



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 11, 2023

TO: THE OFFICIALS OF OHIO TOWNSHIP, WARRICK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Ohio Township (Township), Warrick County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Township's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- *No reportable instances of noncompliance.*

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.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
Township Fund	\$ 215,267
Park and Recreation Fund	105,782
Township Assistance	626,428
Fire Fighting Fund	151,109
Rainy Day Fund	120,000
Cumulative Fund	88,898
Fire Equipment Debt	68,971
Grant/Donations	2,998
Payroll Deduction Fund	3,614
Libbert Fire Station	1,717,123
CARES ACT	(99,593)
Fire Capital Outlay - Equipment Loan	5
Public Safety LOIT Distribution	1,133,838
 Total	 \$ 4,134,440

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Chad Bennett, Trustee, on August 2, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner