

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

COMPLIANCE ENGAGEMENT REPORT

OF

MORGAN TOWNSHIP

PORTER COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

10/03/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Rodney King	01-01-19 to 12-31-24
Chair of the Township Board	Richard Schultz	01-01-19 to 12-31-22
	Jeffrey Schultz	01-01-23 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Morgan 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 Rodney King, Trustee, and Jeffrey Schultz, Chair of the Township Board, on September 19, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 19, 2024

MORGAN 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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MORGAN 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	\$ 35,306	\$ 31,930	\$ 26,584	\$ 40,652	\$ 37,910	\$ 31,265	\$ 47,297
Township Assistance	31,617	5,474	500	36,591	-	1,000	35,591
Fire Fighting	60,375	57,766	48,000	70,141	58,357	50,000	78,498
Levy Excess	316	-	316	-	-	-	-
Cumulative Fire	29,545	99,587	66,237	62,895	101,664	67,166	97,393
Rainy Day	4,000	-	-	4,000	-	-	4,000
Totals	<u>\$ 161,159</u>	<u>\$ 194,757</u>	<u>\$ 141,637</u>	<u>\$ 214,279</u>	<u>\$ 197,931</u>	<u>\$ 149,431</u>	<u>\$ 262,779</u>

MORGAN 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	\$ 47,297	\$ 32,909	\$ 29,890	\$ 50,316	\$ 40,280	\$ 32,858	\$ 57,738
Township Assistance	35,592	-	1,250	34,342	-	1,376	32,966
Fire Fighting	78,498	55,023	52,000	81,521	64,523	54,000	92,044
Cumulative Fire	97,391	111,052	46,259	162,184	123,450	38,288	247,346
Rainy Day	4,000	-	-	4,000	-	-	4,000
Totals	<u>\$ 262,778</u>	<u>\$ 198,984</u>	<u>\$ 129,399</u>	<u>\$ 332,363</u>	<u>\$ 228,253</u>	<u>\$ 126,522</u>	<u>\$ 434,094</u>

MORGAN 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	\$ 57,738	\$ 53,640	\$ 53,010	\$ 58,368
Township Assistance	32,966	13	3,000	29,979
Fire Fighting	172,708	66,605	56,000	183,313
Cumulative Fire	166,684	136,055	118,296	184,443
Rainy Day	4,000	-	-	4,000
Totals	<u>\$ 434,096</u>	<u>\$ 256,313</u>	<u>\$ 230,306</u>	<u>\$ 460,103</u>