

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

COMPLIANCE REPORT
OF
WESTCHESTER TOWNSHIP
PORTER COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
02/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Suzanne Philbrick	01-01-11 to 12-31-18
Chairman of the Township Board	Sue Huyser	01-01-13 to 12-31-14
	Barbara J. Stroud	01-01-15 to 12-31-15
	Robin E. Chubb	01-01-16 to 12-31-16
	Barbara J. Stroud	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WESTCHESTER TOWNSHIP, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Westchester Township (Township), Porter 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 20, 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.

WESTCHESTER TOWNSHIP, PORTER 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	\$ 8,390	\$ 74,040	\$ 72,851	\$ 9,579	\$ 63,676	\$ 54,372	\$ 18,883
Township Assistance	44,892	30,222	34,609	40,505	22,863	37,517	25,851
Fire Fighting	8,893	35,458	37,911	6,440	36,471	37,800	5,111
Rainy Day	34,169	30,000	30,000	34,169	10,000	10,000	34,169
Levy Excess	2,181	320	-	2,501	-	-	2,501
Cumulative Fire	244,617	63,356	41,374	266,599	65,032	3,874	327,757
Totals	<u>\$ 343,142</u>	<u>\$ 233,396</u>	<u>\$ 216,745</u>	<u>\$ 359,793</u>	<u>\$ 198,042</u>	<u>\$ 143,563</u>	<u>\$ 414,272</u>

WESTCHESTER TOWNSHIP, PORTER 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	\$ 18,879	\$ 37,707	\$ 45,883	\$ 10,703	\$ 63,167	\$ 71,200	\$ 2,670
Township Assistance	25,851	43,840	33,343	36,348	43,999	40,389	39,958
Fire Fighting	5,112	37,957	42,480	589	38,632	37,474	1,747
Rainy Day	34,169	-	-	34,169	25,000	32,130	27,039
Levy Excess	2,501	-	-	2,501	-	-	2,501
Cumulative Fire	<u>327,756</u>	<u>64,702</u>	<u>69,876</u>	<u>322,582</u>	<u>60,177</u>	<u>106,186</u>	<u>276,573</u>
Totals	<u>\$ 414,268</u>	<u>\$ 184,206</u>	<u>\$ 191,582</u>	<u>\$ 406,892</u>	<u>\$ 230,975</u>	<u>\$ 287,379</u>	<u>\$ 350,488</u>

WESTCHESTER TOWNSHIP, PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2017, with Suzanne Philbrick, Trustee.