

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

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

COMPLIANCE ENGAGEMENT REPORT

OF

HAMILTON TOWNSHIP

SULLIVAN COUNTY, INDIANA

January 1, 2020 to December 31, 2024



FILED

04/08/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Dee Fulford	01-01-20 to 12-31-25
Chair of the Township Board	Amy J. Cobb	01-01-20 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF HAMILTON TOWNSHIP, SULLIVAN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Hamilton Township (Township), for the period of January 1, 2020 to December 31, 2024. 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 Dee Fulford, Trustee; Amy J. Cobb, Chair of the Township Board; and James Mason, Township Board member, on March 31, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 19, 2025

HAMILTON TOWNSHIP, SULLIVAN COUNTY
COMMENTS

No reportable instances of noncompliance.



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



HAMILTON TOWNSHIP, SULLIVAN COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
Township General Fund	\$ 49,229	\$ 38,615	\$ 35,095	\$ 52,749	\$ 46,636	\$ 34,230	\$ 65,155
Township Assistance Fund	42,953	46,275	31,529	57,699	48,822	39,096	67,425
Firefighting Fund	44,075	86,435	60,000	70,510	89,555	60,000	100,065
Rainy Day Fund	43,737	-	-	43,737	-	-	43,737
Levy Excess Fund	145	-	-	145	-	-	145
Cumulative Fire Fund	1,494	22,030	-	23,524	21,674	-	45,198
Payroll Withholdings Fund	2,478	6,551	8,800	229	6,436	8,356	(1,691)
Totals	<u>\$ 184,111</u>	<u>\$ 199,906</u>	<u>\$ 135,424</u>	<u>\$ 248,593</u>	<u>\$ 213,123</u>	<u>\$ 141,682</u>	<u>\$ 320,034</u>

HAMILTON TOWNSHIP, SULLIVAN COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Township General Fund	\$ 65,156	\$ 46,180	\$ 43,753	\$ 67,583	\$ 47,497	\$ 43,454	\$ 71,626
Township Assistance Fund	67,425	49,648	39,677	77,396	49,342	26,810	99,928
Township Fire and EMS Fund	100,065	92,852	60,000	132,917	95,476	60,000	168,393
Rainy Day Fund	43,737	-	-	43,737	-	-	43,737
Levy Excess Fund	145	-	-	145	-	-	145
Cumulative Fire Fund	45,197	21,359	23,172	43,384	23,869	-	67,253
Payroll Withholdings Fund	(1,690)	6,958	9,154	(3,886)	5,611	2,781	(1,056)
Totals	<u>\$ 320,035</u>	<u>\$ 216,997</u>	<u>\$ 175,756</u>	<u>\$ 361,276</u>	<u>\$ 221,795</u>	<u>\$ 133,045</u>	<u>\$ 450,026</u>

HAMILTON TOWNSHIP, SULLIVAN COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For The Year Ended December 31, 2024

Fund	Cash and Investments 01-01-24	Receipts	Disbursements	Cash and Investments 12-31-24
TOWNSHIP FUND	\$ 71,627	\$ 48,878	\$ 69,266	\$ 51,239
TOWNSHIP ASSISTANCE	99,927	46,733	23,189	123,471
TOWNSHIP FIRE & EMS	168,392	91,867	75,004	185,255
RAINY DAY FUND	43,737	-	-	43,737
EXCESS LEVY	145	-	145	-
CUMULATIVE FIRE FUND	67,253	22,499	60,925	28,827
PAYROLL WITHHOLDINGS FUND	(1,057)	5,448	5,856	(1,465)
Totals	<u>\$ 450,024</u>	<u>\$ 215,425</u>	<u>\$ 234,385</u>	<u>\$ 431,064</u>