

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

COMPLIANCE REPORT

OF

CLAY TOWNSHIP

KOSCIUSKO COUNTY, INDIANA

January 1, 2015 to December 31, 2018



**FILED**  
12/10/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Helen Brown	01-01-15 to 12-31-19
Chairman of the Township Board	Donald Morris	01-01-15 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLAY TOWNSHIP, KOSCIUSKO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Clay Township (Township), Kosciusko County, for the period of January 1, 2015 to December 31, 2018, 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 Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

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

November 19, 2019

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#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Township's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

CLAY TOWNSHIP, KOSCIUSKO  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
TOWNSHIP FUND	\$ 138,853
EMERGENCY MEDICAL/FIRE	23,045
PARKS AND RECREATION	-
TOWNSHIP ASSISTANCE	46,932
FIRE FIGHTING FUND	100,565
RAINY DAY FUND	15,348
EXCESS LEVY	2
CUMULATIVE FIRE FUND	170,475
MOUNT PLEASANT	-
PAYROLL DEDUCTIONS	-
	<hr/>
Total	<u>\$ 495,220</u>

CLAY TOWNSHIP, KOSCIUSKO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 19, 2019, with Helen Brown, Trustee, and Donald Morris, Chairman of the Township Board.