

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

COMPLIANCE REPORT
OF
NILES TOWNSHIP
DELAWARE 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	Dorothy A. Smoot	01-01-11 to 12-31-18
Chairman of the Township Board	Paul M. Campbell	01-01-11 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF NILES TOWNSHIP, DELAWARE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Niles Township (Township), Delaware 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 13, 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.

NILES TOWNSHIP, DELAWARE 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	\$ 81,192	\$ 10,676	\$ 25,003	\$ 66,865	\$ 9,427	\$ 25,834	\$ 50,458
Township Assistance	27,013	10,326	9,363	27,976	9,017	10,254	26,739
Fire Fighting	21,960	3,678	10,791	14,847	3,700	11,162	7,385
Rainy Day	322	-	-	322	-	-	322
Excess Levy	-	-	-	-	-	-	-
Totals	<u>\$ 130,487</u>	<u>\$ 24,680</u>	<u>\$ 45,157</u>	<u>\$ 110,010</u>	<u>\$ 22,144</u>	<u>\$ 47,250</u>	<u>\$ 84,904</u>

NILES TOWNSHIP, DELAWARE 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	\$ 50,457	\$ 28,873	\$ 25,887	\$ 53,443	\$ 25,798	\$ 33,127	\$ 46,114
Township Assistance	26,739	11,503	5,733	32,509	15,600	2,618	45,491
Fire Fighting	7,385	11,183	11,558	7,010	14,045	11,958	9,097
Rainy Day	322	-	322	-	6,054	-	6,054
Excess Levy	-	-	-	-	-	-	-
Totals	<u>\$ 84,903</u>	<u>\$ 51,559</u>	<u>\$ 43,500</u>	<u>\$ 92,962</u>	<u>\$ 61,497</u>	<u>\$ 47,703</u>	<u>\$ 106,756</u>

NILES TOWNSHIP, DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 13, 2017, with Dorothy A. Smoot, Trustee.