

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

COMPLIANCE REPORT
OF

JAY COUNTY SOIL AND WATER
CONSERVATION DISTRICT
JAY COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
01/11/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Other Information - Unaudited:	
Schedule of Cash and Investment Balances - Regulatory Basis	6
Exit Conference.....	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Bettie Jacobs	01-01-14 to 12-31-18
Treasurer	Barry Miller Rick Imel	01-01-14 to 12-31-17 01-01-18 to 12-31-18
Chairman of the District Board	Kurt Theurer	01-01-14 to 12-31-18



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TO: THE OFFICIALS OF THE JAY COUNTY SOIL AND WATER
CONSERVATION DISTRICT, JAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jay County Soil and Water Conservation District (District), Jay County, for the period of January 1, 2014 to December 31, 2017, 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 Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

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

November 30, 2018

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OTHER INFORMATION - UNAUDITED

The District's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the District's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

JAY COUNTY SOIL AND WATER CONSERVATION DISTRICT
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
General Fund	\$ 55,598
Total	\$ 55,598

JAY COUNTY SOIL AND WATER CONSERVATION DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on November 30, 2018, with Bettie Jacobs, Director.