

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

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



FILED
03/01/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Denise Thornburg	01-01-11 to 12-31-18
Chairman of the Township Board	R. Van Lasater	01-01-13 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE TOWNSHIP, DELAWARE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Delaware Township (Township), Delaware County, for the period of January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. 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.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

January 16, 2018

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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.

DELAWARE 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	\$ (5,269)	\$ 26,540	\$ 34,565	\$ (13,294)	\$ 26,029	\$ 31,609	\$ (18,874)
Township Assistance	2,736	7,774	8,308	2,202	7,840	8,029	2,013
Fire Fighting	84,968	20,405	26,000	79,373	20,105	39,668	59,810
Rainy Day	1,520	-	-	1,520	14,668	-	16,188
LEVY EXCESS FUND	-	-	-	-	-	-	-
Cumulative Fire	156,901	12,451	15,000	154,352	12,408	15,000	151,760
Totals	<u>\$ 240,856</u>	<u>\$ 67,170</u>	<u>\$ 83,873</u>	<u>\$ 224,153</u>	<u>\$ 81,050</u>	<u>\$ 94,306</u>	<u>\$ 210,897</u>

DELAWARE 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	\$ (18,874)	\$ 25,742	\$ 27,364	\$ (20,496)	\$ 37,359	\$ 25,541	\$ (8,678)
Township Assistance	2,012	11,088	4,758	8,342	1,367	1,324	8,385
Fire Fighting	59,810	22,255	28,813	53,252	22,246	25,000	50,498
Rainy Day	16,188	7,313	4,429	19,072	735	7,182	12,625
LEVY EXCESS FUND	-	-	-	-	-	-	-
Cumulative Fire	151,759	13,085	-	164,844	13,251	-	178,095
Totals	<u>\$ 210,895</u>	<u>\$ 79,483</u>	<u>\$ 65,364</u>	<u>\$ 225,014</u>	<u>\$ 74,958</u>	<u>\$ 59,047</u>	<u>\$ 240,925</u>

DELAWARE TOWNSHIP, DELAWARE COUNTY
RESULT AND COMMENT

OVERDRAWN CASH BALANCES

A similar comment appeared in the prior report.

The Township fund had the following overdrawn cash balances at December 31:

<u>Years</u>		<u>Amount Overdrawn</u>
2013	\$	13,294
2014		18,874
2015		20,496
2016		8,678

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

DELAWARE TOWNSHIP, DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 16, 2018, with Denise Thornburg, Trustee.