

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

COMPLIANCE ENGAGEMENT REPORT

OF

CENTER TOWNSHIP

HANCOCK COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
08/23/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	9-11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Ron Horning (deceased)	01-01-19 to 12-31-20
	Steve Leonard (deceased)	01-01-21 to 11-04-22
	(Vacant)	11-05-22 to 12-05-22
	Thomas Lopez	12-06-22 to 12-31-24
Chair of the Township Board	Steve Leonard (deceased)	01-01-19 to 12-31-19
	Fred Dunlevy	01-01-20 to 12-31-20
	Guy Titus	01-01-21 to 12-31-23
	Richard Bottorff	01-01-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CENTER TOWNSHIP, HANCOCK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Center 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 Thomas Lopez, Trustee, and Richard Bottonoff, Chair of the Township Board, on August 20, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 1, 2024

CENTER TOWNSHIP, HANCOCK 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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GENTER TOWNSHIP, HANCOCK 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	\$ 438,007	\$ 110,377	\$ 71,449	\$ 476,935	\$ 110,322	\$ 112,980	\$ 474,277
Park and Recreation Fund	279,164	630	10,000	269,794	155	10,000	259,949
Township Assistance Fund	244,826	117,776	102,839	259,763	134,441	113,429	280,775
Rainy Day Fund	161,707	-	-	161,707	-	-	161,707
Payroll Deduction Fund	831	6,941	6,854	918	7,116	6,265	1,769
Totals	\$ 1,124,535	\$ 235,724	\$ 191,142	\$ 1,169,117	\$ 252,034	\$ 242,674	\$ 1,178,477

CENTER TOWNSHIP, HANCOCK 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	\$ 474,277	\$ 133,317	\$ 129,147	\$ 478,447	\$ 107,569	\$ 108,685	\$ 477,331
Park and Recreation Fund	259,949	14	20,000	239,963	912	10,000	230,875
Township Assistance Fund	280,775	165,092	93,276	352,591	208,198	108,846	451,943
Rainy Day Fund	161,707	-	-	161,707	-	-	161,707
Payroll Deduction Fund	1,769	7,346	7,298	1,817	7,374	7,511	1,680
Totals	<u>\$ 1,178,477</u>	<u>\$ 305,769</u>	<u>\$ 249,721</u>	<u>\$ 1,234,525</u>	<u>\$ 324,053</u>	<u>\$ 235,042</u>	<u>\$ 1,323,536</u>

CENTER TOWNSHIP, HANCOCK 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	\$ 477,331	\$ 237,464	\$ 239,349	\$ 475,446
Park and Recreation Fund	230,875	6,537	11,000	226,412
Township Assistance Fund	451,942	166,463	174,693	443,712
Rainy Day Fund	161,707	3,156	-	164,863
Payroll Deduction Fund	<u>1,680</u>	<u>8,197</u>	<u>8,945</u>	<u>932</u>
Totals	<u>\$ 1,323,535</u>	<u>\$ 421,817</u>	<u>\$ 433,987</u>	<u>\$ 1,311,365</u>