

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

**Paul D. Joyce, CPA
State Examiner**

COMPLIANCE ENGAGEMENT REPORT

OF

UNION TOWNSHIP

ST. JOSEPH COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

12/30/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5-15
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	19-21

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	William Stroup	01-01-19 to 12-31-22
	Kelly Carrico	01-01-23 to 12-31-24
Chair of the Township Board	Christine Rowe	01-01-19 to 12-31-19
	Greg Annis	01-01-20 to 12-31-20
	Ryan Schafer	01-01-21 to 12-31-22
	Trisha Carrico	01-01-23 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF UNION TOWNSHIP, ST. JOSEPH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union 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 Kelly Carrico, Trustee, and Ryan Schafer, Township Board member, on December 12, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 3, 2024

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS

INTERNAL CONTROLS

Condition and Context

The following areas did not have proper internal controls in place to ensure compliance with laws, regulations, and Guidelines:

- Annual Financial Report
- Bank Account Reconciliations
- Capital Assets
- Certificate of Deposits
- Overdrawn Cash Balances
- Compensation and Benefits
- Penalties, Interest, and Other Charges
- Sales Tax Paid on Purchases
- Supporting Documentation
- Township Assistance
- Township Assistance Guidelines
- Funds Sources and Uses
- Adoption of, and Training on, Internal Control Standards
- Certification on Internal Control Standards

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

ANNUAL FINANCIAL REPORT

Condition and Context

Financial and other information is required to be entered annually into the Annual Financial Report via the Indiana Gateway for Government Units (Gateway) financial reporting system. The following issues were noted in the other information reported in Gateway:

Schedule of Payables and Receivables

- The Township did not have payable and receivable documentation to substantiate the amounts reported in the 2019, 2020, 2021, 2022, and 2023 Schedule of Payables and Receivables.

Schedule of Capital Assets

- The Township did not have capital asset documentation to substantiate the amounts reported in the 2019, 2020, 2021, and 2022 Schedule of Capital Assets.

Investment Funds Statement

- The Township did not report two investment accounts totaling \$1,548,823 on the year-end 2019 investments statement.
- The Township did not report an investment account totaling \$842,583 on the year-end 2020 investments statement.
- The Township did not report an investment account totaling \$805,481 on the year-end 2022 investments statement.
- The Township did not report an investment account totaling \$847,187 on the year end 2023 investments statement.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

BANK ACCOUNT RECONCILIATIONS

Condition and Context

Of the ten months of bank reconcilements tested for compliance, six months did not have bank reconcilements completed for the investment accounts during 2019, 2020, and 2022.

Additionally, the amount reported on the 2019 financial statement was \$56,506 higher than the bank balance.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

CAPITAL ASSETS

Condition and Context

The Township did not establish a capital asset policy that detailed the threshold at which an item is considered a capital asset until February 2024; therefore, the Township did not have a capital asset policy during the engagement period. The Township was unable to provide a complete capital asset listing for calendar years 2019 through 2022.

Additionally, the Township did not complete a physical inventory at least every two years.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

CERTIFICATE OF DEPOSITS

Condition and Context

The Township reinvested the original certificate of deposit for all years of the engagement without prior authorization by the Township Board.

Criteria

A certificate of deposit may be renewed for an additional term if authorized by the governing board, without the original certificate of deposit being paid by the depository and a warrant or check being issued for the purchase of a new certificate of deposit. However, if renewed, the interest due the political subdivision shall be paid to the fiscal officer at each maturity date, so the records will reflect the true financial condition and the amount invested at all times. The interest shall not be added to the original deposit and reinvested by the depository. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

Investments can only be made in accordance with statutory guidelines. Losses and expenses related to any unauthorized investments and unauthorized investment procedures may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

OVERDRAWN CASH BALANCES

Condition and Context

The financial statements presented included the Payroll Deduction Fund with an overdrawn cash balance of \$2,339 and \$2,980 as of December 31, 2022, and December 31, 2023, respectively.

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

COMPENSATION AND BENEFITS

Condition and Context

The Township was not following a payroll schedule for firefighters during years 2019 through 2022. During the four-year period, firefighters were paid sporadically instead of weekly or biweekly.

Additionally, in a sample of 25 payrolls tested, there were 2 instances in which employees were not paid the appropriate pay rate according to the Township Board approved salary schedule. These instances occurred in 2019 and 2021.

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

There were multiple instances detected in which the Township paid penalties and interest. The following penalties and interest were detected during the engagement period:

- The Township paid \$25 in penalties to vendors during calendar year 2020.
- Penalties and interest paid to governmental entities totaled \$868.

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

Criteria

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

SALES TAX PAID ON PURCHASES

Condition and Context

Of the 35 claims tested for compliance with laws and regulations, 6 claims included payment of sales tax totaling \$171.

Criteria

Sales taxes that are paid on qualifying purchases by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

SUPPORTING DOCUMENTATION

Condition and Context

Disbursements

Of the 35 claims tested, the Township did not have supporting documentation (invoice, bill, receipt, etc.) for 9 of the claims to support the payment made to the vendor. The total of these unsupported claims was \$47,969.

Additionally, the Township made payments for EMS services during the engagement period that were not supported by a contract. The total of these payments was \$376,961 during the engagement period.

Receipts

Of the 25 receipts tested, the Township did not have supporting documentation for 9 of the receipts, all occurring in 2019 through 2022. The total of these unsupported receipts was \$100,231.

Criteria

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

TOWNSHIP ASSISTANCE

Condition and Context

The following deficiencies related to Township Assistance have been identified below:

- No documentation of investigation existed to ensure that 18 of 25 Township Assistance applicants tested met the requirements to receive aid. These instances of lack of documentation occurred during the calendar years 2019, 2020, 2021, and 2022.
- Form TA-1, Application for Township Assistance, was not adequately filled out for 7 of the 25 Township applicants tested during the engagement period. These instances occurred during calendar years 2019, 2020, 2021, and 2022.
- Form TA-1A, Notice of Township Assistance Action, was not completed for 3 of the 25 Township applicants tested during the engagement period. These instances occurred during calendar years 2019 and 2020.
- Form TA-2, Township Assistance Purchase Order, was not completed for 3 of the 25 Township applicants tested during the engagement period. These instances occurred during calendar years 2019 and 2020.

Criteria

Indiana Code 12-20-6-1 states:

"(a) A township trustee may not extend aid to an individual or a household unless an application and affidavit setting forth the personal condition of the individual or household has been filed with the trustee within one hundred eighty (180) days before the date aid is extended.

(b) An individual filing an application and affidavit on behalf of a household must provide the names of all household members and any information necessary for determining the household's eligibility for township assistance. The application must be on the form prescribed by the state board of accounts.

(c) An applicant for utility assistance under [IC 12-20-16-3\(a\)](#) must comply with [IC 12-20-16-3\(d\)](#).

(d) The township trustee may not extend additional or continuing aid to an individual or a household unless the individual or household files an affidavit with the request for assistance affirming how, if at all, the personal condition of the individual or the household has changed from that set forth in the individual's or household's most recent application.

(e) The township trustee shall assist an applicant for township assistance in completing a township assistance application if the applicant:

- (1) has a mental or physical disability, including an intellectual disability, cerebral palsy, blindness, or paralysis;

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

- (2) has dyslexia; or
- (3) cannot read or write the English language."

Indiana Code 12-20-6-8 states:

"(a) A township trustee shall promptly notify in writing each applicant for township assistance of action taken upon a completed application for township assistance. The trustee shall do the following:

- (1) Mail notice or provide personal notice not later than seventy-two (72) hours, excluding weekends and legal holidays listed in [IC 1-1-9](#), after the completed application is received, advising the applicant of the right to appeal an adverse decision of the trustee to the board of commissioners.
- (2) Include in the notice required under subdivision (1) the following:
 - (A) The type and amount of assistance granted.
 - (B) The type and amount of assistance denied or partially granted.
 - (C) Specific reasons for denying all or part of the assistance requested.
 - (D) Information advising the applicant of the procedures for appeal to the board of commissioners.

(b) A copy of the notice described in subsection (a) shall be filed with the recipient's application and affidavit in the trustee's office.

(c) An application for township assistance is not considered complete until all adult members of the requesting household have signed:

- (1) the township assistance application; and
- (2) any other form, instrument, or document:
 - (A) required by law; or
 - (B) determined necessary for investigative purposes by the trustee, as contained in the township's township assistance guidelines."

Indiana Code 12-20-6-5 states:

"If the township trustee determines that an applicant or a member of the applicant's household who is granted emergency township assistance under section 3(3) of this chapter may be eligible for public assistance other than township assistance, the applicant shall, not more than fifteen (15) working days after the date that emergency township assistance was granted, file an application for public assistance and comply with all the requirements necessary for completing the application process for public assistance administered by the division of family resources and county offices or another federal or state governmental entity. An applicant or a member of the applicant's household who fails to file an application for public assistance not more than fifteen (15) working days after the date that emergency township assistance was granted may not be granted township assistance for sixty (60) days following the grant of township assistance on an emergency basis."

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

Township Assistance Purchase Order must be issued for each and every township assistance order for medical aid. The form is to be made out in triplicate. The original is either given the indigent to take to the doctor or vendor, or is mailed to the doctor or vendor. The duplicate is to be filed alphabetically in the assistance office, and the triplicate remains in the book in numerical order. The purchase order must be completely filled out and itemized before being issued to the doctor or vendor. The doctor or vendor must itemize fully on the reverse side the exact services rendered or items supplied, and must obtain the signature of the relief client. When more than one service is rendered on the same purchase order, a separate report (Form TA-4) must be submitted for each service showing necessary signatures. The original purchase order, signed by the recipient, must accompany the doctor's or vendor's claim when filed with the trustee for payment. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 3)

Indiana Code 12-20-20-1 states:

"(a) If a township trustee, as administrator of township assistance, grants township assistance to an indigent individual or to any other person or agency on a township assistance order as provided by law or obligates the township for an item properly payable from township assistance money, the claim against the township must be:

- (1) itemized and sworn to as provided by law;
- (2) accompanied by the original township assistance order, which must be itemized and signed; and
- (3) checked with the records of the township trustee, as administrator of township assistance, and audited and certified by the township trustee.

(b) The township trustee shall pay claims against the township for township assistance in the same manner that other claims against the township are paid. The township trustee, when authorized to pay claims directly to vendors, shall pay a claim within forty-five (45) days. The township trustee shall pay the claim from:

- (1) any balance standing to the credit of the township against which the claim is filed; or
- (2) from any other available fund from which advancements can be made to the township for that purpose.

(c) A township assistance claim for prepaid electric service shall be paid in accordance with [IC 12-20-16-3.5](#)."

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

TOWNSHIP ASSISTANCE GUIDELINES

Condition and Context

The Township did not comply with the *Union Township Standards and Guidelines for Assistance* that was approved by the Township Board. The following deficiencies related to this noncompliance have been identified below:

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

- An ID, birth certificate, or social security card was not retained as documentation for 12 of the 25 Township Assistance applicants tested. The lack of documentation was secluded to calendar years 2019, 2020, 2021, and 2022.
- Proof of income for the prior 30 days to application was not retained as documentation for 18 of the 25 Township Assistance applicants tested. The lack of documentation was secluded to calendar years 2019, 2020, 2021, and 2022.
- Receipts for how income was spent was not retained as documentation for 18 of the 25 Township Applicants tested. The lack of documentation was secluded to calendar years 2019, 2020, 2021, and 2022.
- There were 3 of 25 Township Assistance claims tested that consisted of expenses that did not adhere to the Township Standards and Guidelines.
- There were 3 instances in which the Township used Township Assistance funds as loans made to Township applicants.

Criteria

Indiana Code 12-20-5.5-1 states:

"(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.

(b) The township's standards for the issuance of township assistance and the processing of applications must be:

- (1) governed by the requirements of this article;
- (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
- (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
- (4) published in a single written document, including addenda attached to the document; and
- (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed.

(c) The township trustee shall annually certify that the uniform written standards for the issuance of township assistance have been filed with the board of county commissioners as required under subsection (b)(2). The certification shall be noted in the township's budget submitted to the department of local government finance's computer gateway under [IC 6-1.1-17-3](#)."

Indiana Code 12-20-5.5-2 states:

"(a) Standards for the administration of township assistance must contain the following:

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

- (1) Criteria for determining township assistance eligibility.
- (2) Minimum requirements of township trustee accessibility.
- (3) Other information as needed, including the following:
 - (A) Township office locations, hours, and days of availability.
 - (B) Initial eligibility criteria.
 - (C) Continuing eligibility criteria.
 - (D) Workfare requirements.
 - (E) Essential and nonessential assets.
 - (F) Available resources.
 - (G) Income exemptions.
 - (H) Application process.
 - (I) Countable income.
 - (J) Countable assets.
 - (K) Wasted resources.

(b) Standards for the administration of township assistance must exclude a Holocaust victim's settlement payment received by an eligible individual from countable assets and countable income."

FUNDS SOURCES AND USES

Condition and Context

The Township Board did not approve two of the eight transfers completed during the engagement period. The transfers below were not approved by the Township Board:

- A transfer from the Building Construction Fund to the Construction fund for \$22,231 occurring during calendar year 2019.
- A transfer from the Building Construction Fund to the Construction fund for \$108,842 occurring during calendar year 2020.

Additionally, the Township recorded the receipt of one transfer before the transfer was disbursed from the originating fund during calendar year 2019.

Criteria

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, ST. JOSEPH COUNTY
COMMENTS
(Continued)

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS

Condition and Context

The Township was unable to provide its approved standards on internal controls for observation for the engagement period.

Not all the employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity, had received training over the internal control standards. The Township could not provide documentation that training was received by the required personnel for calendar years 2019, 2020, 2021, and 2022.

Criteria

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The Township certified on the Indiana Gateway for Government Units financial reporting system that employees were trained on internal control standards for calendar year 2021 and 2022. No documentation was provided for all personnel selected for testing to support that employees were trained on internal control standards; therefore, the certification was incorrect.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."



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



UNION TOWNSHIP, ST. JOSEPH 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	\$ 333,233	\$ 174,506	\$ 243,338	\$ 264,401	\$ 260,058	\$ 152,144	\$ 372,315
Township Assistance Fund	44,626	5,446	8,208	41,864	591	6,021	36,434
Rainy Day Fund	147,067	33,986	718	180,335	31,739	-	212,074
Fire Territory	85,479	153,323	160,903	77,899	163,873	190,792	50,980
Fire Replacement	127,255	50,364	9,622	167,997	36,935	13,068	191,864
Construction	220,630	524,821	655,794	89,657	110,321	135,149	64,829
Special Fire Territory Equipment	158,153	46,638	5,699	199,092	44,095	6,040	237,147
Fire Building Debt Service Fund	-	107,856	80,164	27,692	163,051	167,336	23,407
Fire Equipment Debt	2,407	-	2,407	-	-	-	-
Donation Fund	1,144	-	1,144	-	-	-	-
Payroll Deduction Fund	2,701	9,682	8,754	3,629	10,429	10,560	3,498
FIRE BILLING FUND	8,310	2,993	1,132	10,171	5,520	2,179	13,512
Building Construction Fund	1,530,435	31,056	870,997	690,494	822	691,316	-
Totals	<u>\$ 2,661,440</u>	<u>\$ 1,140,671</u>	<u>\$ 2,048,880</u>	<u>\$ 1,753,231</u>	<u>\$ 827,434</u>	<u>\$ 1,374,605</u>	<u>\$ 1,206,060</u>

UNION TOWNSHIP, ST. JOSEPH 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	\$ 372,315	\$ 183,341	\$ 252,516	\$ 303,140	\$ 176,037	\$ 159,941	\$ 319,236
Township Assistance Fund	36,434	415	4,606	32,243	3	7,542	24,704
Rainy Day Fund	212,073	35,727	-	247,800	1,720	-	249,520
Fire Territory	50,979	250,111	209,866	91,224	167,302	194,615	63,911
Special Fire Territory Equipment Replace	237,148	57,309	200,000	94,457	58,562	148,432	4,587
Construction	64,829	10	1,842	62,997	4	62,520	481
Fire Replacement	191,725	91,935	-	283,660	-	-	283,660
Fire Landfill	-	-	-	-	45,349	-	45,349
Fire Building Debt Service Fund	23,407	166,559	82,500	107,466	161,859	165,035	104,290
Fire Equipment Debt	-	-	-	-	102,525	89,828	12,697
Payroll Deduction Fund	3,499	14,269	14,568	3,200	10,551	16,090	(2,339)
FIRE BILLING FUND	13,513	572	-	14,085	6,516	-	20,601
Building Construction Fund	-	600	300	300	-	-	300
Totals	<u>\$ 1,205,922</u>	<u>\$ 800,848</u>	<u>\$ 766,198</u>	<u>\$ 1,240,572</u>	<u>\$ 730,428</u>	<u>\$ 844,003</u>	<u>\$ 1,126,997</u>

UNION TOWNSHIP, ST. JOSEPH 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 General	\$ 319,235	\$ 202,297	\$ 312,787	\$ 208,745
Township Assistance	24,705	-	9,258	15,447
Rainy Day Fund	249,520	92,789	-	342,309
Fire Territory	63,912	183,203	151,713	95,402
Fire Equipment Replacement	4,587	84,793	-	89,380
Fire Building Debt	104,290	135,991	164,000	76,281
Fire Equipment Debt	12,698	85,314	89,828	8,184
Fire Landfill	329,010	106,485	-	435,495
Construction	480	-	-	480
Payroll Withholdings Fund	-	8,675	8,675	-
Fire Billing	20,601	697	-	21,298
Building Construction	300	-	-	300
Prior Years Payroll Fund	(2,338)	1,022	1,664	(2,980)
Totals	<u>\$ 1,127,000</u>	<u>\$ 901,266</u>	<u>\$ 737,925</u>	<u>\$ 1,290,341</u>