

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

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



**FILED**  
12/28/2017



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	Karen Nelson Heavin	01-01-11 to 12-31-18
Chairman of the Township Board	Lawrence Muncie	01-01-13 to 12-31-13
	Bobby Dennis	01-01-14 to 12-31-14
	Rex Parker	01-01-15 to 12-31-15
	Bobby Dennis	01-01-16 to 12-31-16
	Rex Parker	01-01-17 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, PUTNAM COUNTY, INDIANA

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

November 9, 2017

(This page intentionally left blank.)

#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifonline.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.

WARREN TOWNSHIP, PUTNAM 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 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 90,430	\$ 6,552	\$ 11,679	\$ 85,303	\$ 5,758	\$ 12,232	\$ 78,829
Township Assistance	40,721	3,905	1,131	43,495	3,558	1,790	45,263
Fire Fighting	60,813	22,978	17,500	66,291	26,873	17,500	75,664
Rainy Day	2,050	-	-	2,050	-	-	2,050
Excess Levy	360	-	-	360	-	-	360
Dog	642	-	-	642	-	-	642
Totals	<u>\$ 195,016</u>	<u>\$ 33,435</u>	<u>\$ 30,310</u>	<u>\$ 198,141</u>	<u>\$ 36,189</u>	<u>\$ 31,522</u>	<u>\$ 202,808</u>

WARREN TOWNSHIP, PUTNAM 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	\$ 78,831	\$ 6,041	\$ 12,122	\$ 72,750	\$ 5,992	\$ 12,577	\$ 66,165
Township Assistance	45,263	2,455	2,815	44,903	2,755	1,552	46,106
Fire Fighting	75,665	26,722	17,500	84,887	25,982	17,797	93,072
Rainy Day	2,050	-	-	2,050	2,474	-	4,524
Excess Levy	360	-	-	360	448	-	808
Dog	642	-	-	642	-	-	642
Totals	<u>\$ 202,811</u>	<u>\$ 35,218</u>	<u>\$ 32,437</u>	<u>\$ 205,592</u>	<u>\$ 37,651</u>	<u>\$ 31,926</u>	<u>\$ 211,317</u>

WARREN TOWNSHIP, PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 9, 2017, with Karen Nelson Heavin, Trustee.