

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

COMPLIANCE REPORT
OF
LIBERTY TOWNSHIP
WABASH 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	Patty Godfroy	01-01-11 to 12-31-18
Chairman of the Township Board	Richard McMinn Ron Huston	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 LIBERTY TOWNSHIP, WABASH COUNTY, INDIANA

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

LIBERTY TOWNSHIP, WABASH 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	\$ 20,542	\$ 24,751	\$ 20,916	\$ 24,377	\$ 26,627	\$ 21,314	\$ 29,690
Township Assistance	27,003	8,652	6,715	28,940	9,547	856	37,631
Fire Fighting	92,392	70,650	52,861	110,181	59,907	51,612	118,476
Rainy Day	31,654	-	-	31,654	-	-	31,654
Levy Excess	1,210	-	1,208	2	-	-	2
Cumulative Fire	73,935	44,421	37,877	80,479	38,860	37,877	81,462
Payroll deductions	-	1,519	1,519	-	1,522	1,522	-
Totals	<u>\$ 246,736</u>	<u>\$ 149,993</u>	<u>\$ 121,096</u>	<u>\$ 275,633</u>	<u>\$ 136,463</u>	<u>\$ 113,181</u>	<u>\$ 298,915</u>

LIBERTY TOWNSHIP, WABASH 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	\$ 29,691	\$ 27,549	\$ 19,683	\$ 37,557	\$ 26,409	\$ 27,844	\$ 36,122
Township Assistance	37,631	8,910	4,337	42,204	8,794	2,137	48,861
Fire Fighting	118,479	71,101	60,801	128,779	59,518	54,482	133,815
Rainy Day	31,654	-	-	31,654	17,166	-	48,820
Levy Excess	2	-	-	2	-	-	2
Cumulative Fire	81,461	27,734	-	109,195	27,877	-	137,072
Payroll deductions	-	1,459	1,459	-	1,506	1,506	-
Community Cemeter	-	7,097	2,647	4,450	1,200	4,450	1,200
Totals	<u>\$ 298,918</u>	<u>\$ 143,850</u>	<u>\$ 88,927</u>	<u>\$ 353,841</u>	<u>\$ 142,470</u>	<u>\$ 90,419</u>	<u>\$ 405,892</u>

LIBERTY TOWNSHIP, WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2017, with Patty Godfroy, Trustee.