

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

COMPLIANCE ENGAGEMENT REPORT

OF

BROWN TOWNSHIP

MORGAN COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

10/24/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Mark D. Harris	01-01-20 to 12-31-24
Chair of the Township Board	Steve Oschman	01-01-20 to 12-31-22
	William Snyder	01-01-23 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF BROWN TOWNSHIP, MORGAN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Brown 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 Mark D. Harris, Trustee, and William Snyder, Chair of the Township Board, on September 25, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2024

BROWN TOWNSHIP, MORGAN COUNTY
COMMENTS

No reportable instances of noncompliance.

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

BROWN TOWNSHIP, MORGAN 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	\$ 726,838	\$ 419,593	\$ 433,094	\$ 713,337	\$ 394,412	\$ 508,671	\$ 599,078
EMS FUND	122,066	940,104	890,799	171,371	936,111	779,363	328,119
TOWNSHIP ASSISTANCE	111,989	71,734	82,940	100,783	94,677	88,221	107,239
FIRE FIGHTING FUND	257,131	777,800	746,022	288,909	915,869	759,003	445,775
RAINY DAY FUND	196,569	-	-	196,569	-	-	196,569
CUMULATIVE FIRE FUND	160,950	63,634	24,479	200,105	68,457	50,000	218,562
PAYROLL DEDUCTIONS	7,484	404,070	406,065	5,489	396,712	396,997	5,204
FIRE DEBT SERVICE FUND	6,757	36,729	38,699	4,787	58,795	54,340	9,242
FIRE EQUIPMENT BOND	-	145,960	120,034	25,926	114,506	120,034	20,398
Totals	<u>\$ 1,589,784</u>	<u>\$ 2,859,624</u>	<u>\$ 2,742,132</u>	<u>\$ 1,707,276</u>	<u>\$ 2,979,539</u>	<u>\$ 2,756,629</u>	<u>\$ 1,930,186</u>

BROWN TOWNSHIP, MORGAN 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	\$ 599,077	\$ 399,919	\$ 533,614	\$ 465,382	\$ 550,564	\$ 484,396	\$ 531,550
EMS FUND	327,245	1,033,490	766,138	594,597	1,014,945	793,817	815,725
TOWNSHIP ASSISTANCE	107,239	100,506	52,191	155,554	97,906	54,930	198,530
FIRE FIGHTING FUND	445,773	870,290	788,916	527,147	904,257	979,997	451,407
RAINY DAY FUND	196,569	-	-	196,569	-	-	196,569
CUMULATIVE FIRE FUND	218,562	71,868	-	290,430	86,584	48,090	328,924
PAYROLL DEDUCTIONS	5,204	412,958	413,716	4,446	416,046	417,757	2,735
FIRE DEBT SERVICE FUND	9,243	52,228	54,340	7,131	170,178	53,203	124,106
FIRE EQUIPMENT BOND	20,398	117,624	120,034	17,988	121,425	120,034	19,379
Totals	<u>\$ 1,929,310</u>	<u>\$ 3,058,883</u>	<u>\$ 2,728,949</u>	<u>\$ 2,259,244</u>	<u>\$ 3,361,905</u>	<u>\$ 2,952,224</u>	<u>\$ 2,668,925</u>