

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

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

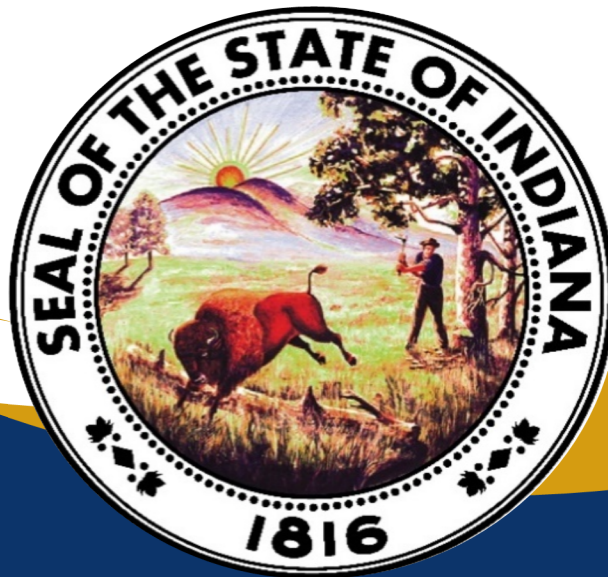
COMPLIANCE ENGAGEMENT REPORT

OF

DAVIS TOWNSHIP

STARKE COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
12/04/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Robin Latimer Tiffany Nagai	01-01-19 to 12-31-22 01-01-23 to 12-31-24
Chair of the Township Board	Rebecca Pflugshaupt Larry Jernas	01-01-19 to 12-31-23 01-01-24 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF DAVIS TOWNSHIP, STARKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Davis Township (Township), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Township as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Township's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Tiffany Nagai, Trustee, and Larry Jernas, Chair of the Township Board, on November 21, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 18, 2024

DAVIS TOWNSHIP, STARKE COUNTY
COMMENTS

No reportable instances of noncompliance.



STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS



DAVIS TOWNSHIP, STARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Township	\$ 30,226	\$ 15,190	\$ 20,738	\$ 24,678	\$ 12,703	\$ 22,521	\$ 14,860
Township Assistance	15,155	1,907	1,600	15,462	2,276	1,259	16,479
Fire Fighting	2,656	23,880	24,132	2,404	25,477	23,500	4,381
Cumulative Fire	47,362	5,072	-	52,434	5,106	2,324	55,216
Fire Debt	26,122	66,361	69,000	23,483	68,576	68,000	24,059
Totals	<u>\$ 121,521</u>	<u>\$ 112,410</u>	<u>\$ 115,470</u>	<u>\$ 118,461</u>	<u>\$ 114,138</u>	<u>\$ 117,604</u>	<u>\$ 114,995</u>

DAVIS TOWNSHIP, STARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Township	\$ 14,860	\$ 17,974	\$ 21,767	\$ 11,067	\$ 20,444	\$ 20,812	\$ 10,699
Township Assistance	16,479	231	1,594	15,116	-	761	14,355
Fire Fighting	4,381	26,315	26,787	3,909	27,056	30,965	-
Cumulative Fire	55,216	4,932	2,559	57,589	5,200	62,789	-
Fire Debt	24,059	65,908	67,000	22,967	64,744	66,000	21,711
Totals	<u>\$ 114,995</u>	<u>\$ 115,360</u>	<u>\$ 119,707</u>	<u>\$ 110,648</u>	<u>\$ 117,444</u>	<u>\$ 181,327</u>	<u>\$ 46,765</u>

DAVIS TOWNSHIP, STARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Township	\$ 10,699	\$ 29,718	\$ 17,825	\$ 22,592
Township Assistance	14,355	-	703	13,652
Fire Debt	<u>21,711</u>	<u>70,888</u>	<u>65,000</u>	<u>27,599</u>
Totals	<u>\$ 46,765</u>	<u>\$ 100,606</u>	<u>\$ 83,528</u>	<u>\$ 63,843</u>