

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

COMPLIANCE ENGAGEMENT REPORT

OF

GREEN TOWNSHIP

MORGAN COUNTY, INDIANA

January 1, 2020 to December 31, 2023



**FILED**  
08/23/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Jon Fletcher	01-01-20 to 12-31-24
Chair of the Township Board	Don Clark	01-01-20 to 12-31-20
	Greg Marlett	01-01-21 to 12-31-21
	Don Clark	01-01-22 to 12-31-22
	Billy Abraham	01-01-23 to 12-31-23
	George Coffey	01-01-24 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Green 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 Jon Fletcher, Trustee, and George Coffey, Chair of the Township Board, on August 20, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 7, 2024

GREEN TOWNSHIP, MORGAN COUNTY  
COMMENTS

No reportable instances of noncompliance.

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

GREEN 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	\$ 286,347	\$ 84,671	\$ 45,517	\$ 325,501	\$ 95,001	\$ 53,331	\$ 367,171
TOWNSHIP ASSISTANCE	21,983	-	-	21,983	7,284	-	29,267
FIRE FIGHTING FUND	363,977	293,407	265,000	392,384	305,372	290,000	407,756
RAINY DAY FUND	92,698	-	9,949	82,749	-	-	82,749
CUMULATIVE FIRE	432,546	63,905	18,239	478,212	70,675	-	548,887
PAYROLL DEDUCTIONS	1,165	4,223	2,549	2,839	3,872	3,674	3,037
Totals	<u>\$ 1,198,716</u>	<u>\$ 446,206</u>	<u>\$ 341,254</u>	<u>\$ 1,303,668</u>	<u>\$ 482,204</u>	<u>\$ 347,005</u>	<u>\$ 1,438,867</u>

GREEN 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	\$ 367,171	\$ 108,148	\$ 49,050	\$ 426,269	\$ 269,916	\$ 54,828	\$ 641,357
TOWNSHIP ASSISTANCE	29,267	-	-	29,267	-	-	29,267
FIRE FIGHTING FUND	407,756	320,153	310,000	417,909	177,314	312,000	283,223
RAINY DAY FUND	82,749	-	-	82,749	-	8,499	74,250
CUMULATIVE FIRE	548,887	75,677	176,000	448,564	93,066	22,156	519,474
PAYROLL DEDUCTIONS	<u>3,037</u>	<u>3,865</u>	<u>3,865</u>	<u>3,037</u>	<u>3,838</u>	<u>3,838</u>	<u>3,037</u>
Totals	<u>\$ 1,438,867</u>	<u>\$ 507,843</u>	<u>\$ 538,915</u>	<u>\$ 1,407,795</u>	<u>\$ 544,134</u>	<u>\$ 401,321</u>	<u>\$ 1,550,608</u>