

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

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

COMPLIANCE ENGAGEMENT REPORT

OF

JEFFERSON TOWNSHIP

NOBLE COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

01/16/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Herman Marc Fisher	01-01-20 to 12-31-25
Chair of the Township Board	Kevin Dreibelbis	01-01-20 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF JEFFERSON TOWNSHIP, NOBLE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Jefferson Township (Township), for the period of January 1, 2020 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 Herman Marc Fisher, Trustee, and Deanna Stetzel, Township Board member, on January 14, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 21, 2024

JEFFERSON TOWNSHIP, NOBLE COUNTY
COMMENTS

No reportable instances of noncompliance.



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

JEFFERSON TOWNSHIP, NOBLE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
Township	\$ 74,215	\$ 39,695	\$ 38,508	\$ 75,402	\$ 45,503	\$ 36,736	\$ 84,169
Park And Recreation	10,799	11,176	7,013	14,962	11,752	7,500	19,214
Township Assistance	15,309	11,047	6,071	20,285	11,584	6,400	25,469
Fire Fighting	150,892	54,462	57,909	147,445	68,930	54,497	161,878
Rainy Day	15,154	10,000	6,000	19,154	-	6,000	13,154
LEVY EXCESS FUND	<u>322</u>	<u>101</u>	<u>322</u>	<u>101</u>	<u>-</u>	<u>101</u>	<u>-</u>
Totals	<u>\$ 266,691</u>	<u>\$ 126,481</u>	<u>\$ 115,823</u>	<u>\$ 277,349</u>	<u>\$ 137,769</u>	<u>\$ 111,234</u>	<u>\$ 303,884</u>

JEFFERSON TOWNSHIP, NOBLE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
Township	\$ 84,169	\$ 44,241	\$ 43,343	\$ 85,067	\$ 51,441	\$ 38,248	\$ 98,260
Park And Recreation	19,214	11,271	9,522	20,963	12,908	15,000	18,871
Township Assistance	25,469	11,111	8,074	28,506	12,908	12,185	29,229
Fire Fighting	161,878	66,197	64,497	163,578	67,476	61,132	169,922
Rainy Day	13,154	20,000	9,610	23,544	20,000	15,000	28,544
LEVY EXCESS FUND	-	171	-	171	-	-	171
Totals	<u>\$ 303,884</u>	<u>\$ 152,991</u>	<u>\$ 135,046</u>	<u>\$ 321,829</u>	<u>\$ 164,733</u>	<u>\$ 141,565</u>	<u>\$ 344,997</u>