

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

COMPLIANCE ENGAGEMENT REPORT

OF

WEBSTER TOWNSHIP

WAYNE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

04/30/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	George Haskett	01-01-20 to 12-31-24
Chair of the Township Board	Sandra Haskett	01-01-20 to 12-31-22
	Amy Fouche	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 WEBSTER TOWNSHIP, WAYNE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Webster 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 George Haskett, Trustee, and Amber Buchs, Township Board member, on April 29, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 16, 2024

WEBSTER TOWNSHIP, WAYNE COUNTY
COMMENTS

No reportable instances of noncompliance.

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

WEBSTER TOWNSHIP, WAYNE 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	\$ 45,853	\$ 31,217	\$ 16,852	\$ 60,218	\$ 30,905	\$ 18,232	\$ 72,891
TOWNSHIP ASSISTANCE	23,402	7,656	2,156	28,902	7,464	2,139	34,227
FIRE FIGHTING FUND	151,633	87,512	128,381	110,764	89,633	56,959	143,438
RAINY DAY FUND	4,614	-	-	4,614	-	-	4,614
LEVY EXCESS	231	-	-	231	-	-	231
CUMULATIVE FIRE	31,012	14,823	-	45,835	13,715	25,500	34,050
DONATION FUND	-	1,500	-	1,500	-	-	1,500
PAYROLL DEDUCTIONS	327	1,033	930	430	987	1,033	384
Totals	<u>\$ 257,072</u>	<u>\$ 143,741</u>	<u>\$ 148,319</u>	<u>\$ 252,494</u>	<u>\$ 142,704</u>	<u>\$ 103,863</u>	<u>\$ 291,335</u>

WEBSTER TOWNSHIP, WAYNE 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	\$ 72,891	\$ 31,448	\$ 16,445	\$ 87,894	\$ 36,928	\$ 17,976	\$ 106,846
TOWNSHIP ASSISTANCE	34,227	7,468	3,820	37,875	6,059	5,835	38,099
FIRE FIGHTING FUND	143,438	91,508	87,570	147,376	99,496	68,547	178,325
RAINY DAY FUND	4,614	-	-	4,614	-	-	4,614
LEVY EXCESS	231	-	-	231	-	-	231
CUMULATIVE FIRE	34,049	13,574	24,521	23,102	15,738	11,592	27,248
DONATION FUND	1,500	-	-	1,500	-	-	1,500
PAYROLL DEDUCTIONS	385	1,025	1,016	394	1,063	1,054	403
BANK TRANSFER FUND	-	100	100	-	-	-	-
Totals	<u>\$ 291,335</u>	<u>\$ 145,123</u>	<u>\$ 133,472</u>	<u>\$ 302,986</u>	<u>\$ 159,284</u>	<u>\$ 105,004</u>	<u>\$ 357,266</u>