

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

COMPLIANCE REPORT

OF

KIRKLAND TOWNSHIP

ADAMS COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
01/31/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Michele Barger	01-01-11 to 12-31-18
Chairman of the Township Board	Michael Busse Rene Brown	01-01-13 to 12-31-14 01-01-15 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF KIRKLAND TOWNSHIP, ADAMS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Kirkland Township (Township), Adams 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 18, 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.

KIRKLAND TOWNSHIP, ADAMS 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	\$ 54,282	\$ 16,565	\$ 11,816	\$ 59,031	\$ 11,678	\$ 12,422	\$ 58,287
Township Assistance	53,816	1,710	544	54,982	6,129	488	60,623
Fire Fighting	6,693	25,971	22,741	9,923	26,782	22,846	13,859
Cumulative Fire	28,923	18,522	8,485	38,960	18,605	10,444	47,121
Totals	\$ 143,714	\$ 62,768	\$ 43,586	\$ 162,896	\$ 63,194	\$ 46,200	\$ 179,890

KIRKLAND TOWNSHIP, ADAMS 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	\$ 58,287	\$ 12,879	\$ 16,321	\$ 54,845	\$ 12,467	\$ 13,504	\$ 53,808
Township Assistance	60,800	5,652	939	65,513	6,161	1,345	70,329
Fire Fighting	13,858	28,154	22,910	19,102	28,535	23,367	24,270
RAINY dAY	-	-	-	-	4,078	-	4,078
Cumulative Fire	<u>47,122</u>	<u>19,982</u>	<u>10,000</u>	<u>57,104</u>	<u>20,257</u>	<u>10,000</u>	<u>67,361</u>
Totals	<u>\$ 180,067</u>	<u>\$ 66,667</u>	<u>\$ 50,170</u>	<u>\$ 196,564</u>	<u>\$ 71,498</u>	<u>\$ 48,216</u>	<u>\$ 219,846</u>

KIRKLAND TOWNSHIP, ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 18, 2017, with Michele Barger, Trustee.