

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

COMPLIANCE REPORT
OF
SALAMONIE TOWNSHIP
HUNTINGTON COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
01/19/2018

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	6-7
Exit Conference.....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	James Howell (Vacant) Ashlie Buzzard	01-01-11 to 12-31-14 01-01-15 to 02-08-15 02-09-15 to 12-31-18
Chairman of the Township Board	John Vickrey	01-01-13 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 SALAMONIE TOWNSHIP, HUNTINGTON COUNTY, INDIANA

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

December 6, 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.

SALAMONIE TOWNSHIP, HUNTINGTON 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	\$ 6,087	\$ 13,914	\$ 13,097	\$ 6,904	\$ 15,287	\$ 12,225	\$ 9,966
Township Assistance	7,126	5,466	3,016	9,576	4,847	3,110	11,313
Fire Fighting	12,237	15,496	14,808	12,925	15,507	16,598	11,834
Rainy Day	427	-	427	-	-	-	-
Levy Excess	400	-	400	-	2	-	2
Cumulative Fire	<u>63,774</u>	<u>19,328</u>	<u>8,100</u>	<u>75,002</u>	<u>20,003</u>	<u>41,088</u>	<u>53,917</u>
Totals	<u>\$ 90,051</u>	<u>\$ 54,204</u>	<u>\$ 39,848</u>	<u>\$ 104,407</u>	<u>\$ 55,646</u>	<u>\$ 73,021</u>	<u>\$ 87,032</u>

SALAMONIE TOWNSHIP, HUNTINGTON 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	\$ 9,965	\$ 16,141	\$ 11,311	\$ 14,795	\$ 15,187	\$ 14,625	\$ 15,357
Township Assistance	11,313	5,261	2,784	13,790	6,069	1,865	17,994
Fire Fighting	11,834	16,725	15,845	12,714	16,891	22,688	6,917
Rainy Day Fund	-	-	-	-	4,166	-	4,166
Levy Excess	2	-	-	2	-	-	2
Cumulative Fire	<u>53,917</u>	<u>22,226</u>	<u>6,052</u>	<u>70,091</u>	<u>22,113</u>	<u>3,559</u>	<u>88,645</u>
Totals	<u>\$ 87,031</u>	<u>\$ 60,353</u>	<u>\$ 35,992</u>	<u>\$ 111,392</u>	<u>\$ 64,426</u>	<u>\$ 42,737</u>	<u>\$ 133,081</u>

SALAMONIE TOWNSHIP, HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Ashlie Buzzard, Trustee.