

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

COMPLIANCE REPORT  
OF  
ROOT TOWNSHIP  
ADAMS COUNTY, INDIANA  
January 1, 2013 to December 31, 2016



**FILED**  
02/07/2018



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Other Information - Unaudited: Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Exit Conference.....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Daniel Bieberich Fred J. Kunkel	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Anna Spangler Michael Sweney	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  
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TO: THE OFFICIALS OF ROOT TOWNSHIP, ADAMS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Root 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 21, 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.

ROOT 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	\$ 51,979	\$ 20,769	\$ 33,544	\$ 39,204	\$ 28,815	\$ 41,751	\$ 26,268
Recreation	9,007	11,946	13,729	7,224	7,438	5,224	9,438
Township Assistance	79,908	25,892	30,269	75,531	18,419	29,330	64,620
Fire Fighting	29,878	30,845	29,752	30,971	31,749	30,290	32,430
Library	25,365	1,429	7,983	18,811	1,614	7,119	13,306
Rainy Day	10,000	10,000	3,895	16,105	5,000	1,600	19,505
LEVY EXCESS	-	-	-	-	10	-	10
Totals	\$ 206,137	\$ 100,881	\$ 119,172	\$ 187,846	\$ 93,045	\$ 115,314	\$ 165,577

ROOT 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	\$ 26,269	\$ 45,125	\$ 32,194	\$ 39,200	\$ 35,308	\$ 30,540	\$ 43,968
RECREATION	9,438	5,946	3,989	11,395	-	11,394	1
14-15	64,618	2,828	24,782	42,664	14,802	36,392	21,074
Fire Fighting	32,431	33,576	31,472	34,535	34,431	32,159	36,807
Library	13,307	5,379	7,623	11,063	19,086	7,419	22,730
Rainy Day	19,505	-	-	19,505	27,017	10,000	36,522
LEVY EXCESS	10	-	-	10	-	-	10
Totals	\$ 165,578	\$ 92,854	\$ 100,060	\$ 158,372	\$ 130,644	\$ 127,904	\$ 161,112

ROOT TOWNSHIP, ADAMS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 21, 2017, with Fred J. Kunkel, Trustee.