

Annual Financial Report



Indiana State Board of Accounts

2021

PORTAGE TOWNSHIP

St. Joseph County

Submitted on 2/18/2022 11:06:00 AM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Portage Township, St. Joseph County, Indiana
Annual Financial Report - 2021
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2021
Governmental Activities	4	Rainy Day	\$71,912.51	\$67,900.00	\$70,800.00	\$69,012.51
	5	Township	\$1,323,001.39	\$205.37	\$482,762.47	\$840,444.29
	6	Township Assistance	\$570,616.19	\$771,556.56	\$491,678.87	\$850,493.88
		GRAND TOTAL	\$1,965,530.09	\$839,661.93	\$1,045,241.34	\$1,759,950.68

**Portage Township, St. Joseph County, Indiana
Detailed Receipts - 2021**

Governmental Activities	Rainy Day	Transfers In - Transferred from Another Fund	\$67,900.00
	Total Other Receipts		\$67,900.00
	Total Rainy Day		\$67,900.00
	Township	Earnings on Investments and Deposits	\$178.37
		Refunds and Reimbursements	\$27.00
	Total Other Receipts		\$205.37
	Total Township		\$205.37
	Township Assistance	General Property Taxes	\$179,149.66
		Vehicle/Aircraft Excise Tax Distribution	\$14,251.39
		Commercial Vehicle Excise Tax Distribution (CVET)	\$15,110.00
		Local Income Tax (LIT) Certified Shares	\$309,385.04
	Total Taxes and Intergovernmental		\$517,896.09
		Refunds and Reimbursements	\$1,304.09
		Payroll Fund and Clearing Account Receipts	\$2,356.38
		Transfers In - Transferred from Another Fund	\$250,000.00
	Total Other Receipts		\$253,660.47
	Total Township Assistance		\$771,556.56
Total Governmental Activities			\$839,661.93

**Portage Township, St. Joseph County, Indiana
Disbursements by Fund - 2021**

Governmental Activities	Rainy Day	Professional Services	\$5,600.00
		Repairs and Maintenance	\$15,300.00
		Other Services and Charges	\$49,900.00
		Total Services and Charges	\$70,800.00
Total Rainy Day			\$70,800.00
Township		Salaries and Wages	\$71,339.95
		Other Personal Services	\$5,470.93
		Employee Benefits	\$236.76
		Total Personal Services	\$77,047.64
		Office Supplies	\$5,357.53
		Operating Supplies	\$291.95
		Repair and Maintenance Supplies	\$1,236.77
		Total Supplies	\$6,886.25
		Professional Services	\$125.00
		Communication and Transportation	\$132.96
		Printing and Advertising	\$399.01
		Insurance	\$3,286.00
		Utility Services	\$8,989.67
		Rentals	\$4,346.94
		Other Services and Charges	\$63,649.00
	Total Services and Charges	\$80,928.58	
	Transfer Out - Transferred To Another Fund	\$317,900.00	
	Total Other Disbursements	\$317,900.00	
Total Township			\$482,762.47
Township Assistance		Salaries and Wages	\$146,499.92
		Other Personal Services	\$27,717.62

Governmental Activities	Township Assistance	Employee Benefits	\$74,657.28
		Total Personal Services	\$248,874.82
		Housing	\$43,880.29
		Utilities	\$190,672.24
		Food	\$751.52
		Funerals, Burials, Cremations	\$7,500.00
		Total Township Assistance	\$242,804.05
	Total Township Assistance		\$491,678.87
Total Governmental Activities			\$1,045,241.34

**Portage Township, St. Joseph County, Indiana
Township Disbursements - 2021**

Fund Name	Category	Paid To	Amount
Rainy Day	Services and Charges	Gibson Lewis	\$49,900.00
	Services and Charges	Joseph A Dzierla & Associates	\$5,600.00
	Services and Charges	Walt's Paving	\$15,300.00
	Total Services and Charges		
Total Rainy Day			\$70,800.00
Township	Personal Services	Ashe, Cheryl	\$3,999.96
	Personal Services	Barrier, Charlotte	\$4,830.00
	Personal Services	Coleman, Sean J	\$54,999.88
	Personal Services	Hill, Ryan W	\$2,333.31
	Personal Services	Hunt, Richard B	\$1,510.17
	Personal Services	Shabazz, Muhammad	\$3,666.63
	Personal Services	Agility/The Standard	\$236.76
	Personal Services	Indiana Department of Workforce Development	\$24.15
	Personal Services	PNC	\$5,378.82
Total Personal Services			\$76,979.68
	Supplies	Boyce Co. Inc.	\$401.37
	Supplies	Copy Image Inc	\$1,649.99
	Supplies	ULINE	\$61.29
	Supplies	US Postmaster	\$55.00
	Supplies	PNC	\$1,773.55
Total Supplies			\$3,941.20
	Services and Charges	Agostino, Peter	\$125.00
	Services and Charges	Amtrust NA. Inc	\$881.00
	Services and Charges	AT&T	\$3,177.28
	Services and Charges	Avaya, Inc.	\$1,013.52
	Services and Charges	Capstone Insurance Group	\$2,405.00
	Services and Charges	CIT	\$1,149.24
	Services and Charges	Coleman, Sean J	\$102.96
	Services and Charges	Edward J White, Inc	\$394.82
	Services and Charges	Flags International	\$563.84
	Services and Charges	Gibson-Lewis	\$49,890.00

Fund Name	Category	Paid To	Amount
Township	Services and Charges	Indiana & Michigan Power	\$4,210.89
	Services and Charges	Indiana Township Association	\$500.00
	Services and Charges	Kennedy Expressline Lawn Service	\$150.00
	Services and Charges	Low Associates	\$9,376.00
	Services and Charges	Lowe's	\$169.00
	Services and Charges	Micro Spectrum	\$1,200.00
	Services and Charges	Midwest Fire Protection	\$54.00
	Services and Charges	Niezgodski Plumbing Inc	\$568.00
	Services and Charges	NIPSCO	\$2,314.20
	Services and Charges	Republic Services #271	\$708.94
	Services and Charges	South Bend Tribune Payment	\$399.01
	Services and Charges	South Bend Water Works	\$1,471.48
	Services and Charges	Kenneth Woodson	\$720.00
	Services and Charges	PNC Bank	\$1,884.01
	Services and Charges	PNC	\$513.40
		Total Services and Charges	\$83,941.59
	Other Disbursements	Portage Township One Time Transfer Township Assist	\$300,000.00
	Other Disbursements	Portage Township Transfer to Rainy Day Fund	\$17,900.00
		Total Other Disbursements	\$317,900.00
		Total Township	\$482,762.47
Township Assistance	Personal Services	Barnette, Jeannie A	\$33,499.96
	Personal Services	Dombrowski, Erin L	\$43,500.00
	Personal Services	Niezgodski, Kimberly	\$36,000.00
	Personal Services	Passwater, Christine	\$33,499.96
	Personal Services	Agility/The Standard	\$809.29
	Personal Services	Indiana Department of Workforce Development	\$190.01
	Personal Services	Paramount Dental	\$3,151.56
	Personal Services	PERF	\$16,408.06
	Personal Services	PHP Fully Insured	\$70,629.00
	Personal Services	PNC	\$11,274.66
		Total Personal Services	\$248,962.50
	Township Assistance	AA Property Management	\$300.00
	Township Assistance	AB Property Partners	\$275.00

Fund Name	Category	Paid To	Amount
Township Assistance	Township Assistance	Access Properties	\$1,675.00
	Township Assistance	Alford's Mortuary	\$1,600.00
	Township Assistance	Alshani, Abdul	\$400.00
	Township Assistance	AM/AA	\$250.00
	Township Assistance	Austin, Berness	\$850.00
	Township Assistance	Beacon Heights	\$177.00
	Township Assistance	Belleville Park Apartments	\$250.00
	Township Assistance	Benedict XVI	\$200.00
	Township Assistance	Big Realty Services	\$650.00
	Township Assistance	Blosson, Glenn	\$500.00
	Township Assistance	BM Rentals LLC	\$225.00
	Township Assistance	Boyd & Sons Funeral Home	\$500.00
	Township Assistance	Bronicki, Mike	\$175.00
	Township Assistance	Cedar Glen Apartments Homes	\$700.00
	Township Assistance	CJA Enterprises	\$300.00
	Township Assistance	Cobb Funeral Home	\$400.00
	Township Assistance	Corby Homes	\$350.00
	Township Assistance	Countryside Village	\$1,350.00
	Township Assistance	Cruz, Ramona	\$225.00
	Township Assistance	DJY Management	\$225.00
	Township Assistance	Elite Estate Management	\$450.00
	Township Assistance	Elkhart Cremations Service	\$600.00
	Township Assistance	Empire Management	\$425.00
	Township Assistance	Extreme Property Management	\$650.00
	Township Assistance	Freg Central High Association LLC	\$250.00
	Township Assistance	Gillis, Peter	\$250.00
	Township Assistance	Graf, Jerry	\$250.00
	Township Assistance	Hanley & Sons Funeral Home	\$600.00
	Township Assistance	Historic Rushton	\$500.00
	Township Assistance	Hoffman Hotel	\$450.00
	Township Assistance	Homeworks Investments Inc	\$1,075.00
	Township Assistance	Hughes, James or Penny	\$225.00
	Township Assistance	Indiana & Michigan Power	\$114,862.34
	Township Assistance	Indiana R.E. Investments LLC	\$196.00
	Township Assistance	Irish Residential	\$275.00

Fund Name	Category	Paid To	Amount
Township Assistance	Township Assistance	IW South Bend LLC	\$400.00
	Township Assistance	J & L Real Estate	\$250.00
	Township Assistance	Jojo, Sharon	\$200.00
	Township Assistance	K & M Properties	\$750.00
	Township Assistance	Karl King Riverbend Towers	\$50.00
	Township Assistance	Kreag, Don	\$300.00
	Township Assistance	LL Props LLC	\$750.00
	Township Assistance	LPL Rentals	\$900.00
	Township Assistance	Majestic Living LLC	\$300.00
	Township Assistance	Marquee Property Management	\$975.00
	Township Assistance	MBSR Rentals LLC	\$600.00
	Township Assistance	Mi Casa Funding Group LLC	\$250.00
	Township Assistance	Michiana Grocers, LLC	\$751.52
	Township Assistance	Miller, Wayne	\$550.00
	Township Assistance	Mitchell, Terrence	\$200.00
	Township Assistance	Monique Inc	\$200.00
	Township Assistance	Monroe Park Apartments	\$225.00
	Township Assistance	Mount Pleasant Cemetery	\$400.00
	Township Assistance	Navarrete, Cristina	\$200.00
	Township Assistance	NIPSCO	\$28,425.80
	Township Assistance	Olson, Karen	\$500.00
	Township Assistance	Omega Group	\$1,200.00
	Township Assistance	OMPH, LLC	\$175.00
	Township Assistance	Palmer Funeral Home	\$4,600.00
	Township Assistance	Paramount Management	\$1,250.00
	Township Assistance	Paul E Mayhew Funeral Home	\$600.00
	Township Assistance	Pinckert, Harriet	\$350.00
	Township Assistance	Poole, Roxane	\$250.00
	Township Assistance	Prairie Apartments	\$1,650.00
	Township Assistance	Preston, Tyrone	\$275.00
	Township Assistance	Prosper South Bend	\$250.00
	Township Assistance	Quality Rentals LLC	\$300.00
	Township Assistance	Rawls Mortuary	\$1,000.00
	Township Assistance	Real Smart Investments	\$140.00
	Township Assistance	Rodriguez, Jose	\$500.00

Fund Name	Category	Paid To	Amount
Township Assistance	Township Assistance	Ronald Joers Irrevocable Truat	\$835.00
	Township Assistance	Scattered Sites	\$450.00
	Township Assistance	Schlipp, Doug	\$200.00
	Township Assistance	SLM Management LLC	\$200.00
	Township Assistance	Smith, Brighman	\$1,375.00
	Township Assistance	South Bend Heritage	\$400.00
	Township Assistance	South Bend Housing	\$970.00
	Township Assistance	South Bend Management Company	\$250.00
	Township Assistance	South Bend Water Works	\$47,296.42
	Township Assistance	Speth, Eric	\$350.00
	Township Assistance	TAC Management	\$250.00
	Township Assistance	Thaumaturgus Inc	\$725.00
	Township Assistance	The Copy Image	\$37.29
	Township Assistance	The Genesys Group LLC	\$400.00
	Township Assistance	The Pointe @ St. Joseph	\$225.00
	Township Assistance	Thomas, Heather	\$300.00
	Township Assistance	Tolen, Cheryl	\$700.00
	Township Assistance	Valente, Frances	\$125.00
	Township Assistance	Val's Property Management	\$1,100.00
	Township Assistance	Vanderheyden, Robert	\$250.00
	Township Assistance	Walker, Ouafae Zahraoui	\$500.00
	Township Assistance	Waterford Glen Apartments	\$2,375.00
	Township Assistance	WJM Property Mortgage LLC	\$800.00
	Township Assistance	Zhao, Yu	\$250.00
		Total Township Assistance	\$242,716.37
		Total Township Assistance	\$491,678.87
		GRAND TOTAL	\$1,045,241.34

Portage Township, St. Joseph County, Indiana
Deficit Fund Balances - 2021

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**Portage Township, St. Joseph County, Indiana
Transfers - 2021**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Township	\$317,900.00	Rainy Day	\$67,900.00
Total Transfers Out	\$317,900.00	Township Assistance	\$250,000.00
		Total Transfers In	\$317,900.00

**Portage Township, St. Joseph County, Indiana
Transfer Schedule Report - 2021**

Transfer From	Transfer To	Amount
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For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

One time transfer allowed by state statute per HEA 1177-2019
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**Portage Township, St. Joseph County, Indiana
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
Governmental Activities - Non-Depreciable Assets	Land	\$35,000.00	-	-	\$35,000.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$35,000.00	-	-	\$35,000.00
Governmental Activities - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	\$1,000,000.00	-	-	\$1,000,000.00
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$965,000.00	-	\$200,000.00	\$765,000.00
	Books and Other	-	-	-	-
	Total	\$1,965,000.00	-	\$200,000.00	\$1,765,000.00
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-

**Portage Township, St. Joseph County, Indiana
Accounts Payable/Receivable Statement - 2021**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)
Portage Township, St. Joseph County, Indiana
 TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)
 FOR THE PERIOD ENDING DECEMBER 31, 2021

Phone Number	(574) 233-2126
1. Total number of requests for Township Assistance	888
2.(A) Total number of recipients of Township Assistance	848
2.(B) Total number of households containing recipients of Township Assistance	404
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	1000
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	1000
3. Total Value of benefits provided to recipients of Township Assistance	\$217,277.85
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$1,809,511.00
5.(A) Total number receiving utility assistance - recipients	719
5.(A)(i) Total number receiving utility assistance - households	328
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	135
6.(i) Total value of benefits provided for payment of utilities - township	\$167,433.85
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$542,853.30
6.(iii) Total value of all benefits provided for payment of utilities	\$710,287.15
7.(A) Total number receiving housing assistance - recipients	225
7.(A)(i) Total number receiving housing assistance - households	118
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	318
8.(i) Total value of benefits provided for housing assistance - township	\$39,299.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$1,266,657.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$1,305,956.00
9.(A) Total number receiving food assistance - recipients	24
9.(A)(i) Total number receiving food assistance - households	16
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	0
10.(i) Total value provided for food assistance - township	\$745.00
10.(ii) Total value provided for food assistance - nontownship sources	\$0.00
10.(iii) Total value of all food assistance provided	\$745.00

11.(A) Total number provided health care - recipients	0
11.(A)(i) Total number provided health care - households	0
11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds	0
12.(i) Total value of health care provided - township	\$0.00
12.(ii) Total value of health care provided - nontownship sources	\$0.00
12.(iii) Total value of all health care provided	\$0.00
13. Total number of funerals, burials and cremations	18
14.(A) Total actual value of funerals, burials and cremations	\$45,000.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$9,800.00
14.(B)(ii) Difference between actual value and amount paid by township funds for funerals, burials and cremations	\$35,200.00
15.(A) Total number of nights of emergency shelter provided to the homeless	0
15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds	0
15.(C)(i) Total value of emergency shelter for homeless individuals - township	\$0.00
15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources	\$0.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	\$0.00
16.(A) Total number of referrals of township assistance applicants to other programs	888
16.(B) Total value of township services in making referrals to other programs	\$2,000,000.00
17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	0
18. Number of hours spent by township assistance recipients at workfare	0
19.(i) Total value of services provided by workfare to the township	\$0.00
19.(ii) Total value of services provided by workfare to other agencies	\$0.00
19.(iii) Total value of all services provided by workfare	\$0.00
20.(A) Total amount of reimbursement for assistance received from recipients	\$1,272.59
20.(B) Total amount of reimbursement for assistance received from members of recipients' households	\$0.00
20.(C) Total amount of reimbursement for assistance received from recipients' estates	\$0.00
21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	\$0.00
22.(A) Total number of individuals assisted through a representative payee program	0
22.(B) Total amount of funds processed through the representative payee program that are not township funds	\$0.00

23.(A) Total number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds	0
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	\$0.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	1700
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	1700
24.(B) Total value of case management services provided	\$147,000.00
25. Total number of housing inspections performed by the township	0

DATE _____ TRUSTEE'S SIGNATURE _____

The State Board of Accounts is of the audit position, with the concurrence of the Attorney for the Township Trustees Association, the following procedures should be followed for a consistent compilation and completion of Township Assistance Form TA-7.

When completing the form please keep in mind reconciliation or cross-checking cannot, necessarily, be achieved; i.e., Total Value of Benefits Provided TOWNSHIP ASSISTANCE Recipients (Item 3), will not necessarily be the summation of Total Value of Benefits Provided for Utilities (Item 6 (i)); Total Value of Benefits Provided for Housing Assistance (Item 8 (i)); Total Value of Food Assistance Provided (Item 10 (i)); and, Total Value of Health Care Provided (Item 12 (i)); because IC 12-20-28-3 does not specifically require separate reporting of certain Township Assistance provided by townships; i.e., clothing, household supplies, transportation, etc.

**Portage Township, St. Joseph County, Indiana
Pensions - 2021**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X