

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

COMPLIANCE REPORT  
OF  
SALEM TOWNSHIP  
DELAWARE COUNTY, INDIANA  
January 1, 2013 to December 31, 2016



**FILED**  
04/30/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Tommy Crawford Roni (Ronnelle J.) Waitman	01-01-13 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Charles Maddox Ben W. Fisher Teresa Hensley	01-01-13 to 12-31-13 01-01-14 to 02-01-17 02-02-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF SALEM TOWNSHIP, DELAWARE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Salem Township (Township), Delaware 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 16, 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 and, as such, ending and beginning balances may differ.

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

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Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 120,952	\$ 6,909	\$ 44,074	\$ 83,787	\$ 49,439	\$ 41,725	\$ 91,501
Township Assistance	20,534	37,821	32,386	25,969	16,670	38,307	4,332
Fire Fighting	114,379	32,537	63,215	83,701	78,277	70,067	91,911
excess levy	-	-	-	-	1	-	1
Cumulative Fire	50,969	42,303	-	93,272	39,259	-	132,531
Withholding	215	2,905	2,405	715	3,130	3,086	759
Totals	<u>\$ 307,049</u>	<u>\$ 122,475</u>	<u>\$ 142,080</u>	<u>\$ 287,444</u>	<u>\$ 186,776</u>	<u>\$ 153,185</u>	<u>\$ 321,035</u>



SALEM TOWNSHIP, DELAWARE 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	\$ 91,920	\$ 26,554	\$ 56,245	\$ 62,229	\$ 22,883	\$ 64,069	\$ 21,043
TOWNSHIP ASSISTANCE	4,332	52,965	59,663	(2,366)	86,853	83,468	1,019
FIRE FIGHTING FUND	91,911	79,714	95,460	76,165	82,034	89,842	68,357
RAINY DAY FUND	-	10,000	6,431	3,569	3,314	6,883	-
EXCESS LEVY	1	-	-	1	-	-	1
CUM FIRE FUND	132,531	36,149	84,909	83,771	35,768	51,790	67,749
PAYROLL DEDUCTIONS	761	4,339	7,655	(2,555)	6,091	4,767	(1,231)
REIMBURSEMENT	-	27,175	18,302	8,873	-	-	8,873
Totals	<u>\$ 321,456</u>	<u>\$ 236,896</u>	<u>\$ 328,665</u>	<u>\$ 229,687</u>	<u>\$ 236,943</u>	<u>\$ 300,819</u>	<u>\$ 165,811</u>

SALEM TOWNSHIP, DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 16, 2018, with Roni (Ronnelle J.) Waitman, Trustee.