

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

WARREN TOWNSHIP

HUNTINGTON COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
06/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Kathy E. Morton	01-01-11 to 12-31-18
Chairman of the Township Board	Jack G. Sell	01-01-13 to 12-31-18



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Warren Township (Township), which comprises the financial position and results of operations for the period of January 1, 2013 to December 31, 2017, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Township for the period of January 1, 2013 to December 31, 2017.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Township for the period of January 1, 2013 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the Township's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

April 23, 2018

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

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WARREN TOWNSHIP, HUNTINGTON 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	\$ 37,395	\$ 16,639	\$ 12,605	\$ 41,429	\$ 13,948	\$ 12,490	\$ 42,887
Park and Recreation	30,425	2,260	3,451	29,234	2,220	4,422	27,032
Township Assistance	17,795	2,862	-	20,657	2,371	1,192	21,836
Fire Fighting	4,103	32,958	35,425	1,636	37,654	35,425	3,865
Levy Excess	541	-	541	-	4	-	4
Cumulative Fire	18,414	10,495	24,000	4,909	11,241	-	16,150
Totals	<u>\$ 108,673</u>	<u>\$ 65,214</u>	<u>\$ 76,022</u>	<u>\$ 97,865</u>	<u>\$ 67,438</u>	<u>\$ 53,529</u>	<u>\$ 111,774</u>

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

WARREN TOWNSHIP, HUNTINGTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	2015			2016			
	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 42,887	\$ 15,685	\$ 12,302	\$ 46,270	\$ 15,247	\$ 13,572	\$ 47,945
Park and Recreation	27,032	1,586	2,685	25,933	2,227	10,150	18,010
Township Assistance	21,836	2,322	496	23,662	2,338	-	26,000
Fire Fighting	3,865	39,431	35,425	7,871	38,345	35,425	10,791
Rainy Day	-	-	-	-	5,307	-	5,307
Levy Excess	4	-	-	4	-	4	-
Cumulative Fire	16,150	12,146	127	28,169	14,438	-	42,607
Totals	<u>\$ 111,774</u>	<u>\$ 71,170</u>	<u>\$ 51,035</u>	<u>\$ 131,909</u>	<u>\$ 77,902</u>	<u>\$ 59,151</u>	<u>\$ 150,660</u>

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

WARREN TOWNSHIP, HUNTINGTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Township	\$ 47,945	\$ 15,007	\$ 15,433	\$ 47,519
Park and Recreation	18,010	2,195	17,157	3,048
Township Assistance	26,000	2,364	2,028	26,336
Fire Fighting	10,791	40,987	36,531	15,247
Rainy Day	5,307	-	5,307	-
Levy Excess	-	693	-	693
Cumulative Fire	<u>42,607</u>	<u>95,890</u>	<u>106,314</u>	<u>32,183</u>
Totals	<u>\$ 150,660</u>	<u>\$ 157,136</u>	<u>\$ 182,770</u>	<u>\$ 125,026</u>

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

WARREN TOWNSHIP, HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

WARREN TOWNSHIP, HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may

WARREN TOWNSHIP, HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

WARREN TOWNSHIP, HUNTINGTON COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Township's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Township. It is presented as intended by the Township.

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WARREN TOWNSHIP, HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	Township	Park and Recreation	Township Assistance	Fire Fighting	Levy Excess	Cumulative Fire	Totals
Cash and investments - beginning	\$ 37,395	\$ 30,425	\$ 17,795	\$ 4,103	\$ 541	\$ 18,414	\$ 108,673
Receipts:							
Taxes	8,634	1,972	2,498	26,690	-	6,355	46,149
Intergovernmental receipts	7,268	288	364	6,268	-	4,140	18,328
Other receipts	737	-	-	-	-	-	737
Total receipts	16,639	2,260	2,862	32,958	-	10,495	65,214
Disbursements:							
Personal services	6,310	-	-	-	-	-	6,310
Supplies	146	-	-	-	-	-	146
Other services and charges	4,836	3,451	-	35,425	-	-	43,712
Capital outlay	-	-	-	-	-	24,000	24,000
Other disbursements	1,313	-	-	-	541	-	1,854
Total disbursements	12,605	3,451	-	35,425	541	24,000	76,022
Excess (deficiency) of receipts over disbursements	4,034	(1,191)	2,862	(2,467)	(541)	(13,505)	(10,808)
Cash and investments - ending	\$ 41,429	\$ 29,234	\$ 20,657	\$ 1,636	\$ -	\$ 4,909	\$ 97,865

WARREN TOWNSHIP, HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Township	Park and Recreation	Township Assistance	Fire Fighting	Levy Excess	Cumulative Fire	Totals
Cash and investments - beginning	\$ 41,429	\$ 29,234	\$ 20,657	\$ 1,636	\$ -	\$ 4,909	\$ 97,865
Receipts:							
Taxes	9,910	1,973	2,113	27,569	4	6,810	48,379
Intergovernmental receipts	3,909	247	258	10,085	-	4,431	18,930
Other receipts	129	-	-	-	-	-	129
Total receipts	13,948	2,220	2,371	37,654	4	11,241	67,438
Disbursements:							
Personal services	6,793	4,422	-	-	-	-	11,215
Supplies	344	-	-	-	-	-	344
Other services and charges	5,353	-	1,192	35,425	-	-	41,970
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12,490	4,422	1,192	35,425	-	-	53,529
Excess (deficiency) of receipts over disbursements	1,458	(2,202)	1,179	2,229	4	11,241	13,909
Cash and investments - ending	\$ 42,887	\$ 27,032	\$ 21,836	\$ 3,865	\$ 4	\$ 16,150	\$ 111,774

WARREN TOWNSHIP, HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Township	Park and Recreation	Township Assistance	Fire Fighting	Rainy Day	Levy Excess	Cumulative Fire	Totals
Cash and investments - beginning	\$ 42,887	\$ 27,032	\$ 21,836	\$ 3,865	\$ -	\$ 4	\$ 16,150	\$ 111,774
Receipts:								
Taxes	11,172	1,386	2,053	28,746	-	-	7,443	50,800
Intergovernmental receipts	4,270	182	269	10,685	-	-	4,703	20,109
Other receipts	243	18	-	-	-	-	-	261
Total receipts	15,685	1,586	2,322	39,431	-	-	12,146	71,170
Disbursements:								
Personal services	6,968	-	-	-	-	-	-	6,968
Supplies	63	82	-	-	-	-	127	272
Other services and charges	5,271	2,603	496	35,425	-	-	-	43,795
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	12,302	2,685	496	35,425	-	-	127	51,035
Excess (deficiency) of receipts over disbursements	3,383	(1,099)	1,826	4,006	-	-	12,019	20,135
Cash and investments - ending	\$ 46,270	\$ 25,933	\$ 23,662	\$ 7,871	\$ -	\$ 4	\$ 28,169	\$ 131,909

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

	Township	Park and Recreation	Township Assistance	Fire Fighting	Rainy Day	Levy Excess	Cumulative Fire	Totals
Cash and investments - beginning	\$ 46,270	\$ 25,933	\$ 23,662	\$ 7,871	\$ -	\$ 4	\$ 28,169	\$ 131,909
Receipts:								
Taxes	10,641	1,986	2,087	29,378	-	-	7,383	51,475
Intergovernmental receipts	4,334	241	251	8,967	5,307	-	7,055	26,155
Other receipts	272	-	-	-	-	-	-	272
Total receipts	15,247	2,227	2,338	38,345	5,307	-	14,438	77,902
Disbursements:								
Personal services	7,177	-	-	-	-	-	-	7,177
Supplies	389	-	-	-	-	-	-	389
Other services and charges	5,401	10,150	-	35,425	-	-	-	50,976
Capital outlay	600	-	-	-	-	-	-	600
Other disbursements	5	-	-	-	-	4	-	9
Total disbursements	13,572	10,150	-	35,425	-	4	-	59,151
Excess (deficiency) of receipts over disbursements	1,675	(7,923)	2,338	2,920	5,307	(4)	14,438	18,751
Cash and investments - ending	\$ 47,945	\$ 18,010	\$ 26,000	\$ 10,791	\$ 5,307	\$ -	\$ 42,607	\$ 150,660

WARREN TOWNSHIP, HUNTINGTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Township	Park and Recreation	Township Assistance	Fire Fighting	Rainy Day	Levy Excess	Cumulative Fire	Totals
Cash and investments - beginning	\$ 47,945	\$ 18,010	\$ 26,000	\$ 10,791	\$ 5,307	\$ -	\$ 42,607	\$ 150,660
Receipts:								
Taxes	13,297	1,940	2,089	36,859	-	-	14,024	68,209
Intergovernmental receipts	1,447	255	275	2,977	-	-	715	5,669
Other receipts	263	-	-	1,151	-	693	81,151	83,258
Total receipts	15,007	2,195	2,364	40,987	-	693	95,890	157,136
Disbursements:								
Personal services	7,456	-	-	-	-	-	-	7,456
Supplies	500	195	-	-	-	-	-	695
Other services and charges	5,031	16,936	2,000	36,135	-	-	-	60,102
Debt service - principal and interest	-	-	-	-	-	-	7,522	7,522
Capital outlay	-	-	-	-	5,307	-	98,693	104,000
Other disbursements	2,446	26	28	396	-	-	99	2,995
Total disbursements	15,433	17,157	2,028	36,531	5,307	-	106,314	182,770
Excess (deficiency) of receipts over disbursements	(426)	(14,962)	336	4,456	(5,307)	693	(10,424)	(25,634)
Cash and investments - ending	\$ 47,519	\$ 3,048	\$ 26,336	\$ 15,247	\$ -	\$ 693	\$ 32,183	\$ 125,026

WARREN TOWNSHIP, HUNTINGTON COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Notes and loans payable	Purchase of Fire Truck	<u>\$ 74,408</u>	<u>\$ 15,044</u>

WARREN TOWNSHIP, HUNTINGTON COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 10,000
Buildings	17,000
Improvements other than buildings	12,000
Books and other	<u>1,200</u>
Total capital assets	<u>\$ 40,200</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.