

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CENTER TOWNSHIP

LAPORTE COUNTY, INDIANA

January 1, 2018 to December 31, 2021



FILED
12/06/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Lisa Pierzakowski	01-01-18 to 12-31-22
Chair of the Township Board	Scott Ford Robert Wellinski	01-01-18 to 12-31-19 01-01-20 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF CENTER TOWNSHIP, LAPORTE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of Center Township (Township), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2021, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Township as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Township, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 21, 2022

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Township's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the Township. It is presented as intended by the Township.

CENTER TOWNSHIP, LAPORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
TOWNSHIP FUND	\$ 58,834	\$ 129,639	\$ 95,594	\$ 92,879	\$ 138,467	\$ 97,189	\$ 134,157
RIVERBOAT FUND	74,486	20,316	-	94,802	21,013	2,252	113,563
TOWNSHIP ASSISTANCE	221,920	104,049	121,079	204,890	133,596	123,481	215,005
FIRE FIGHTING FUND	316,380	197,093	188,724	324,749	302,114	139,412	487,451
RAINY DAY FUND	19,437	-	-	19,437	-	-	19,437
EXCESS LEVY FUND	7,809	-	7,809	-	-	-	-
CUMULATIVE FIRE FUND	350,647	146,517	335,739	161,425	151,668	90,693	222,400
CONSTRUCTION FUND	1,509,473	740,120	1,941,882	307,711	-	307,711	-
PAYROLL DEDUCTIONS	4,579	19,944	17,549	6,974	19,854	18,918	7,910
FIRE EQUIPMENT DEBT	19,153	46,402	31,516	34,039	15,601	31,220	18,420
DONATIONS	5,316	4,251	5,070	4,497	15,943	10,380	10,060
DEBT SERVICE FUND	241,066	262,243	418,187	85,122	233,822	268,450	50,494
GRANTS	-	-	-	-	5,500	812	4,688
Totals	<u>\$ 2,829,100</u>	<u>\$ 1,670,574</u>	<u>\$ 3,163,149</u>	<u>\$ 1,336,525</u>	<u>\$ 1,037,578</u>	<u>\$ 1,090,518</u>	<u>\$ 1,283,585</u>

The notes to the financial statements are an integral part of this statement.

CENTER TOWNSHIP, LAPORTE 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	\$ 134,157	\$ 144,951	\$ 94,512	\$ 184,596	\$ 149,870	\$ 96,090	\$ 238,376
RIVERBOAT FUND	113,563	11,965	3,851	121,677	17,002	11,446	127,233
TOWNSHIP ASSISTANCE	215,005	132,985	128,423	219,567	134,498	125,508	228,557
FIRE FIGHTING FUND	487,451	149,625	151,074	486,002	157,723	175,101	468,624
RAINY DAY FUND	19,437	-	6,750	12,687	-	1,409	11,278
CUMULATIVE FIRE FUND	222,400	146,206	1,275	367,331	149,129	-	516,460
PAYROLL DEDUCTIONS	7,910	21,168	18,543	10,535	21,968	19,651	12,852
FIRE EQUIPMENT DEBT	18,420	-	15,462	2,958	-	-	2,958
DONATIONS	10,060	44,210	22,378	31,892	10,043	13,580	28,355
DEBT SERVICE FUND	50,494	262,212	268,850	43,856	273,279	269,100	48,035
GRANTS	4,688	33,555	32,940	5,303	128,194	96,248	37,249
Totals	<u>\$ 1,283,585</u>	<u>\$ 946,877</u>	<u>\$ 744,058</u>	<u>\$ 1,486,404</u>	<u>\$ 1,041,706</u>	<u>\$ 808,133</u>	<u>\$ 1,719,977</u>

The notes to the financial statements are an integral part of this statement.

CENTER TOWNSHIP, LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

CENTER TOWNSHIP, LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

CENTER TOWNSHIP, LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Township is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

CENTER TOWNSHIP, LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Township authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the Township authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

CENTER TOWNSHIP, LAPORTE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

Note 7. Subsequent Event

The Township is expecting to enter into a lease agreement to acquire a new fire truck before the end of 2022.

REQUIRED SUPPLEMENTARY INFORMATION

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	TOWNSHIP FUND	RIVERBOAT FUND	TOWNSHIP ASSISTANCE	FIRE FIGHTING FUND	RAINY DAY FUND	EXCESS LEVY FUND	CUMULATIVE FIRE FUND
Cash and investments - beginning	\$ 58,834	\$ 74,486	\$ 221,920	\$ 316,380	\$ 19,437	\$ 7,809	\$ 350,647
Receipts:							
Taxes	104,028	-	86,824	126,948	-	-	128,105
Intergovernmental receipts	657	-	993	238	-	-	240
Charges for services	3,417	-	5,162	7,131	-	-	7,195
Other receipts	21,537	20,316	11,070	62,776	-	-	10,977
Total receipts	129,639	20,316	104,049	197,093	-	-	146,517
Disbursements:							
Personal services	62,447	-	39,513	-	-	-	-
Supplies	2,839	-	7,840	87,054	-	-	-
Other services and charges	27,273	-	73,726	64,743	-	-	-
Capital outlay	3,035	-	-	36,927	-	-	335,739
Other disbursements	-	-	-	-	-	7,809	-
Total disbursements	95,594	-	121,079	188,724	-	7,809	335,739
Excess (deficiency) of receipts over disbursements	34,045	20,316	(17,030)	8,369	-	(7,809)	(189,222)
Cash and investments - ending	\$ 92,879	\$ 94,802	\$ 204,890	\$ 324,749	\$ 19,437	\$ -	\$ 161,425

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS

For the Year Ended December 31, 2018

	CONSTRUCTION FUND	PAYROLL DEDUCTIONS	FIRE EQUIPMENT DEBT	DONATIONS	DEBT SERVICE FUND	GRANTS	Totals
Cash and investments - beginning	\$ 1,509,473	\$ 4,579	\$ 19,153	\$ 5,316	\$ 241,066	\$ -	\$ 2,829,100
Receipts:							
Taxes	-	-	41,287	-	237,631	-	724,823
Intergovernmental receipts	-	-	77	-	1,951	-	4,156
Charges for services	-	-	2,290	-	10,145	-	35,340
Other receipts	740,120	19,944	2,748	4,251	12,516	-	906,255
Total receipts	740,120	19,944	46,402	4,251	262,243	-	1,670,574
Disbursements:							
Personal services	-	-	-	-	-	-	101,960
Supplies	-	-	-	5,070	-	-	102,803
Other services and charges	1,941,882	-	31,516	-	418,187	-	2,557,327
Capital outlay	-	-	-	-	-	-	375,701
Other disbursements	-	17,549	-	-	-	-	25,358
Total disbursements	1,941,882	17,549	31,516	5,070	418,187	-	3,163,149
Excess (deficiency) of receipts over disbursements	(1,201,762)	2,395	14,886	(819)	(155,944)	-	(1,492,575)
Cash and investments - ending	\$ 307,711	\$ 6,974	\$ 34,039	\$ 4,497	\$ 85,122	\$ -	\$ 1,336,525

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TOWNSHIP FUND	RIVERBOAT FUND	TOWNSHIP ASSISTANCE	FIRE FIGHTING FUND	RAINY DAY FUND	EXCESS LEVY FUND	CUMULATIVE FIRE FUND
Cash and investments - beginning	\$ 92,879	\$ 94,802	\$ 204,890	\$ 324,749	\$ 19,437	\$ -	\$ 161,425
Receipts:							
Taxes	129,394	-	110,404	124,754	-	-	122,034
Intergovernmental receipts	8,685	21,013	12,782	14,904	-	-	14,582
Other receipts	388	-	10,410	162,456	-	-	15,052
Total receipts	138,467	21,013	133,596	302,114	-	-	151,668
Disbursements:							
Personal services	58,715	-	43,004	-	-	-	-
Supplies	3,442	-	3,110	58,447	-	-	-
Other services and charges	31,110	2,252	74,367	67,482	-	-	-
Capital outlay	3,922	-	3,000	13,483	-	-	90,693
Other disbursements	-	-	-	-	-	-	-
Total disbursements	97,189	2,252	123,481	139,412	-	-	90,693
Excess (deficiency) of receipts over disbursements	41,278	18,761	10,115	162,702	-	-	60,975
Cash and investments - ending	\$ 134,157	\$ 113,563	\$ 215,005	\$ 487,451	\$ 19,437	\$ -	\$ 222,400

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CONSTRUCTION FUND	PAYROLL DEDUCTIONS	FIRE EQUIPMENT DEBT	DONATIONS	DEBT SERVICE FUND	GRANTS	Totals
Cash and investments - beginning	\$ 307,711	\$ 6,974	\$ 34,039	\$ 4,497	\$ 85,122	\$ -	\$ 1,336,525
Receipts:							
Taxes	-	-	13,991	-	207,147	-	707,724
Intergovernmental receipts	-	-	1,610	-	26,675	-	100,251
Other receipts	-	19,854	-	15,943	-	5,500	229,603
Total receipts	-	19,854	15,601	15,943	233,822	5,500	1,037,578
Disbursements:							
Personal services	-	-	-	-	-	-	101,719
Supplies	-	-	-	10,380	-	207	75,586
Other services and charges	307,711	-	31,220	-	268,450	605	783,197
Capital outlay	-	-	-	-	-	-	111,098
Other disbursements	-	18,918	-	-	-	-	18,918
Total disbursements	307,711	18,918	31,220	10,380	268,450	812	1,090,518
Excess (deficiency) of receipts over disbursements	(307,711)	936	(15,619)	5,563	(34,628)	4,688	(52,940)
Cash and investments - ending	\$ -	\$ 7,910	\$ 18,420	\$ 10,060	\$ 50,494	\$ 4,688	\$ 1,283,585

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TOWNSHIP FUND	RIVERBOAT FUND	TOWNSHIP ASSISTANCE	FIRE FIGHTING FUND	RAINY DAY FUND	CUMULATIVE FIRE FUND
Cash and investments - beginning	\$ 134,157	\$ 113,563	\$ 215,005	\$ 487,451	\$ 19,437	\$ 222,400
Receipts:						
Taxes	136,154	-	117,363	129,514	-	130,763
Intergovernmental receipts	4,129	11,965	6,531	7,127	-	7,196
Other receipts	4,668	-	9,091	12,984	-	8,247
Total receipts	144,951	11,965	132,985	149,625	-	146,206
Disbursements:						
Personal services	59,568	-	45,348	1,529	-	-
Supplies	3,245	3,136	6,076	33,821	-	-
Other services and charges	28,494	715	73,999	68,956	6,750	-
Capital outlay	3,205	-	3,000	46,768	-	1,275
Other disbursements	-	-	-	-	-	-
Total disbursements	94,512	3,851	128,423	151,074	6,750	1,275
Excess (deficiency) of receipts over disbursements	50,439	8,114	4,562	(1,449)	(6,750)	144,931
Cash and investments - ending	\$ 184,596	\$ 121,677	\$ 219,567	\$ 486,002	\$ 12,687	\$ 367,331

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL DEDUCTIONS	FIRE EQUIPMENT DEBT	DONATIONS	DEBT SERVICE FUND	GRANTS	Totals
Cash and investments - beginning	\$ 7,910	\$ 18,420	\$ 10,060	\$ 50,494	\$ 4,688	\$ 1,283,585
Receipts:						
Taxes	-	-	-	232,792	-	746,586
Intergovernmental receipts	-	-	-	15,137	-	52,085
Other receipts	21,168	-	44,210	14,283	33,555	148,206
Total receipts	21,168	-	44,210	262,212	33,555	946,877
Disbursements:						
Personal services	-	-	-	-	6,352	112,797
Supplies	-	-	13,424	-	2,293	61,995
Other services and charges	-	15,462	8,954	268,850	24,295	496,475
Capital outlay	-	-	-	-	-	54,248
Other disbursements	18,543	-	-	-	-	18,543
Total disbursements	18,543	15,462	22,378	268,850	32,940	744,058
Excess (deficiency) of receipts over disbursements	2,625	(15,462)	21,832	(6,638)	615	202,819
Cash and investments - ending	\$ 10,535	\$ 2,958	\$ 31,892	\$ 43,856	\$ 5,303	\$ 1,486,404

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TOWNSHIP FUND	RIVERBOAT FUND	TOWNSHIP ASSISTANCE	FIRE FIGHTING FUND	RAINY DAY FUND	CUMULATIVE FIRE FUND
Cash and investments - beginning	\$ 184,596	\$ 121,677	\$ 219,567	\$ 486,002	\$ 12,687	\$ 367,331
Receipts:						
Taxes	80,675	-	119,562	135,685	-	133,552
Intergovernmental receipts	68,991	17,002	13,604	15,746	-	15,501
Other receipts	204	-	1,332	6,292	-	76
Total receipts	149,870	17,002	134,498	157,723	-	149,129
Disbursements:						
Personal services	62,125	-	47,066	4,663	-	-
Supplies	5,052	11,446	2,580	46,441	-	-
Other services and charges	26,406	-	72,862	77,783	1,409	-
Capital outlay	2,507	-	3,000	46,214	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	96,090	11,446	125,508	175,101	1,409	-
Excess (deficiency) of receipts over disbursements	53,780	5,556	8,990	(17,378)	(1,409)	149,129
Cash and investments - ending	\$ 238,376	\$ 127,233	\$ 228,557	\$ 468,624	\$ 11,278	\$ 516,460

CENTER TOWNSHIP, LAPORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PAYROLL DEDUCTIONS	FIRE EQUIPMENT DEBT	DONATIONS	DEBT SERVICE FUND	GRANTS	Totals
Cash and investments - beginning	\$ 10,535	\$ 2,958	\$ 31,892	\$ 43,856	\$ 5,303	\$ 1,486,404
Receipts:						
Taxes	-	-	-	242,783	-	712,257
Intergovernmental receipts	-	-	-	30,496	-	161,340
Other receipts	21,968	-	10,043	-	128,194	168,109
Total receipts	21,968	-	10,043	273,279	128,194	1,041,706
Disbursements:						
Personal services	-	-	-	-	834	114,688
Supplies	-	-	11,765	-	5,548	82,832
Other services and charges	-	-	1,815	269,100	89,866	539,241
Capital outlay	-	-	-	-	-	51,721
Other disbursements	19,651	-	-	-	-	19,651
Total disbursements	19,651	-	13,580	269,100	96,248	808,133
Excess (deficiency) of receipts over disbursements	2,317	-	(3,537)	4,179	31,946	233,573
Cash and investments - ending	\$ 12,852	\$ 2,958	\$ 28,355	\$ 48,035	\$ 37,249	\$ 1,719,977

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OTHER INFORMATION

CENTER TOWNSHIP, LAPORTE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2021

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -

CENTER TOWNSHIP, LAPORTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	TO BUILD A NEW FIRE STATION	\$ 1,275,000	\$ 245,000
Totals		<u>\$ 1,275,000</u>	<u>\$ 245,000</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.