

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

**Paul D. Joyce, CPA
State Examiner**

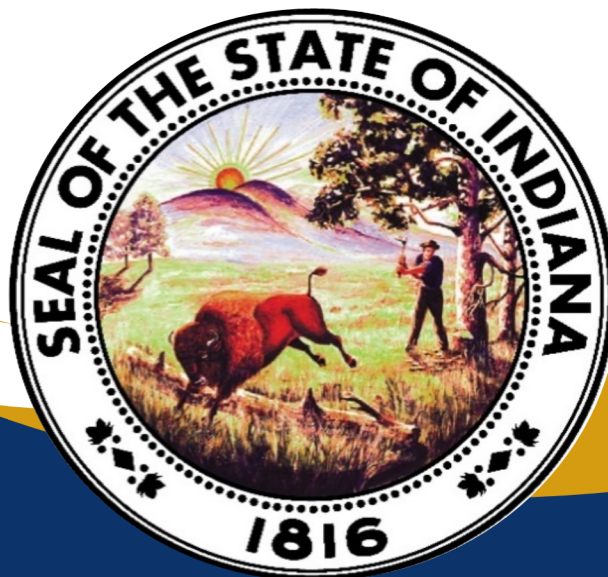
COMPLIANCE ENGAGEMENT REPORT

OF

HELT TOWNSHIP

VERMILLION COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED
01/15/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Kevin Wickens	01-01-20 to 12-31-24
Chair of the Township Board	Jason Wright	01-01-20 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF HELT TOWNSHIP, VERMILLION COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Helt 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 Kevin Wickins, Trustee, and Jason Wright, Chair of the Township Board, on December 19, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 3, 2024

HELT TOWNSHIP, VERMILLION COUNTY
COMMENTS

No reportable instances of noncompliance.



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

HELT TOWNSHIP, VERMILLION 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 GENERAL	\$ 319,999	\$ 201,516	\$ 169,832	\$ 351,683	\$ 196,776	\$ 235,822	\$ 312,637
TOWNSHIP ASSISTANCE	107,102	32,803	29,710	110,195	50,688	25,162	135,721
FIRE FUND	254,736	207,540	167,119	295,157	221,888	171,429	345,616
RAINY DAY	166,255	-	-	166,255	80,000	-	246,255
PAYROLL DEDUCTIONS	-	19,521	19,521	-	20,660	20,660	-
Totals	<u>\$ 848,092</u>	<u>\$ 461,380</u>	<u>\$ 386,182</u>	<u>\$ 923,290</u>	<u>\$ 570,012</u>	<u>\$ 453,073</u>	<u>\$ 1,040,229</u>

HELT TOWNSHIP, VERMILLION 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 GENERAL	\$ 312,637	\$ 220,471	\$ 297,112	\$ 235,996	\$ 260,055	\$ 174,996	\$ 321,055
TOWNSHIP ASSISTANCE	135,721	23,681	24,044	135,358	9,369	25,280	119,447
FIRE FUND	345,616	222,330	334,992	232,954	270,867	161,999	341,822
RAINY DAY	246,255	90,000	22,950	313,305	-	-	313,305
PAYROLL DEDUCTIONS	-	20,672	20,672	-	21,163	21,163	-
Totals	<u>\$ 1,040,229</u>	<u>\$ 577,154</u>	<u>\$ 699,770</u>	<u>\$ 917,613</u>	<u>\$ 561,454</u>	<u>\$ 383,438</u>	<u>\$ 1,095,629</u>