

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

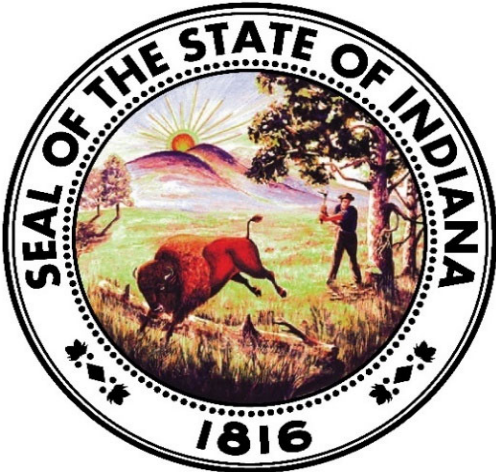
COMPLIANCE ENGAGEMENT REPORT

OF

WASHINGTON TOWNSHIP

GREENE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



**FILED**

09/09/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Jay Kaho	01-01-20 to 12-31-24
Chair of the Township Board	Scott Kaho	01-01-20 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Washington Township (Township), for the period of January 1, 2020 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 Jay Kaho, Trustee, and Eric Waggoner, Township Board member, on August 15, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 12, 2024

WASHINGTON TOWNSHIP, GREENE COUNTY  
COMMENTS

No reportable instances of noncompliance.

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

WASHINGTON TOWNSHIP, GREENE 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 FUND	\$ 76,284	\$ 43,477	\$ 24,766	\$ 94,995	\$ 45,666	\$ 24,654	\$ 116,007
RECREATION	7,307	2,322	1,500	8,129	2,244	1,000	9,373
TOWNSHIP ASSISTANCE	36,353	5,042	2,901	38,494	3,365	2,329	39,530
FIRE FIGHTING FUND	15,495	8,438	4,000	19,933	6,597	4,000	22,530
RAINY DAY FUND	7,233	-	-	7,233	35	-	7,268
CUMULATIVE FIRE	107,467	9,465	35,129	81,803	6,295	11,680	76,418
STEWART FUND	147	-	-	147	-	-	147
PAYROLL DEDUCTIONS	391	3,264	3,264	391	3,264	3,264	391
Totals	<u>\$ 250,677</u>	<u>\$ 72,008</u>	<u>\$ 71,560</u>	<u>\$ 251,125</u>	<u>\$ 67,466</u>	<u>\$ 46,927</u>	<u>\$ 271,664</u>

WASHINGTON TOWNSHIP, GREENE 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 FUND	\$ 116,007	\$ 38,797	\$ 33,629	\$ 121,175	\$ 47,096	\$ 28,980	\$ 139,291
RECREATION	9,373	-	1,000	8,373	-	1,000	7,373
TOWNSHIP ASSISTANCE	39,530	-	4,972	34,558	9,595	3,424	40,729
FIRE FIGHTING FUND	22,530	3,747	4,000	22,277	6,790	4,000	25,067
RAINY DAY FUND	7,268	1,416	-	8,684	-	-	8,684
CUMULATIVE FIRE	76,418	3,394	779	79,033	6,512	7,860	77,685
STEWART FUND	147	-	-	147	-	-	147
PAYROLL DEDUCTIONS	391	3,261	3,264	388	3,290	3,282	396
Totals	\$ 271,664	\$ 50,615	\$ 47,644	\$ 274,635	\$ 73,283	\$ 48,546	\$ 299,372