

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

COMPLIANCE REPORT

OF

JACKSON TOWNSHIP

CLINTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
09/08/2017



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Other Information - Unaudited: Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	7-9
Exit Conference.....	10

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Marvin Reagan (deceased)	01-01-11 to 06-23-16
	Fran Reagan	06-24-16 to 12-31-18
Chairman of the Township Board	Robert Moore	01-01-12 to 12-31-12
	Dan Coapstick	01-01-13 to 12-31-13
	Robert Moore	01-01-14 to 12-31-14
	James M. Mennen	01-01-15 to 12-31-16
	Neil J. Clark	01-01-17 to 12-31-17



**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 JACKSON TOWNSHIP, CLINTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Jackson Township (Township), Clinton County, for the period of 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 procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as other information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

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

July 27, 2017

(This page intentionally left blank.)

#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Report information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

(This page intentionally left blank.)

JACKSON TOWNSHIP, CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
Township	\$ 57,520	\$ 13,697	\$ 16,898	\$ 54,319	\$ 13,545	\$ 17,348	\$ 50,516
Township Assistance	14,340	5,351	1,942	17,749	4,613	869	21,493
Fire Fighting	80,887	28,060	25,900	83,047	24,444	20,000	87,491
Rainy Day	3,255	-	-	3,255	-	-	3,255
Totals	<u>\$ 156,002</u>	<u>\$ 47,108</u>	<u>\$ 44,740</u>	<u>\$ 158,370</u>	<u>\$ 42,602</u>	<u>\$ 38,217</u>	<u>\$ 162,755</u>

JACKSON TOWNSHIP, CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Township	\$ 50,517	\$ 13,695	\$ 17,295	\$ 46,917	\$ 14,277	\$ 26,811	\$ 34,383
Township Assistance	21,493	3,861	1,299	24,055	1,651	501	25,205
Fire Fighting	87,491	33,063	47,192	73,362	28,301	26,000	75,663
Rainy Day	3,255	-	3,050	205	-	-	205
Levy Excess Fund	-	4	-	4	-	-	4
Totals	<u>\$ 162,756</u>	<u>\$ 50,623</u>	<u>\$ 68,836</u>	<u>\$ 144,543</u>	<u>\$ 44,229</u>	<u>\$ 53,312</u>	<u>\$ 135,460</u>

JACKSON TOWNSHIP, CLINTON COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 34,383	\$ 15,375	\$ 23,880	\$ 25,878
Township Assistance	25,206	1,734	957	25,983
Fire Fighting	75,662	28,971	26,000	78,633
Rainy Day	205	2,536	-	2,741
Levy Excess Fund	<u>4</u>	<u>-</u>	<u>-</u>	<u>4</u>
Totals	<u>\$ 135,460</u>	<u>\$ 48,616</u>	<u>\$ 50,837</u>	<u>\$ 133,239</u>

JACKSON TOWNSHIP, CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2017, with Fran Reagan, Trustee.