

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

COMPLIANCE ENGAGEMENT REPORT

OF

BOONE TOWNSHIP

PORTER COUNTY, INDIANA

January 1, 2019 to December 31, 2023



**FILED**  
04/22/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Russell Franzman Amy Cunningham	01-01-19 to 03-31-21 04-01-21 to 12-31-24
Chair of the Township Board	Jeff Patz Howard O'Connor	01-01-19 to 12-31-22 01-01-23 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE TOWNSHIP, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Boone Township (Township), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Township as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Township's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Amy Cunningham, Trustee, and Howard O'Connor, Chair of the Township Board, on March 25, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 18, 2024

BOONE TOWNSHIP, PORTER COUNTY  
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS

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BOONE TOWNSHIP, PORTER COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Township Fund	\$ 239,224	\$ 115,111	\$ 76,785	\$ 277,550	\$ 76,461	\$ 222,937	\$ 131,074
Township Assistance Fund	104,094	38,001	19,074	123,021	72,569	17,310	178,280
Fire Fighting Fund	41,114	45,734	42,000	44,848	47,896	43,000	49,744
Rainy Day Fund	66,156	-	3,785	62,371	-	12,968	49,403
Cumulative Fire	59,519	18,734	21,000	57,253	50,155	46,000	61,408
Payroll Deduction Fund	96	14,915	14,915	96	11,382	11,563	(85)
Hebron Cemetery Fund	166,905	-	-	166,905	-	-	166,905
Totals	<u>\$ 677,108</u>	<u>\$ 232,495</u>	<u>\$ 177,559</u>	<u>\$ 732,044</u>	<u>\$ 258,463</u>	<u>\$ 353,778</u>	<u>\$ 636,729</u>

BOONE TOWNSHIP, PORTER COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Township Fund	\$ 131,076	\$ 123,109	\$ 123,434	\$ 130,751	\$ 132,697	\$ 125,911	\$ 137,537
Township Assistance Fund	178,279	37,611	12,969	202,921	39,296	26,954	215,263
Fire Fighting Fund	49,744	48,582	48,250	50,076	53,587	32,642	71,021
Rainy Day Fund	49,403	38,377	47,728	40,052	35,000	36,888	38,164
Cumulative Fire	61,408	56,278	46,000	71,686	55,247	32,642	94,291
Payroll Deduction Fund	(85)	8,019	7,935	(1)	9,332	9,332	(1)
Hebron Cemetery Fund	166,905	-	-	166,905	-	-	166,905
Totals	<u>\$ 636,730</u>	<u>\$ 311,976</u>	<u>\$ 286,316</u>	<u>\$ 662,390</u>	<u>\$ 325,159</u>	<u>\$ 264,369</u>	<u>\$ 723,180</u>

BOONE TOWNSHIP, PORTER COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Township Fund	\$ 137,539	\$ 140,450	\$ 133,933	\$ 144,056
Township Assistance Fund	215,264	42,145	28,207	229,202
Fire Fighting Fund	71,022	55,111	43,759	82,374
Rainy Day Fund	38,164	40,422	4,858	73,728
Cumulative Fire	94,292	65,308	32,642	126,958
Payroll Deduction Fund	-	9,675	9,675	-
Hebron Cemetery Fund	166,905	4,936	-	171,841
Totals	<u>\$ 723,186</u>	<u>\$ 358,047</u>	<u>\$ 253,074</u>	<u>\$ 828,159</u>