

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

COMPLIANCE REPORT

OF

JEFFERSON TOWNSHIP

ADAMS COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
01/16/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Dennis Caffee Robert W. Reef	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Mark A. Lehman	01-01-13 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, ADAMS 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), Adams 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

November 30, 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, ADAMS COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended December 31, 2013 and 2014

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Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 41,797	\$ 14,537	\$ 9,596	\$ 46,738	\$ 15,895	\$ 9,438	\$ 53,195
Township Assistance	40,238	1,602	529	41,311	1,240	559	41,992
Fire Fighting	18,948	12,316	12,078	19,186	12,675	12,483	19,378
Rainy Day	198	-	-	198	-	-	198
Levy Excess Fund	-	-	-	-	2	-	2
Totals	<u>\$ 101,181</u>	<u>\$ 28,455</u>	<u>\$ 22,203</u>	<u>\$ 107,433</u>	<u>\$ 29,812</u>	<u>\$ 22,480</u>	<u>\$ 114,765</u>

JEFFERSON TOWNSHIP, ADAMS 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	\$ 53,194	\$ 16,599	\$ 10,213	\$ 59,580	\$ 16,407	\$ 10,173	\$ 65,814
Township Assistance	41,994	1,350	691	42,653	1,642	724	43,571
Fire Fighting	19,378	13,293	12,909	19,762	13,390	13,371	19,781
Rainy Day	198	-	-	198	1,964	-	2,162
Levy Excess Fund	2	-	-	2	-	-	2
Totals	<u>\$ 114,766</u>	<u>\$ 31,242</u>	<u>\$ 23,813</u>	<u>\$ 122,195</u>	<u>\$ 33,403</u>	<u>\$ 24,268</u>	<u>\$ 131,330</u>

JEFFERSON TOWNSHIP, ADAMS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 30, 2017, with Robert W. Reef, Trustee.