

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

COMPLIANCE ENGAGEMENT REPORT

OF

JACKSON TOWNSHIP

WAYNE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

10/30/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Lyndon Wicker	01-01-20 to 12-31-24
Chair of the Township Board	Gilbert Kerney Bradley R. Bowman	01-01-20 to 12-31-23 01-01-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON TOWNSHIP, WAYNE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jackson 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 Lyndon Wicker, Trustee, and Judith Kerney, Township Board member, on October 10, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 29, 2024

JACKSON TOWNSHIP, WAYNE COUNTY
COMMENTS

No reportable instances of noncompliance.

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

JACKSON 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	\$ 185,876	\$ 79,803	\$ 76,657	\$ 189,022	\$ 86,001	\$ 70,276	\$ 204,747
RECREATION FUND	12,883	4,591	5,000	12,474	4,596	5,900	11,170
POOR RELIEF	156,123	63,987	16,996	203,114	64,129	11,672	255,571
FIRE FUND	69,538	22,346	49,800	42,084	26,354	22,500	45,938
RAINY DAY FUND	8,184	-	-	8,184	-	-	8,184
EXCESS LEVY	5,250	-	-	5,250	-	5,250	-
TOWNSHIP CUM. VEHICLE	199,039	8,655	133,698	73,996	8,666	-	82,662
PAYROLL DEDUCTIONS	(2,758)	14,662	11,687	217	14,112	14,112	217
HOME RULED FUNDS	-	4,893	-	4,893	-	106	4,787
Totals	<u>\$ 634,135</u>	<u>\$ 198,937</u>	<u>\$ 293,838</u>	<u>\$ 539,234</u>	<u>\$ 203,858</u>	<u>\$ 129,816</u>	<u>\$ 613,276</u>

JACKSON 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	\$ 205,032	\$ 90,578	\$ 93,952	\$ 201,658	\$ 125,549	\$ 74,438	\$ 252,769
RECREATION FUND	11,170	5,426	9,000	7,596	4,636	3,000	9,232
POOR RELIEF	255,570	64,863	23,935	296,498	36,416	18,429	314,485
FIRE FUND	45,938	32,183	22,500	55,621	30,764	24,000	62,385
RAINY DAY FUND	8,184	-	-	8,184	-	-	8,184
TOWNSHIP CUM. VEHICLE	82,663	9,868	-	92,531	10,924	-	103,455
PAYROLL DEDUCTIONS	-	13,612	13,612	-	14,151	14,151	-
HOME RULED FUNDS	4,787	-	58	4,729	-	748	3,981
Totals	<u>\$ 613,344</u>	<u>\$ 216,530</u>	<u>\$ 163,057</u>	<u>\$ 666,817</u>	<u>\$ 222,440</u>	<u>\$ 134,766</u>	<u>\$ 754,491</u>