



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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September 1, 2022

TO: THE OFFICIALS OF BEARCREEK TOWNSHIP, JAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Bearcreek Township (Township), Jay County, for the period of January 1, 2018 to December 31, 2021, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Township's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://www.gateway.ifionline.org).

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Comments**

**OVERDRAWN CASH BALANCES**

A similar comment also appeared in prior Reports B44006 and B52143.

*Condition and Context*

Based on financial information entered into the Indiana Gateway for Government Units website, the following funds had overdrawn cash balances:

Fund	Amount Overdrawn
2018 Township General	\$ 63,192
2018 Township Assistance	3,092
2019 Township General	69,598
2019 Payroll Withholding	2,013
2020 Payroll Withholding	2,349
2021 Payroll Withholding	2,843

*Criteria*

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 unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

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.

The Schedule of Cash and Investment Balances - Regulatory Basis, 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.

SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 12-31-21
Township General Fund	\$ 11,763
Township Assistance Fund	16,806
Firefighting Fund	93,510
Ley Excess Fund	307
Payroll Withholdings Fund	<u>(2,843)</u>
Total	<u>\$ 119,543</u>

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

The contents of this report were communicated to Crystal Laux, Trustee, on August 10, 2022.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner