

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

COMPLIANCE REPORT

OF

RICHLAND TOWNSHIP

FULTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
12/01/2017



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Other Information - Unaudited: Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Exit Conference.....	10

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Charles L. Riddle (deceased) Melinda Clinger	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	David R. Burkett	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF RICHLAND TOWNSHIP, FULTON COUNTY, INDIANA

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

October 19, 2017

(This page intentionally left blank.)

#### 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.

φ

(This page intentionally left blank.)

RICHLAND TOWNSHIP, FULTON 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	\$ 33,060	\$ 14,312	\$ 12,335	\$ 35,037	\$ 13,838	\$ 13,200	\$ 35,675
Township Assistance	10,850	1,785	1,621	11,014	1,786	1,807	10,993
Fire Fighting	63,840	17,142	17,185	63,797	17,574	17,385	63,986
Rainy Day	4,038	336	-	4,374	901	-	5,275
Levy Excess	-	373	-	373	-	373	-
Cumulative Fire	44,796	10,896	9,089	46,603	11,293	9,207	48,689
Cum Improvement	<u>56,088</u>	<u>632</u>	<u>-</u>	<u>56,720</u>	<u>260</u>	<u>-</u>	<u>56,980</u>
Totals	<u>\$ 212,672</u>	<u>\$ 45,476</u>	<u>\$ 40,230</u>	<u>\$ 217,918</u>	<u>\$ 45,652</u>	<u>\$ 41,972</u>	<u>\$ 221,598</u>

RICHLAND TOWNSHIP, FULTON 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	\$ 35,674	\$ 14,727	\$ 12,304	\$ 38,097	\$ 16,056	\$ 12,769	\$ 41,384
Township Assistance	10,994	1,711	675	12,030	1,029	1,104	11,955
Fire Fighting	63,985	17,353	17,385	63,953	18,328	17,185	65,096
Rainy Day	5,274	1,822	1,000	6,096	8	-	6,104
Levy Excess	-	-	-	-	6	-	6
Cumulative Fire	48,690	11,795	9,233	51,252	12,130	9,796	53,586
Cum Improvement	<u>56,980</u>	<u>3,917</u>	<u>4,832</u>	<u>56,065</u>	<u>385</u>	<u>-</u>	<u>56,450</u>
Totals	<u>\$ 221,597</u>	<u>\$ 51,325</u>	<u>\$ 45,429</u>	<u>\$ 227,493</u>	<u>\$ 47,942</u>	<u>\$ 40,854</u>	<u>\$ 234,581</u>

RICHLAND TOWNSHIP, FULTON 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	\$ 41,384	\$ 17,156	\$ 12,904	\$ 45,636
Township Assistance	11,954	2,034	2,408	11,580
Fire Fighting	65,096	18,613	17,385	66,324
Rainy Day	6,105	5,384	-	11,489
Levy Excess	7	-	7	-
Cumulative Fire	53,585	12,222	9,932	55,875
Cum Improvement	<u>54,887</u>	<u>416</u>	<u>-</u>	<u>55,303</u>
Totals	<u>\$ 233,018</u>	<u>\$ 55,825</u>	<u>\$ 42,636</u>	<u>\$ 246,207</u>

RICHLAND TOWNSHIP, FULTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2017, with Melinda Clinger, Trustee.