

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

COMPLIANCE REPORT  
OF  
UNION TOWNSHIP  
DELAWARE COUNTY, INDIANA  
January 1, 2013 to December 31, 2016



**FILED**  
01/19/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Mark Clawson	01-01-11 to 12-31-18
Chairman of the Township Board	Glen Schwer	01-01-13 to 12-31-14
	Michael S. Johnson	01-01-15 to 12-31-16
	Loyal Cutforth	01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION TOWNSHIP, DELAWARE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Union 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

December 6, 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.

UNION 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	\$ 18,588	\$ 19,334	\$ 16,654	\$ 21,268	\$ 20,555	\$ 19,357	\$ 22,466
Township Assistance	27,577	17,399	16,540	28,436	14,115	20,433	22,118
Fire Fighting	37,910	22,237	14,537	45,610	21,526	7,458	59,678
Rainy Day	1,400	-	-	1,400	-	-	1,400
Levy Excess	141	-	-	141	-	141	-
Cumulative Fire	<u>23,291</u>	<u>8,933</u>	<u>6,923</u>	<u>25,301</u>	<u>8,520</u>	<u>7,458</u>	<u>26,363</u>
<b>Totals</b>	<u><u>\$ 108,907</u></u>	<u><u>\$ 67,903</u></u>	<u><u>\$ 54,654</u></u>	<u><u>\$ 122,156</u></u>	<u><u>\$ 64,716</u></u>	<u><u>\$ 54,847</u></u>	<u><u>\$ 132,025</u></u>

UNION 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	\$ 22,466	\$ 21,437	\$ 18,545	\$ 25,358	\$ 17,156	\$ 19,382	\$ 23,132
Township Assistance	22,120	15,019	13,324	23,815	19,460	15,954	27,321
Fire Fighting	59,679	21,790	73,000	8,469	22,198	7,500	23,167
Rainy Day	1,400	-	-	1,400	715	-	2,115
Levy Excess	-	-	-	-	-	-	-
Cumulative Fire	<u>26,365</u>	<u>8,839</u>	<u>33,000</u>	<u>2,204</u>	<u>8,811</u>	<u>7,500</u>	<u>3,515</u>
Totals	<u>\$ 132,030</u>	<u>\$ 67,085</u>	<u>\$ 137,869</u>	<u>\$ 61,246</u>	<u>\$ 68,340</u>	<u>\$ 50,336</u>	<u>\$ 79,250</u>

UNION TOWNSHIP, DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Mark Clawson, Trustee.