

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

COMPLIANCE REPORT

OF

MONROE TOWNSHIP

ADAMS COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
12/28/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Gerald M. Walker	01-01-11 to 12-31-18
Chairman of the Township Board	Roy Lehman Arlene Kuntzman	01-01-13 to 12-31-14 01-01-15 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

TO: THE OFFICIALS OF MONROE TOWNSHIP, ADAMS COUNTY, INDIANA

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

November 2, 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.

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

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-13			12-31-13			12-31-14
Township	\$ 1,342	\$ 15,470	\$ 16,409	\$ 403	\$ 32,062	\$ 25,162	\$ 7,303
Township Assistance	5,925	8,954	4,594	10,285	5,716	3,221	12,780
Fire Fighting	8,781	70,846	18,204	61,423	72,684	26,600	107,507
Library Fund	385	-	-	385	-	380	5
Rainy Day	-	5,860	5,731	129	7,000	4,654	2,475
Levy Excess Fund	-	-	-	-	3	-	3
Cumulative Fire Fund	-	36,856	18,905	17,951	47,411	24,932	40,430
Cemetery Preservation and Emergency Fund	4,364	4,005	4,095	4,274	-	60	4,214
Emergency Fire Loan Fund	-	-	-	-	23,739	22,827	912
Totals	\$ 20,797	\$ 141,991	\$ 67,938	\$ 94,850	\$ 188,615	\$ 107,836	\$ 175,629

MONROE TOWNSHIP, ADAMS 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	\$ 7,303	\$ 37,111	\$ 26,681	\$ 17,733	\$ 24,015	\$ 17,490	\$ 24,258
Township Assistance	12,781	14,075	3,931	22,925	8,590	5,590	25,925
Fire Fighting	107,507	35,953	33,154	110,306	75,972	30,917	155,361
Library Fund	5	-	-	5	3,014	1,925	1,094
Rainy Day	2,476	5,169	2,452	5,193	9,436	4,878	9,751
Levy Excess Fund	3	-	-	3	-	-	3
Cumulative Fire Fund	40,430	39,762	6,311	73,881	40,457	1,877	112,461
Cemetery Preservation and Emergency Fund	4,213	-	3,584	629	850	970	509
Emergency Fire Loan Fund	911	22,966	22,827	1,050	23,235	21,467	2,818
Totals	<u>\$ 175,629</u>	<u>\$ 155,036</u>	<u>\$ 98,940</u>	<u>\$ 231,725</u>	<u>\$ 185,569</u>	<u>\$ 85,114</u>	<u>\$ 332,180</u>

MONROE TOWNSHIP, ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2017, with Gerald M. Walker, Trustee.