

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

COMPLIANCE REPORT
OF
JEFFERSON TOWNSHIP
NOBLE COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
11/09/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Herman M. Fisher	01-01-11 to 12-31-18
Chairman of the Township Board	Ann Boggs Lanette McGuire	01-01-13 to 12-31-15 01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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), Noble 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 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 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

September 27, 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.

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 47,421	\$ 31,998	\$ 27,066	\$ 52,353	\$ 26,141	\$ 27,319	\$ 51,175
Park And Recreation	3,277	12,123	7,000	8,400	3,492	7,000	4,892
Township Assistance	20,550	3,334	7,567	16,317	9,193	8,855	16,655
Fire Fighting	128,784	47,578	54,600	121,762	54,164	46,574	129,352
Rainy Day	2,521	9,600	1,517	10,604	-	-	10,604
Levy Excess	643	-	643	-	-	-	-
Totals	<u>\$ 203,196</u>	<u>\$ 104,633</u>	<u>\$ 98,393</u>	<u>\$ 209,436</u>	<u>\$ 92,990</u>	<u>\$ 89,748</u>	<u>\$ 212,678</u>

JEFFERSON TOWNSHIP, NOBLE 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	\$ 52,174	\$ 28,425	\$ 31,879	\$ 48,720	\$ 29,576	\$ 31,446	\$ 46,850
Park And Recreation	4,892	8,275	7,000	6,167	8,316	7,000	7,483
Township Assistance	16,654	7,919	6,223	18,350	8,071	7,587	18,834
Fire Fighting	129,352	55,553	50,273	134,632	56,838	48,218	143,252
Rainy Day	10,604	3,000	2,000	11,604	6,716	8,627	9,693
Totals	<u>\$ 213,676</u>	<u>\$ 103,172</u>	<u>\$ 97,375</u>	<u>\$ 219,473</u>	<u>\$ 109,517</u>	<u>\$ 102,878</u>	<u>\$ 226,112</u>

JEFFERSON TOWNSHIP, NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 27, 2017, with Herman M. Fisher, Trustee.