

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

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



**FILED**  
01/25/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Lisa Garrison	01-01-11 to 12-31-17
Chairman of the Township Board	Jerry Kirtley	01-01-13 to 12-31-13
	Phyllis Lutton	01-01-14 to 12-31-14
	Kathy Miller	01-01-15 to 12-31-15
	Jerry Kirtley	01-01-16 to 12-31-16
	Phyllis Lutton	01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

WASHINGTON 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	\$ 4,307	\$ 18,881	\$ 19,089	\$ 4,099	\$ 20,541	\$ 20,525	\$ 4,115
Township Assistance	15,594	5,184	4,132	16,646	4,083	5,582	15,147
Fire Fighting	4,897	23,416	23,500	4,813	24,372	23,500	5,685
Rainy Day	883	-	-	883	-	-	883
Levy Excess	-	-	-	-	-	-	-
Totals	<u>\$ 25,681</u>	<u>\$ 47,481</u>	<u>\$ 46,721</u>	<u>\$ 26,441</u>	<u>\$ 48,996</u>	<u>\$ 49,607</u>	<u>\$ 25,830</u>

WASHINGTON 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	\$ 4,114	\$ 22,023	\$ 20,663	\$ 5,474	\$ 22,785	\$ 20,162	\$ 8,097
Township Assistance	15,146	2,575	3,303	14,418	3,130	2,145	15,403
Fire Fighting	5,684	24,139	23,500	6,323	25,398	23,500	8,221
Rainy Day	883	-	-	883	520	-	1,403
Levy Excess	-	-	-	-	-	-	-
Totals	<u>\$ 25,827</u>	<u>\$ 48,737</u>	<u>\$ 47,466</u>	<u>\$ 27,098</u>	<u>\$ 51,833</u>	<u>\$ 45,807</u>	<u>\$ 33,124</u>

WASHINGTON TOWNSHIP, DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2017, with Lisa Garrison, Trustee.