

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

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

COMPLIANCE ENGAGEMENT REPORT

OF

JACKSON TOWNSHIP

RANDOLPH COUNTY, INDIANA

January 1, 2021 to December 31, 2024



FILED

05/09/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Len Hindsley Brad Osborne	01-01-21 to 12-31-22 01-01-23 to 12-31-25
Chair of the Township Board	Mark Cline Shelia Reichard	01-01-21 to 12-31-22 01-01-23 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF JACKSON TOWNSHIP, RANDOLPH 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, 2021 to December 31, 2024. 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 Marla Moore, Township Board member, and Brad Osborne, Trustee, on April 30, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 15, 2025

JACKSON TOWNSHIP, RANDOLPH COUNTY
COMMENTS

No reportable instances of noncompliance.



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

JACKSON TOWNSHIP, RANDOLPH COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Township	\$ 162,267	\$ 6,156	\$ 23,252	\$ 145,171	\$ 7,680	\$ 23,598	\$ 129,253
Park And Recreation	1,178	-	589	589	-	589	-
Township Assistance	151,610	774	776	151,608	850	1,097	151,361
Fire Fighting	61,115	15,526	13,140	63,501	17,599	15,229	65,871
Rainy Day	2,317	-	-	2,317	-	-	2,317
Totals	<u>\$ 378,487</u>	<u>\$ 22,456</u>	<u>\$ 37,757</u>	<u>\$ 363,186</u>	<u>\$ 26,129</u>	<u>\$ 40,513</u>	<u>\$ 348,802</u>

JACKSON TOWNSHIP, RANDOLPH COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2023 and 2024

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23	Receipts	Disbursements	Cash and Investments 12-31-24
Township	\$ 129,250	\$ 53,951	\$ 22,483	\$ 160,718	\$ 71,740	\$ 25,213	\$ 207,245
Township Assistance	151,360	1,196	1,250	151,306	1,309	472	152,143
Fire Fighting	65,872	14,062	14,892	65,042	15,530	15,768	64,804
Rainy Day	2,317	-	-	2,317	-	-	2,317
Totals	<u>\$ 348,799</u>	<u>\$ 69,209</u>	<u>\$ 38,625</u>	<u>\$ 379,383</u>	<u>\$ 88,579</u>	<u>\$ 41,453</u>	<u>\$ 426,509</u>