

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

COMPLIANCE ENGAGEMENT REPORT

OF

PLEASANT TOWNSHIP

PORTER COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
02/01/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	8-9

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Karyl VanDyke	01-01-19 to 12-31-23
Chair of the Township Board	Joshua Birky	01-01-19 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Pleasant Township (Township), Porter County, for the period of January 1, 2019 to December 31, 2022. 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.

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 Karyl VanDyke, Trustee; Melissa Birky, Township Board member; and Jeffrey Press, Township Board member, on January 30, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

January 30, 2024

PLEASANT TOWNSHIP, PORTER COUNTY
COMMENTS

No reportable instances of noncompliance.

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

PLEASANT 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 General Fund	\$ 86,515	\$ 118,255	\$ 105,929	\$ 98,841	\$ 112,180	\$ 107,517	\$ 103,504
Park and Recreation Fund	88,255	125,111	147,705	65,661	149,310	139,017	75,954
Township Assistance Fund	27,871	5,526	8,659	24,738	3,993	3,947	24,784
Fire Fighting Fund	34,070	62,270	54,015	42,325	63,472	54,000	51,797
Levy Excess Fund	649	-	-	649	-	-	649
Cumulative Fire Fund	38,170	22,661	26,388	34,443	62,906	20,000	77,349
Fire Equipment Debt Fund	5,892	-	-	5,892	-	-	5,892
Cemetery Donation Fund	1,300	2,750	-	4,050	6,000	-	10,050
Payroll Withholdings Fund	257	19,823	20,080	-	23,618	22,433	1,185
Totals	<u>\$ 282,979</u>	<u>\$ 356,396</u>	<u>\$ 362,776</u>	<u>\$ 276,599</u>	<u>\$ 421,479</u>	<u>\$ 346,914</u>	<u>\$ 351,164</u>

PLEASANT 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 General Fund	\$ 103,504	\$ 113,127	\$ 116,052	\$ 100,579	\$ 105,340	\$ 112,396	\$ 93,523
Park and Recreation Fund	75,955	154,958	142,156	88,757	184,872	149,317	124,312
Township Assistance Fund	24,784	15,640	2,684	37,740	11,069	5,176	43,633
Fire Fighting Fund	51,798	67,148	54,000	64,946	70,260	54,000	81,206
Levy Excess Fund	649	-	-	649	-	-	649
Cumulative Fire Fund	77,348	66,155	30,000	113,503	68,211	13,733	167,981
Fire Equipment Debt Fund	5,892	-	-	5,892	-	-	5,892
Donations Fund	10,050	6,750	-	16,800	1,470	-	18,270
Payroll Withholdings Fund	1,186	23,377	24,897	(334)	25,361	25,333	(306)
Cemetery Donation Fund	-	-	-	-	9,880	1,630	8,250
Totals	<u>\$ 351,166</u>	<u>\$ 447,155</u>	<u>\$ 369,789</u>	<u>\$ 428,532</u>	<u>\$ 476,463</u>	<u>\$ 361,585</u>	<u>\$ 543,410</u>