

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

COMPLIANCE ENGAGEMENT REPORT

OF

DAVIS TOWNSHIP

FOUNTAIN COUNTY, INDIANA

January 1, 2018 to December 31, 2023



**FILED**

08/07/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Nancy Taylor	01-01-18 to 12-31-24
Chair of the Township Board	Paul Harding	01-01-18 to 12-31-20
	Mark Jones	01-01-21 to 12-31-22
	Ralph Wolf	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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DAVIS TOWNSHIP, FOUNTAIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Davis Township (Township), for the period of January 1, 2018 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 Nancy Taylor, Trustee; Dennis Oliver, Township Board member; Ralph Wolf, Chair of the Township Board; Mark Jones, Township Board member; and Carol Oliver, Township Clerk, on July 31, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 30, 2024

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS

**ANNUAL FINANCIAL REPORT**

*Condition and Context*

Internal controls were not in place to ensure that accurate information was entered into the Annual Financial Report (AFR). Financial information is required to be entered annually into the AFR via the Indiana Gateway for Government Units (Gateway) financial reporting system. The information entered into Gateway contained the following errors:

Years	Fund	Beginning Cash and Investments (Under)/Overstated	Receipts (Under)/Overstated	Disbursements (Under)/Overstated	Ending Cash and Investments (Under)/Overstated
2018	Township Fund	\$ (3,151)	\$ (4,032)	\$ (857)	\$ (6,326)
2018	Township Assistance	931	-	-	931
2018	Cemetery	(550)	-	(395)	(155)
2018	Levy Excess	(1,375)	-	-	(1,375)
2018	Fire Fighting	(982)	-	-	(982)
2018	Rainy Day	(1,116)	-	-	(1,116)
<b>Totals 2018</b>		<b>\$ (6,243)</b>	<b>\$ (4,032)</b>	<b>\$ (1,252)</b>	<b>\$ (9,023)</b>
2019	Township Fund	\$ (6,326)	\$ (4,802)	\$ (2,724)	\$ (8,404)
2019	Township Assistance	931	(132)	-	799
2019	Cemetery	(155)	-	-	(155)
2019	Levy Excess	(1,375)	-	-	(1,375)
2019	Fire Fighting	(982)	(2,400)	-	(3,382)
2019	Rainy Day	(1,116)	-	-	(1,116)
<b>Totals 2019</b>		<b>\$ (9,023)</b>	<b>\$ (7,334)</b>	<b>\$ (2,724)</b>	<b>\$ (13,633)</b>
2020	Township Fund	\$ (8,404)	\$ (799)	\$ 740	\$ (9,943)
2020	Township Assistance	799	(39)	50	710
2020	Cemetery	(155)	(842)	-	(997)
2020	Levy Excess	(1,375)	-	-	(1,375)
2020	Fire Fighting	(3,382)	(1,350)	-	(4,732)
2020	Rainy Day	(1,116)	-	-	(1,116)
<b>Totals 2020</b>		<b>\$ (13,633)</b>	<b>\$ (3,030)</b>	<b>\$ 790</b>	<b>\$ (17,453)</b>

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

Years	Fund	Beginning Cash and Investments (Under)/Overstated	Receipts (Under)/Overstated	Disbursements (Under)/Overstated	Ending Cash and Investments (Under)/Overstated
2021	Township Fund	\$ (9,943)	\$ (3,116)	\$ 2,020	\$ (15,079)
2021	Township Assistance	710	43	-	753
2021	Cemetery	(997)	(1,065)	(1,550)	(512)
2021	Levy Excess	(1,375)	-	-	(1,375)
2021	Fire Fighting	(4,732)	(3,446)	-	(8,178)
2021	Rainy Day	(1,116)	-	-	(1,116)
Totals 2021		<u>\$ (17,453)</u>	<u>\$ (7,584)</u>	<u>\$ 470</u>	<u>\$ (25,507)</u>
2022	Township Fund	\$ (15,079)	\$ (978)	\$ 850	\$ (16,907)
2022	Township Assistance	753	682	50	1,385
2022	Cemetery	(512)	(1,839)	(1,080)	(1,271)
2022	Fire Fighting	(8,178)	(596)	-	(8,774)
2022	Rainy Day	(1,116)	-	-	(1,116)
2022	Levy Excess	(1,375)	-	-	(1,375)
Totals 2022		<u>\$ (25,507)</u>	<u>\$ (2,731)</u>	<u>\$ (180)</u>	<u>\$ (28,058)</u>
2023	Township Fund	\$ (16,907)	\$ 12,940	\$ (305)	\$ (3,662)
2023	Township Assistance	1,385	-	-	1,385
2023	Cemetery	(1,271)	(6,800)	(810)	(7,261)
2023	Fire Fighting	(8,774)	-	-	(8,774)
2023	Rainy Day	(1,116)	-	-	(1,116)
2023	Levy Excess	(1,375)	1,375	-	-
Totals 2023		<u>\$ (28,058)</u>	<u>\$ 7,515</u>	<u>\$ (1,115)</u>	<u>\$ (19,428)</u>

Adjustments were proposed, accepted by the Trustee, and made to the Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.

**Criteria**

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later the sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

### **ADVANCE PAYMENTS**

#### *Condition and Context*

Internal controls were not in place to ensure the Township didn't pay its employees in advance of hours worked. The Trustee and Township Clerk were paid up to 49 days prior to the end of the quarter covered by the payment during the engagement period.

Internal controls were not in place to ensure that the Township did not pay rent in advance. The Township approved the Trustee to receive \$1,200 per year for rent, which was paid quarterly during the engagement period. In 2023, the Trustee paid herself \$1,500 which included an advance of rent for the first quarter of 2024. Payments of rent should not be paid in advance.

#### *Criteria*

Indiana Code 5-7-3-1(a) states: "Public officers may not draw or receive their salaries in advance."

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DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

**ADOPTION OF INTERNAL CONTROL STANDARDS**

The same comment also appeared in prior Report B51697.

*Condition and Context*

Internal controls were not in place to ensure that the Township complied with laws regarding internal controls. The Township had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

*Criteria*

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Township's certification on internal control standards was not made correctly for each year of the engagement period on the Indiana Gateway for Government Units financial reporting system. The certification asserts that the Township adopted internal control standards; however, the Township had not adopted internal control standards.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

**SUPPORTING DOCUMENTATION**

*Condition and Context*

Internal controls were not in place to ensure that the Township complied with disbursement requirements. Supporting documentation was not provided for 3 of the 30 disbursements tested. This included a payment for tax services that totaled \$275, postage that totaled \$12, and for tree removal that totaled \$500.

*Criteria*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

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**ANNUAL FINANCIAL REPORT - LATE FILING**

*Condition and Context*

Internal controls were not in place to ensure that the Township complied with the Annual Financial Report (AFR) filing deadlines which require that the AFR be filed 60 days after the close of each fiscal year. The Township filed its 2018, 2019, 2021, and 2022 AFRs on March 12, 2019; March 27, 2020; March 31, 2022; and March 3, 2023, which is 11, 25, 30, and 2 days late, respectively.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

**TOWNSHIP ASSISTANCE**

*Condition and Context*

Internal controls were not in place to ensure the Township complied with the Township Assistance requirements. Five of the twelve Township applications tested were not adequately completed by the applicant. The Trustee did not document the investigation of the applications or use the prescribed form Township Assistance Action (TA-1A) for any of the items tested. One of the twelve Township applications tested did not use the prescribed form Township Assistance Purchase Order (TA-2). Seven of the applications tested did not have supporting documentation to support the Township Assistance amount paid.

*Criteria*

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

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**MONTHLY AND ANNUAL UPLOADS**

*Condition and Context*

Internal controls were not in place to ensure compliance with State Examiner Directive 2018-1 as amended. The Township did not upload into the Indiana Gateway for Government Units financial reporting system any of the required monthly and annual files for 2018-2023.

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

The following files and governmental unit information are required to be uploaded monthly:

- Bank reconcilements
- Bank Statements (effective for the required upload beginning with December 2020 information)
- Outstanding Check Lists (effective for the required upload beginning with December 2020 information)
- Approved board minutes
- Funds ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund (beginning and ending balances effective for the required uploads beginning with December 2020 information)

The following files and governmental unit information are required to be uploaded annually:

- Year-end bank statement (no longer required after 2019 annual uploads)
- Year-end outstanding check list (no longer required after 2019 annual uploads)
- Year-end investment statements
- Detail of receipts for the year
- Detail of disbursements for the year
- Current year salary ordinance (and Amendments effective beginning with annual uploads of 2020 information)
- Annual vendor history report
- Annual employee earnings record/payroll history report without social security numbers (unless only hand posted records exist)
- Annual funds ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund (effective beginning with 2020 information)

*Criteria*

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. (State Examiner Directive 2018-1)

This is effective for monthly uploads for December 2020, which will be due February 15, 2021 and by the 15<sup>th</sup> of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for annual uploads for 2020 which will be due March 1, 2021, for calendar year end units. For schools and extra-curricular accounts, this is effective for years ending June 30, 2021, which will be due August 29, 2021. Thereafter, annual files must be uploaded no later than March 1<sup>st</sup> (August 29th for schools and extra-curricular accounts) for the prior year end unless the SBOA establishes a different date.

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

(Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

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### **LOCAL INCOME TAX (LIT) CERTIFIED SHARES AND LICENSE EXCISE DISTRIBUTION**

#### *Condition and Context*

Internal controls were not in place to ensure the Township posted certified shares to the correct fund. For 2023, the Township posted Local Income Tax (LIT) Certified Shares to the Fire Fighting fund instead of the Township fund. The Township fund was understated by \$4,334, and the Fire Fighting fund was overstated by \$4,334.

Internal controls were not in place to ensure that Township receipts were posted to the correct fund. The May 2020 License Excise distribution that totaled \$642 was posted to the Cemetery fund instead of the Township fund, the Township Assistance fund, and the Fire Fighting fund.

#### *Criteria*

Indiana Code 6-3.6-6-17 states: "A civil taxing unit may use its certified shares for any of the purposes of the civil taxing unit."

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

The State Board of Accounts (SBOA) is of the audit position that Local Income Tax (LIT) certified shares must be deposited into the Township (General) Fund beginning January 1, 2023. A memo was sent out to all civil taxing units on February 10, 2022, detailing the receipting of LIT certified shares. When certified shares are comingled with other revenue sources, the identity of specific revenue sources are lost. When funds are commingled it becomes difficult to analyze the sufficiency of specific revenue sources, allowable uses of the commingled funds may become restricted, and noncompliance with statutory provisions may result. (Township Bulletin and Uniform Compliance Guidelines, Volume 337)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

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## **TOWNSHIP TELEPHONE AND INTERNET EXPENSES**

### *Condition and Context*

Internal controls were not in place to ensure the Township adopted a reimbursement policy. The Township paid the Trustee's personal phone and internet expenses for the engagement period. The Township had not adopted a personal phone or internet reimbursement policy.

### *Criteria*

The annual appropriations of a township for the expenses of renting an office and telephone expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township trustee uses a part of his residence as his office, the township board shall appropriate a reasonable sum for that office space. IC 36-6-8-3

We will take into consideration a personal phone and internet reimbursement policy that is approved by the Township Board. If there is a policy adopted by the Township Board and presented to us that allows the Trustee a full reimbursement of these expenses, even though the use of these services was not restricted to Township use, we would not take exception.

Please be advised IC 12-20-5.5-3 provides the township trustee shall ensure adequate access to township assistance services, including a published telephone number in the name of the township.

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

Documentation should be retained to provide evidence that a personal phone number has been provided to the public as the contact number for the Township office. Common examples of acceptable documentation would include: a copy of the listing in a telephone directory, signage at the township office or a public building, listing on a governmental unit's website, etc. Using Township funds to pay for personal use of telephone, cell phone, or internet services without a documented and approved Township policy may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

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## **ORGANIZATIONAL MEETING**

### *Condition and Context*

The Township did not meet at the beginning of each year of the engagement period to organize and elect officers.

### *Criteria*

Indiana Code 36-6-6-7 states:

"(a) The legislative body shall meet at the office of the executive on the first Tuesday after the first Monday in January of each year. At this meeting the legislative body shall elect one (1) member as chair for that year and one (1) member as secretary for that year.

(b) If a newly elected legislative body holds a special meeting before the first Tuesday after the first Monday in the January following its election, it shall elect a chair and a secretary before conducting any other business. The chair and secretary elected at the special meeting retain those positions until the first Tuesday after the first Monday in January of the year following the special meeting."

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

**RECORD OF HOURS WORKED**

*Condition and Context*

The Township Clerk did not maintain a record of hours worked for the engagement period.

*Criteria*

Indiana Code 5-11-9-4(b) states:

"The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees:

- (1) covered by section 1 or 2 of this chapter; and
- (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency described in section 1 or 2 of this chapter."

**CONFLICT OF INTEREST**

*Condition and Context*

In November 2018, Mark Jones, Township Board member, received \$800 for tree removal, and in April 2023, Dennis Oliver, Township Board member received \$500 for tree removal. There were no conflict of interest statements filed for either Township Board member during the engagement period.

*Criteria*

Indiana Code 35-44.1-1-4 states in part:

". . . (b) A public servant who knowingly or intentionally:

- (1) has a pecuniary interest in; or
- (2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony.

(c) It is not an offense under this section if any of the following apply: . . .

- (6) A public servant makes a disclosure that meets the requirements of subsection (d) or (e) and is . . .
  - (B) appointed by an elected public servant;
  - (C) employed by the governing body of a school corporation and the contract or purchase involves the employment of a dependent or the payment of fees to a dependent;
  - (D) elected; or

DAVIS TOWNSHIP, FOUNTAIN COUNTY  
COMMENTS  
(Continued)

(E) a member of, or a person appointed by, the board of trustees of a state supported college or university. . . .

(d) A disclosure must:

- (1) be in writing;
- (2) describe the contract or purchase to be made by the governmental entity;
- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
- (4) be affirmed under penalty of perjury;
- (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;
- (6) be filed within fifteen (15) days after final action on the contract or purchase with:
  - (A) the state board of accounts; and
  - (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase . . ."

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

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DAVIS TOWNSHIP, FOUNTAIN 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	\$ 9,316	\$ 16,554	\$ 12,063	\$ 13,807	\$ 15,920	\$ 13,842	\$ 15,885
Township Assistance	3,237	530	1,414	2,353	1,685	1,975	2,063
Cemetery	550	-	395	155	-	-	155
Levy Excess	1,375	-	-	1,375	-	-	1,375
Fire Fighting	2,953	10,475	10,000	3,428	10,897	10,000	4,325
Rainy Day	2,722	-	-	2,722	-	-	2,722
Totals	<u>\$ 20,153</u>	<u>\$ 27,559</u>	<u>\$ 23,872</u>	<u>\$ 23,840</u>	<u>\$ 28,502</u>	<u>\$ 25,817</u>	<u>\$ 26,525</u>

DAVIS TOWNSHIP, FOUNTAIN 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	\$ 15,885	\$ 16,438	\$ 14,900	\$ 17,423	\$ 15,339	\$ 12,135	\$ 20,627
Township Assistance	2,063	1,589	1,177	2,475	1,502	728	3,249
Cemetery	155	842	-	997	1,065	1,550	512
Levy Excess	1,375	-	-	1,375	-	-	1,375
Fire Fighting	4,325	10,641	10,000	4,966	12,696	10,000	7,662
Rainy Day	2,722	-	-	2,722	-	-	2,722
Totals	<u>\$ 26,525</u>	<u>\$ 29,510</u>	<u>\$ 26,077</u>	<u>\$ 29,958</u>	<u>\$ 30,602</u>	<u>\$ 24,413</u>	<u>\$ 36,147</u>

DAVIS TOWNSHIP, FOUNTAIN 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	\$ 20,627	\$ 16,114	\$ 13,748	\$ 22,993	\$ 18,569	\$ 15,843	\$ 25,719
Township Assistance	3,249	1,500	1,869	2,880	1,477	1,600	2,757
Cemetery	512	1,839	1,080	1,271	6,800	810	7,261
Fire Fighting	7,662	13,042	10,000	10,704	14,224	10,000	14,928
Rainy Day	2,722	-	-	2,722	-	-	2,722
Levy Excess Fund	1,375	-	-	1,375	-	-	1,375
Totals	<u>\$ 36,147</u>	<u>\$ 32,495</u>	<u>\$ 26,697</u>	<u>\$ 41,945</u>	<u>\$ 41,070</u>	<u>\$ 28,253</u>	<u>\$ 54,762</u>