

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

COMPLIANCE ENGAGEMENT REPORT

OF

WESTCHESTER TOWNSHIP

PORTER COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
06/20/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Suzanne Philbrick	01-01-19 to 12-31-24
Chair of the Township Board	Barbara J. Stroud	01-01-19 to 12-31-19
	Robin E. Chubb	01-01-20 to 12-31-20
	Barbara J. Stroud	01-01-21 to 12-31-21
	Cheryl Evans	01-01-22 to 12-31-22
	Barbara J. Stroud	01-01-23 to 12-31-23
	Robin E. Chubb (Vacant)	01-01-24 to 05-01-24 05-02-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Westchester Township, Porter County (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 Suzanne Philbrick, Trustee, on June 17, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 15, 2024

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WESTCHESTER TOWNSHIP, PORTER COUNTY
COMMENTS

No reportable instances of noncompliance.

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

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WESTCHESTER 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	\$ 18,649	\$ 45,490	\$ 45,008	\$ 19,131	\$ 44,880	\$ 46,776	\$ 17,235
Township Assistance	23,989	43,963	38,948	29,004	46,215	30,657	44,562
Fire Fighting	1,746	42,056	43,803	(1)	44,119	44,048	70
Rainy Day	21,953	5,800	6,197	21,556	5,800	5,952	21,404
Levy Excess	2,501	31,977	-	34,478	89,854	-	124,332
Cumulative Fire	<u>285,530</u>	<u>47,105</u>	<u>10,656</u>	<u>321,979</u>	<u>30,122</u>	<u>205,729</u>	<u>146,372</u>
Totals	<u>\$ 354,368</u>	<u>\$ 216,391</u>	<u>\$ 144,612</u>	<u>\$ 426,147</u>	<u>\$ 260,990</u>	<u>\$ 333,162</u>	<u>\$ 353,975</u>

WESTCHESTER 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	\$ 17,236	\$ 54,024	\$ 46,093	\$ 25,167	\$ 60,056	\$ 46,218	\$ 39,005
Township Assistance	44,563	45,285	29,439	60,409	45,244	38,873	66,780
Fire Fighting	72	46,886	46,955	3	60,544	50,000	10,547
Rainy Day	21,403	7,500	3,045	25,858	-	-	25,858
Levy Excess	124,332	-	121,831	2,501	-	-	2,501
Cumulative Fire	<u>146,372</u>	<u>32,083</u>	<u>10,766</u>	<u>167,689</u>	<u>39,065</u>	<u>100,799</u>	<u>105,955</u>
Totals	<u>\$ 353,978</u>	<u>\$ 185,778</u>	<u>\$ 258,129</u>	<u>\$ 281,627</u>	<u>\$ 204,909</u>	<u>\$ 235,890</u>	<u>\$ 250,646</u>

WESTCHESTER 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	\$ 39,005	\$ 64,918	\$ 48,281	\$ 55,642
Township Assistance	66,780	42,988	42,550	67,218
Fire Fighting	10,547	59,771	56,988	13,330
Rainy Day	25,858	-	-	25,858
Levy Excess	2,501	-	-	2,501
Cumulative Fire	<u>105,955</u>	<u>39,125</u>	<u>3,266</u>	<u>141,814</u>
Totals	<u>\$ 250,646</u>	<u>\$ 206,802</u>	<u>\$ 151,085</u>	<u>\$ 306,363</u>