

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

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



FILED
03/15/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Florence Dahlstrom	01-01-11 to 12-31-18
Chairman of the Township Board	Argyle Keirn Lamoine Thomas	01-01-13 to 12-31-13 01-01-14 to 12-31-18



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 CHESTER TOWNSHIP, WABASH COUNTY, INDIANA

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

January 30, 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.

CHESTER TOWNSHIP, WABASH COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	12-31-14
TOWNSHIP FUND	\$ 266,615	\$ 81,033	\$ 151,200	\$ 196,448	\$ 77,256	\$ 84,351	\$ 189,353
RECREATIONAL FUND	19,251	2,401	16,475	5,177	2,491	1,090	6,578
TOWNSHIP ASSISTANCE	178,074	35,652	24,670	189,056	37,403	25,713	200,746
FIRE FIGHTING FUND	173,128	239,967	212,186	200,909	241,673	225,115	217,467
LIBRARY FUND	8,195	14,861	11,026	12,030	15,815	10,470	17,375
RAINY DAY FUND	32,864	46,750	45,059	34,555	41,720	-	76,275
EXCESS LEVY	4,856	-	4,856	-	-	-	-
CUMULATIVE FIRE FUND	17,468	18,569	-	36,037	19,428	-	55,465
PAYROLL DEDUCTIONS	-	30,567	30,567	-	34,485	34,485	-
Totals	<u>\$ 700,451</u>	<u>\$ 469,800</u>	<u>\$ 496,039</u>	<u>\$ 674,212</u>	<u>\$ 470,271</u>	<u>\$ 381,224</u>	<u>\$ 763,259</u>

\$

CHESTER 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 FUND	\$ 189,351	\$ 78,874	\$ 54,118	\$ 214,107	\$ 124,553	\$ 106,668	\$ 231,992
RECREATIONAL FUND	6,578	2,361	1,090	7,849	3,164	600	10,413
TOWNSHIP ASSISTANCE	200,744	37,839	49,268	189,315	60,885	33,006	217,194
FIRE FIGHTING FUND	217,467	245,564	241,695	221,336	253,713	233,002	242,047
LIBRARY FUND	17,375	16,111	11,680	21,806	16,898	15,720	22,984
RAINY DAY FUND	76,275	46,500	-	122,775	110,972	31,136	202,611
CUMULATIVE FIRE FUND	55,465	26,730	-	82,195	20,608	-	102,803
PAYROLL DEDUCTIONS	-	38,633	38,633	-	40,663	40,663	-
Totals	<u>\$ 763,255</u>	<u>\$ 492,612</u>	<u>\$ 396,484</u>	<u>\$ 859,383</u>	<u>\$ 631,456</u>	<u>\$ 460,795</u>	<u>\$ 1,030,044</u>

CHESTER TOWNSHIP, WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 30, 2018, with Florence Dahlstrom, Trustee.