

Annual Financial Report



Indiana State Board of Accounts

2013

SCOTT TOWNSHIP

Vanderburgh County

Submitted on 1/22/2014 3:17:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the *Gateway Annual Financial Report (AFR)* will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Scott Township, Vanderburgh County, Indiana
Annual Financial Report - 2013
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2013	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2013
Governmental Activities	0101	Township	\$54,723.22	\$60,743.11	\$69,492.14	\$45,974.19
	0840	Township Assistance	\$20,471.19	\$0.00	\$792.68	\$19,678.51
	1101	Emergency Medical	\$16,662.14	\$123,009.12	\$139,000.00	\$671.26
	1111	Fire Fighting	\$218,648.24	\$779,755.64	\$998,000.00	\$403.88
	1180	Fire House Debt	\$2,206.80	\$0.00	\$0.00	\$2,206.80
	1181	Fire Truck Loan	\$26.92	\$0.00	\$26.92	\$0.00
	1182	Fire Equipment Debt	\$71,486.62	\$147,136.81	\$145,858.86	\$72,764.57
	1187	Emergency Fire Loan	\$0.00	\$198,522.02	\$198,522.02	\$0.00
	1190	Cumulative Fire	\$153,563.97	\$95,697.79	\$41,398.50	\$207,863.26
	1191	Fire House Building Fund	\$30,436.25	\$0.00	\$0.00	\$30,436.25
	1312	Park And Recreation	\$11,697.27	\$12,577.98	\$14,569.76	\$9,705.49
	1313	Park Shelter Rental Fees	\$3,765.00	\$600.00	\$0.00	\$4,365.00
	1510	Rainy Day	\$13,946.84	\$0.00	\$5,436.15	\$8,510.69
	1550	Park Donations	\$1,473.42	\$0.00	\$0.00	\$1,473.42
		GRAND TOTAL	\$599,107.88	\$1,418,042.47	\$1,613,097.03	\$404,053.32

**Scott Township, Vanderburgh County, Indiana
Detailed Receipts - 2013**

Governmental Activities

Township	General Property Taxes	\$26,977.78
	County Option Income Tax (COIT)	\$30,418.05
	Financial Institution Tax distribution	\$3.48
	Vehicle/Aircraft Excise Tax Distribution	\$2,053.11
	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,243.32
	Total Taxes and Intergovernmental	\$60,695.74
	Proceeds from Tax Anticipation Warrants	\$47.37
	Total Other Receipts	\$47.37
	Total Township	\$60,743.11
Emergency Medical	General Property Taxes	\$63,457.68
	County Option Income Tax (COIT)	\$51,622.64
	Financial Institution Tax distribution	\$9.13
	Vehicle/Aircraft Excise Tax Distribution	\$4,652.91
	Commercial Vehicle Excise Tax Distribution (CVET)	\$3,266.76
	Total Taxes and Intergovernmental	\$123,009.12
	Total Emergency Medical	\$123,009.12
Fire Fighting	General Property Taxes	\$322,024.08
	County Option Income Tax (COIT)	\$33,614.72
	Vehicle/Aircraft Excise Tax Distribution	\$23,611.80
	Commercial Vehicle Excise Tax Distribution (CVET)	\$505.04
	Total Taxes and Intergovernmental	\$379,755.64
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$400,000.00
	Total Other Receipts	\$400,000.00
	Total Fire Fighting	\$779,755.64

Fire Equipment Debt	General Property Taxes	\$136,860.23
	Vehicle/Aircraft Excise Tax Distribution	\$10,035.01
	Commercial Vehicle Excise Tax Distribution (CVET)	\$214.65
Total Taxes and Intergovernmental		\$147,109.89
	Transfers In - Transferred from Another Fund	\$26.92
Total Other Receipts		\$26.92
Total Fire Equipment Debt		\$147,136.81
Emergency Fire Loan	General Property Taxes	\$184,690.28
	Vehicle/Aircraft Excise Tax Distribution	\$13,542.07
	Commercial Vehicle Excise Tax Distribution (CVET)	\$289.67
Total Taxes and Intergovernmental		\$198,522.02
Total Emergency Fire Loan		\$198,522.02
Cumulative Fire	General Property Taxes	\$89,030.18
	Vehicle/Aircraft Excise Tax Distribution	\$6,527.97
	Commercial Vehicle Excise Tax Distribution (CVET)	\$139.64
Total Taxes and Intergovernmental		\$95,697.79
Total Cumulative Fire		\$95,697.79
Park And Recreation	General Property Taxes	\$6,876.68
	County Option Income Tax (COIT)	\$4,858.16
	Financial Institution Tax distribution	\$0.89
	Vehicle/Aircraft Excise Tax Distribution	\$523.33
	Commercial Vehicle Excise Tax Distribution (CVET)	\$318.92
Total Taxes and Intergovernmental		\$12,577.98
Total Park And Recreation		\$12,577.98
Park Shelter Rental Fees	Park and Recreation Receipts	\$600.00
Total Charges for Services		\$600.00
Total Park Shelter Rental Fees		\$600.00
Total Governmental Activities		\$1,418,042.47

**Scott Township, Vanderburgh County, Indiana
Disbursements by Fund - 2013**

Governmental Activities	Township	Salaries and Wages	\$34,965.00	
		Other Personal Services	\$4,410.00	
		Employee Benefits	\$16,616.64	
		Total Personal Services	\$55,991.64	

		Office Supplies	\$790.40	
		Total Supplies	\$790.40	

		Professional Services	\$1,420.00	
		Communication and Transportation	\$1,668.14	
		Printing and Advertising	\$630.88	
		Repairs and Maintenance	\$460.00	
		Rentals	\$2,700.00	
		Other Services and Charges	\$3,115.33	
		Total Services and Charges	\$9,994.35	

		Payment of Taxes and Other Payroll Withholdings	\$2,715.75	
		Total Other Disbursements	\$2,715.75	

		Total Township	\$69,492.14	

Township Assistance	Other Direct Relief	\$792.68		
	Total Township Assistance	\$792.68		

Total Township Assistance	\$792.68			

Emergency Medical	Other Services and Charges	\$139,000.00		
	Total Services and Charges	\$139,000.00		

Total Emergency Medical	\$139,000.00			

Fire Fighting	Other Services and Charges	\$998,000.00		
	Total Services and Charges	\$998,000.00		

Total Fire Fighting	\$998,000.00			

Governmental Activities	Fire Truck Loan	Transfer Out - Transferred To Another Fund	\$26.92
		Total Other Disbursements	\$26.92
	Total Fire Truck Loan		\$26.92
	Fire Equipment Debt	Payments on Bonds and Other Debt Principal	\$131,563.00
		Payments on Bonds and Other Debt Interest	\$14,295.86
		Total Debt service - principal and interest	\$145,858.86
	Total Fire Equipment Debt		\$145,858.86
	Emergency Fire Loan	Payments on Bonds and Other Debt Principal	\$198,522.02
		Total Debt service - principal and interest	\$198,522.02
	Total Emergency Fire Loan		\$198,522.02
	Cumulative Fire	Other Services and Charges	\$300.00
		Total Services and Charges	\$300.00
		Machinery, Equipment, and Vehicles	\$41,098.50
		Total Capital Outlays	\$41,098.50
	Total Cumulative Fire		\$41,398.50
	Park And Recreation	Salaries and Wages	\$3,200.00
		Total Personal Services	\$3,200.00
		Other Supplies	\$3,545.35
		Total Supplies	\$3,545.35
		Insurance	\$5,324.00
		Utility Services	\$1,232.80
		Repairs and Maintenance	\$757.61
		Total Services and Charges	\$7,314.41

Governmental Activities	Park And Recreation	Land	\$510.00
		Total Capital Outlays	\$510.00
Total Park And Recreation			\$14,569.76
	Rainy Day	Payments on Bonds and Other Debt Principal	\$1,477.98
		Payments on Bonds and Other Debt Interest	\$3,958.17
		Total Debt service - principal and interest	\$5,436.15
Total Rainy Day			\$5,436.15
Total Governmental Activities			\$1,613,097.03

**Scott Township, Vanderburgh County, Indiana
Township Disbursements - 2013**

Fund Name	Category	Paid To	Amount
Township	Personal Services	Alford W. Render	\$1,470.00
	Personal Services	Barbara J. Harris	\$12,285.00
	Personal Services	Bob F. Harris	\$22,680.00
	Personal Services	James McCutchan	\$1,470.00
	Personal Services	Steven O. Jackson	\$1,470.00
	Personal Services	U. S. Treasury	\$2,715.75
	Personal Services	Vanderburgh Co. Treasurer	\$16,616.64
		Total Personal Services	
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	Supplies	A.E. Boyce	\$308.25
	Supplies	Paradise Ink	\$175.70
	Supplies	Staples	\$168.45
	Supplies	U.S.P.S.	\$138.00
		Total Supplies	\$790.40
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	Services and Charges	Bob Harris Rent	\$2,700.00
	Services and Charges	Cardmember Services for Office Phone	\$114.10
	Services and Charges	Dan Welte	\$600.00
	Services and Charges	Delbert Koelling	\$600.00
	Services and Charges	Evansville Courier	\$630.88
	Services and Charges	Indiana Dept of Revenue	\$18.89
	Services and Charges	Cletus Koelling	\$687.44
	Services and Charges	Massey Law Offices, LLC	\$1,420.00
	Services and Charges	Matrix Integration LLC	\$259.00
	Services and Charges	Net Results, Inc.	\$950.00
	Services and Charges	The Lang Company	\$460.00
	Services and Charges	Verizon Wireless	\$1,211.69
	Services and Charges	Vonage America	\$342.35
		Total Services and Charges	\$9,994.35
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		Total Township	\$69,492.14
Township Assistance	Township Assistance	Buehler's Buy Low	\$25.00
	Township Assistance	D.C. Disposal	\$20.14
	Township Assistance	Evansville Water Works	\$141.26

Fund Name	Category	Paid To	Amount
Township Assistance	Township Assistance	Vectren Energy Delivery	\$606.28
		Total Township Assistance	\$792.68
Total Township Assistance			\$792.68
Emergency Medical	Services and Charges	Scott Twp Volunteer Fire Department	\$139,000.00
		Total Services and Charges	\$139,000.00
Total Emergency Medical			\$139,000.00
Fire Fighting	Services and Charges	Scott Twp Volunteer Fire Department	\$998,000.00
		Total Services and Charges	\$998,000.00
Total Fire Fighting			\$998,000.00
Fire Truck Loan	Other Disbursements	Transferred to Fire Equipment Fund	\$26.92
		Total Other Disbursements	\$26.92
Total Fire Truck Loan			\$26.92
Fire Equipment Debt	Debt service - principal and interest	Old National Bank	\$145,858.86
		Total Debt service - principal and interest	\$145,858.86
Total Fire Equipment Debt			\$145,858.86
Emergency Fire Loan	Debt service - principal and interest	Old National Bank	\$198,522.02
		Total Debt service - principal and interest	\$198,522.02
Total Emergency Fire Loan			\$198,522.02
Cumulative Fire	Services and Charges	Old National Bank	\$300.00
		Total Services and Charges	\$300.00
	Capital Outlays	R. Breivogel Electric Inc	\$2,145.00
	Capital Outlays	Rexing Field Mowing	\$550.00
	Capital Outlays	Scott Twp Volunteer Fire Department	\$37,841.18
	Capital Outlays	Vanderburgh County Treasurer	\$562.32
		Total Capital Outlays	\$41,098.50
Total Cumulative Fire			\$41,398.50
Park And Recreation	Services and Charges	Cardmember Services	\$1,371.44
	Services and Charges	Charles and Virginia Aldridge	\$500.00

Fund Name	Category	Paid To	Amount
Park And Recreation	Services and Charges	Daylight Farm Supply	\$125.00
	Services and Charges	Don Ziliak	\$318.11
	Services and Charges	Eric Gries Disposal	\$333.31
	Services and Charges	Evansville Water Department	\$213.34
	Services and Charges	Jackson Trucking	\$850.75
	Services and Charges	Jeff Neimeier	\$3,810.05
	Services and Charges	Roger Huebner Trucking	\$270.00
	Services and Charges	Scott Twp Civic Club	\$10.00
	Services and Charges	Straub Outdoor Power	\$757.61
	Services and Charges	Torin, Hofmann, and Dillow	\$5,324.00
	Services and Charges	Vectren Energy Delivery	\$686.15
		Total Services and Charges	\$14,569.76
		Total Park And Recreation	\$14,569.76
Rainy Day	Capital Outlays	Old National Bank	\$5,436.15
		Total Capital Outlays	\$5,436.15
		Total Rainy Day	\$5,436.15
		GRAND TOTAL	\$1,613,097.03

Scott Township, Vanderburgh County, Indiana
Debt Statement - 2013

GRAND TOTAL

Scott Township, Vanderburgh County, Indiana
Leases 2013

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Begining Date	Lease Ending Date
GRAND TOTAL					

**Scott Township, Vanderburgh County, Indiana
Capital Assets 2013**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$200,000.00	\$0.00	\$819,560.20	\$0.00	\$2,418,837.50	\$0.00	\$20,200.00	\$3,458,597.70
TOTAL	\$200,000.00	\$0.00	\$819,560.20	\$0.00	\$2,418,837.50	\$0.00	\$20,200.00	\$3,458,597.70

**Scott Township, Vanderburgh County, Indiana
Accounts Payable/Receivable Statement - 2013**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$0.00

Scott Township, Vanderburgh County, Indiana
Financial Assistance to Non Governmental Entities - 2013

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
No Name				Vanderburgh				\$1.00 OTHER NOT-FOR-PROFIT

Prescribed by the State Board of Accounts Form TA-7 (Revised 2005)
Scott Township, Vanderburgh County, Indiana
TOWNSHIP ASSISTANCE STATISTICAL REPORT (IC 12-20-28-3)
FOR THE PERIOD ENDING DECEMBER 31, 2013

1. Total number of requests for Township Assistance	15
2.(A) Total number of recipients of Township Assistance	22
2.(B) Total number of households containing recipients of Township Assistance	9
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	20
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	19
3. Total Value of benefits provided to recipients of Township Assistance	\$792.68
4. Total value of benefits provided through efforts of township staff from sources other than township funds	\$0.00
5.(A) Total number receiving utility assistance - recipients	19
5.(A)(i) Total number receiving utility assistance - households	8
5.(B) Total number of recipients assisted by township staff in receiving utility assistance from sources other than township funds	0
6.(i) Total value of benefits provided for payment of utilities - township	\$767.68
6.(ii) Total value of benefits provided for payment of utilities - nontownship sources	\$0.00
6.(iii) Total value of all benefits provided for payment of utilities	\$767.68
7.(A) Total number receiving housing assistance - recipients	0
7(A)(i) Total number receiving housing assistance - households	0
7.(B) Total number of recipients assisted by township staff in receiving housing assistance from sources other than township funds	0
8.(i) Total value of benefits provided for housing assistance - township	\$0.00
8.(ii) Total value of benefits provided for housing assistance - nontownship sources	\$0.00
8.(iii) Total value of all benefits provided for payment of housing assistance	\$0.00
9.(A) Total number receiving food assistance - recipients	2
9.(A)(i) Total number receiving food assistance - households	3
9.(B) Total number of recipients assisted by township staff in receiving food assistance from sources other than township funds	0
10.(i) Total value provided for food assistance - township	\$25.00
10.(ii) Total value provided for food assistance - nontownship sources	\$0.00
10.(iii) Total value of all food assistance provided	\$25.00
11.(A) Total number provided health care - recipients	0

11.(A)(i) Total number provided health care - households	0
11.(B) Number of recipients assisted by township staff in receiving health care assistance from sources other than township funds	0
12.(i) Total value of health care provided - township	\$0.00
12.(ii) Total value of health care provided - nontownship sources	\$0.00
12.(iii) Total value of all health care provided	\$0.00

13. Total number of funerals, burials and cremations	0
14.(A) Total actual value of funerals, burials and cremations	\$0.00
14.(B)(i) Total paid by township funds for funerals, burials and cremations	\$0.00
14.(B)(ii) Difference between actual value and amount paid by township funds for funerals, burials and cremations	\$0.00
15.(A) Total number of nights of emergency shelter provided to the homeless	0
15.(B) Total number of nights of emergency shelter provided to the homeless through efforts of township staff from sources other than township funds	0
15.(C)(i) Total value of emergency shelter for homeless individuals - township	\$0.00
15.(C)(ii) Total value of emergency shelter for homeless individuals - nontownship sources	\$0.00
15.(C)(iii) Total value of all emergency shelter provided for homeless individuals	\$0.00
16.(A) Total number of referrals of township assistance applicants to other programs	2
16.(B) Total value of township services in making referrals to other programs	\$0.00
17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	0
18. Number of hours spent by township assistance recipients at workfare	0
19.(i) Total value of services provided by workfare to the township	\$0.00
19.(ii) Total value of services provided by workfare to other agencies	\$0.00
19.(iii) Total value of all services provided by workfare	\$0.00
20.(A) Total amount of reimbursement for assistance received from recipients	\$0.00
20.(B) Total amount of reimbursement for assistance received from members of recipients' households	\$0.00
20.(C) Total amount of reimbursement for assistance received from recipients' estates	\$0.00
21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	\$0.00
22.(A) Total number of individuals assisted through a representative payee program	0
22.(B) Total amount of funds processed through the representative payee program that are not township funds	\$0.00
23.(A) Total number of individuals assisted through special nontraditional programs provided through the township without the expenditure of township funds	0
23.(B) Total amount of nontownship funds used to provide the special nontraditional programs	\$0.00
24.(A)(i) Total number of hours an investigator of Township Assistance spends on case management services - recipients	12
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	10
24.(B) Total value of case management services provided	\$792.68
25. Total number of housing inspections performed by the township	0

DATE _____ TRUSTEE'S SIGNATURE _____

The State Board of Accounts is of the audit position, with the concurrence of the Attorney for the Township Trustees Association, the following procedures should be followed for a consistent compilation and completion of Township Assistance Form TA-7.

When completing the form please keep in mind reconciliation or cross-checking cannot, necessarily, be achieved; i.e., Total Value of Benefits Provided TOWNSHIP ASSISTANCE Recipients (Item 3), will not necessarily be the summation of Total Value of Benefits Provided for Utilities (Item 6 (i)); Total Value of Benefits Provided for Housing Assistance (Item 8 (i)); Total Value of Food Assistance Provided (Item 10 (i)); and, Total Value of Health Care Provided (Item 12 (i)); because IC 12-20-28-3 does not specifically require separate reporting of certain Township Assistance provided by townships; i.e., clothing, household supplies, transportation, etc.

Scott Township, Vanderburgh County, Indiana
Pensions - 2013

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.

YES

NO