u>	<u>-</u>	<u>2,492</u>	<u>-</u>	<u>-</u>	<u>2,492</u>
Totals	<u>\$ 76,526</u>	<u>\$ 31,448</u>	<u>\$ 36,757</u>	<u>\$ 71,217</u>	<u>\$ 29,969</u>	<u>\$ 41,569</u>	<u>\$ 59,617</u>

LIBERTY TOWNSHIP, WARREN 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	\$ 35,288	\$ 9,993	\$ 19,122	\$ 26,159	\$ 7,856	\$ 20,453	\$ 13,562
Township Assistance	15,094	7,766	13,414	9,446	10,669	5,687	14,428
Fire Fighting	6,743	13,490	13,500	6,733	13,843	13,500	7,076
Rainy Day	<u>2,492</u>	<u>-</u>	<u>-</u>	<u>2,492</u>	<u>-</u>	<u>-</u>	<u>2,492</u>
Totals	<u>\$ 59,617</u>	<u>\$ 31,249</u>	<u>\$ 46,036</u>	<u>\$ 44,830</u>	<u>\$ 32,368</u>	<u>\$ 39,640</u>	<u>\$ 37,558</u>

LIBERTY TOWNSHIP, WARREN 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	\$ 13,562	\$ 10,850	\$ 21,161	\$ 3,251
Township Assistance	14,429	10,643	3,699	21,373
Fire Fighting	7,077	11,316	12,500	5,893
Rainy Day	<u>2,492</u>	<u>6,361</u>	<u>5,100</u>	<u>3,753</u>
Totals	<u>\$ 37,560</u>	<u>\$ 39,170</u>	<u>\$ 42,460</u>	<u>\$ 34,270</u>

LIBERTY TOWNSHIP, WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 14, 2017, with Tammera D. Lucas, Trustee.