

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

COMPLIANCE REPORT
OF
JACKSON TOWNSHIP
PUTNAM COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
02/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Kimberly Redman	01-01-13 to 01-03-14
	Neal Knapp	01-04-14 to 02-28-14
	Jim Hipsher	03-01-14 to 12-31-18
Chairman of the Township Board	Scott Turner	01-01-13 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON TOWNSHIP, PUTNAM 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), Putnam County, for the period of January 1, 2013 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instance of noncompliance 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.

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

December 20, 2017

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports 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 Reports 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.

JACKSON TOWNSHIP, PUTNAM COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2013 and 2014

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Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 57,681	\$ 8,893	\$ 11,655	\$ 54,919	\$ 12,527	\$ 10,410	\$ 57,036
Township Assistance	12,736	2,789	4,779	10,746	3,645	3,694	10,697
Rainy Day	<u>1,396</u>	<u>-</u>	<u>-</u>	<u>1,396</u>	<u>-</u>	<u>-</u>	<u>1,396</u>
Totals	<u>\$ 71,813</u>	<u>\$ 11,682</u>	<u>\$ 16,434</u>	<u>\$ 67,061</u>	<u>\$ 16,172</u>	<u>\$ 14,104</u>	<u>\$ 69,129</u>

JACKSON TOWNSHIP, PUTNAM COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 53,342	\$ 11,613	\$ 10,309	\$ 54,646	\$ 5,564	\$ 11,489	\$ 48,721
Township Assistance	<u>10,698</u>	<u>-</u>	<u>2,987</u>	<u>7,711</u>	<u>3,563</u>	<u>3,557</u>	<u>7,717</u>
Totals	<u>\$ 64,040</u>	<u>\$ 11,613</u>	<u>\$ 13,296</u>	<u>\$ 62,357</u>	<u>\$ 9,127</u>	<u>\$ 15,046</u>	<u>\$ 56,438</u>

JACKSON TOWNSHIP, PUTNAM COUNTY
RESULT AND COMMENT

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

The Annual Financial Reports (AFR) for 2014 and 2015 were not filed electronically until June 24, 2015, and March 8, 2016, respectively. The AFR for 2014 was filed 144 days late and the AFR for 2015 was filed 37 days late.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

JACKSON TOWNSHIP, PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2017, with Jim Hipsher, Trustee, and Mike Fritz, Deputy Trustee.