

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

COMPLIANCE REPORT

OF

PAW PAW TOWNSHIP

WABASH COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
04/26/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Kraig Ahlfeld	01-01-11 to 12-31-18
Chairman of the Township Board	Jim Krom	01-01-13 to 12-31-14
	Donald Richardson	01-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PAW PAW TOWNSHIP, WABASH COUNTY, INDIANA

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

March 14, 2018

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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 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.

PAW PAW 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 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township Fund	\$ 176,938	\$ 42,056	\$ 26,297	\$ 192,697	\$ 40,573	\$ 26,747	\$ 206,523
Park and Recreation Fund	10,898	4,794	4,500	11,192	5,083	4,500	11,775
Township Assistance Fund	15,397	569	2,254	13,712	642	682	13,672
Fire Fighting Fund	56,467	33,204	28,000	61,671	33,866	28,000	67,537
Rainy Day Fund	1,453	-	-	1,453	-	-	1,453
Levy Excess Fund	5,573	-	4,422	1,151	-	-	1,151
Cumulative Fire (Bldg/Rem/Equip) Fund	68,519	10,938	12,500	66,957	11,778	-	78,735
Cemetery Fund	95,100	3,545	4,400	94,245	3,406	5,238	92,413
Payroll Deduction Fund	(698)	5,812	5,812	(698)	5,812	5,701	(587)
Totals	<u>\$ 429,647</u>	<u>\$ 100,918</u>	<u>\$ 88,185</u>	<u>\$ 442,380</u>	<u>\$ 101,160</u>	<u>\$ 70,868</u>	<u>\$ 472,672</u>

The notes to the financial statements are an integral part of this statement.

PAW PAW 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	\$ 206,521	\$ 40,786	\$ 28,446	\$ 218,861	\$ 42,372	\$ 27,553	\$ 233,680
Park and Recreation Fund	11,775	5,002	4,500	12,277	5,147	4,500	12,924
Township Assistance Fund	13,673	1,107	1,107	13,673	663	-	14,336
Fire Fighting Fund	67,537	35,837	32,506	70,868	34,794	28,000	77,662
Rainy Day Fund	1,453	-	-	1,453	12,912	-	14,365
Levy Excess Fund	1,151	-	-	1,151	-	1,151	-
Cumulative Fire (Bldg/Rem/Equip) Fund	78,735	12,478	20,000	71,213	12,368	5,000	78,581
Cemetery Fund	92,414	4,728	4,105	93,037	5,717	9,018	89,736
Payroll Deduction Fund	(587)	5,812	5,850	(625)	5,812	6,056	(869)
Totals	<u>\$ 472,672</u>	<u>\$ 105,750</u>	<u>\$ 96,514</u>	<u>\$ 481,908</u>	<u>\$ 119,785</u>	<u>\$ 81,278</u>	<u>\$ 520,415</u>

The notes to the financial statements are an intrgral part of this statement.

PAW PAW TOWNSHIP, WABASH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 14, 2018, with Kraig Ahlfeld, Trustee.