

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

COMPLIANCE REPORT

OF

WARREN TOWNSHIP

CLINTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
09/08/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Donald W. Grice	01-01-11 to 12-31-18
Chairman of the Township Board	Phil Carter	01-01-12 to 12-31-17



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WARREN TOWNSHIP, CLINTON COUNTY, INDIANA

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

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

July 27, 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.

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WARREN TOWNSHIP, CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Township	\$ 72,297	\$ 23,075	\$ 18,586	\$ 76,786	\$ 21,336	\$ 18,958	\$ 79,164
Township Assistance	16,351	4,333	477	20,207	3,666	1,113	22,760
Fire Fighting	16,610	-	-	16,610	-	-	16,610
Rainy Day	2,379	-	-	2,379	-	-	2,379
Levy Excess	85	-	-	85	-	-	85
Totals	<u>\$ 107,722</u>	<u>\$ 27,408</u>	<u>\$ 19,063</u>	<u>\$ 116,067</u>	<u>\$ 25,002</u>	<u>\$ 20,071</u>	<u>\$ 120,998</u>

WARREN TOWNSHIP, CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Township	\$ 79,164	\$ 21,470	\$ 17,894	\$ 82,740	\$ 20,018	\$ 18,896	\$ 83,862
Township Assistance	22,761	4,613	4,925	22,449	4,091	853	25,687
Fire Fighting	16,610	-	-	16,610	-	-	16,610
Rainy Day	2,379	-	-	2,379	-	-	2,379
Levy Excess	85	2	-	87	-	-	87
Totals	<u>\$ 120,999</u>	<u>\$ 26,085</u>	<u>\$ 22,819</u>	<u>\$ 124,265</u>	<u>\$ 24,109</u>	<u>\$ 19,749</u>	<u>\$ 128,625</u>

WARREN TOWNSHIP, CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 83,863	\$ 20,030	\$ 19,780	\$ 84,113
Township Assistance	25,688	3,160	1,804	27,044
Fire Fighting	16,610	-	-	16,610
Rainy Day	2,379	2,928	-	5,307
Levy Excess	86	-	-	86
Totals	<u>\$ 128,626</u>	<u>\$ 26,118</u>	<u>\$ 21,584</u>	<u>\$ 133,160</u>

WARREN TOWNSHIP, CLINTON COUNTY  
RESULT AND COMMENT

***CONTRACTS - CEMETERY CARE***

Payments totaling \$19,110 were made for cemetery care during the period. Contracts were not presented for these services.

A similar comment also appeared in prior Report B41492.

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

WARREN TOWNSHIP, CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2017, with Donald W. Grice, Trustee.