

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

COMPLIANCE REPORT

OF

JACKSON TOWNSHIP

MADISON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
08/09/2017



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SCHEDULE OF OFFICIALS

| <u>Office</u>                     | <u>Official</u>                | <u>Term</u>                                  |
|-----------------------------------|--------------------------------|--|
| Trustee                           | Karen Lumpkin<br>Joshua Miller | 01-01-11 to 01-30-13<br>01-31-13 to 12-31-18 |
| Chairman of the<br>Township Board | Harold Miller                  | 01-01-12 to 12-31-17                         |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON TOWNSHIP, MADISON 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), Madison County, for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe the identified reportable instances of non-compliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

The Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

June 7, 2017

JACKSON TOWNSHIP, MADISON COUNTY  
RESULTS AND COMMENTS

**OVERDRAWN CASH BALANCES**

The balance in the Fire Fighting fund was overdrawn by \$2,745 as of December 31, 2012.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**OVERSPENT APPROPRIATIONS**

The records presented indicated the following disbursements in excess of budgeted appropriations:

| <u>Years</u> | <u>Fund</u>     | <u>Excess<br/>Amounts<br/>Disbursed</u> |
|--------------|-----------------|---|
| 2012         | Fire Fighting   | \$ 1,196                                |
| 2013         | Township        | 581                                     |
| 2014         | Cumulative Fire | 7,969                                   |
| 2015         | Township        | 1,272                                   |
|              | Cumulative Fire | 7,969                                   |
| 2016         | Rainy Day       | 1,502                                   |

Indiana Code 6-1.1.18-4 states: "Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

JACKSON TOWNSHIP, MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2017, with Joshua Miller, Trustee.