

Annual Financial Report

INDIANA
Gateway for government units



Indiana State Board of Accounts

2020

SCOTT TOWNSHIP

Vanderburgh County

Submitted on 2/27/2021 9:03:00 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 - 2020
Cash & Investments Combined Statement

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	0101	Township	\$499,427.84	\$246,275.54	\$99,679.88	\$646,023.50
	0840	Township Assistance	\$30,508.94	\$0.00	\$220.00	\$30,288.94
	101380	Purchase of Land	\$2,882.27	\$140,115.15	\$124,755.74	\$18,241.68
	1180	Fire House Debt	\$25,806.99	\$167,291.66	\$172,807.94	\$20,290.71
	1182	Fire Equipment Debt	\$2,138.92	\$0.00	\$0.00	\$2,138.92
	1187	Emergency Fire Loan	\$421.57	\$0.00	\$0.00	\$421.57
	1191	Fire House Building Fund	\$27,953.83	\$0.00	\$0.00	\$27,953.83
	1312	Park And Recreation	\$60,412.70	\$118,975.13	\$121,194.98	\$58,192.85
	1313	Park Shelter Rental Fees	\$3,337.77	\$200.00	\$0.00	\$3,537.77
	1314	Ball Park	\$882.67	\$2,726.79	\$4,235.79	-\$626.33
	1350	Scott Land Sale	\$12,237.52	\$0.00	\$2,065.27	\$10,172.25
	1510	Rainy Day	\$55,980.73	\$0.00	\$0.00	\$55,980.73
	1520	Levy Excess	\$3,701.53	\$0.00	\$0.00	\$3,701.53
	1550	Park Donations	\$678.42	\$0.00	\$0.00	\$678.42
	1560	Staser Cemetary	\$589.42	\$0.00	\$589.42	\$0.00
	8604	Special Fire Territory General	\$27,942.69	\$2,281,648.52	\$2,299,700.00	\$9,891.21
	8650	Fire Equipment Fund	\$444.68	\$0.00	\$0.00	\$444.68
	8692	Special Fire Territory Equipment	\$145,086.01	\$256,954.41	\$284,094.04	\$117,946.38
		GRAND TOTAL	\$900,434.50	\$3,214,187.20	\$3,109,343.06	\$1,005,278.64

**Scott Township, Vanderburgh County, Indiana
Detailed Receipts - 2020**

Governmental Activities	Township	General Property Taxes	\$103,108.25
		Vehicle/Aircraft Excise Tax Distribution	\$7,707.36
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,204.98
		Local Income Tax (LIT) Certified Shares	\$132,893.04
		Total Taxes and Intergovernmental	\$245,913.63
		Earnings on Investments and Deposits	\$107.78
		Refunds and Reimbursements	\$254.13
		Total Other Receipts	\$361.91
		Total Township	\$246,275.54
	Purchase of Land	General Property Taxes	\$128,743.33
		Vehicle/Aircraft Excise Tax Distribution	\$8,842.18
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,529.64
		Total Taxes and Intergovernmental	\$140,115.15
		Total Purchase of Land	\$140,115.15
	Fire House Debt	General Property Taxes	\$156,861.81
		Vehicle/Aircraft Excise Tax Distribution	\$10,336.27
		Commercial Vehicle Excise Tax Distribution (CVET)	\$93.58
		Total Taxes and Intergovernmental	\$167,291.66
		Total Fire House Debt	\$167,291.66
	Park And Recreation	General Property Taxes	\$8,960.62
		Vehicle/Aircraft Excise Tax Distribution	\$661.99
		Commercial Vehicle Excise Tax Distribution (CVET)	\$189.38
		Local Income Tax (LIT) Certified Shares	\$109,162.14
		Total Taxes and Intergovernmental	\$118,974.13
		Rental of Property	\$1.00
		Total Charges for Services	\$1.00
		Total Park And Recreation	\$118,975.13
	Park Shelter Rental Fees	Rental of Property	\$200.00
		Total Charges for Services	\$200.00
		Total Park Shelter Rental Fees	\$200.00

Governmental Activities	Ball Park	Park and Recreation Receipts	\$2,226.79
		Rental of Property	\$500.00
		Total Charges for Services	\$2,726.79
		Total Ball Park	\$2,726.79
	Special Fire Territory General	General Property Taxes	\$1,895,315.23
		Vehicle/Aircraft Excise Tax Distribution	\$151,948.20
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,822.27
		Local Income Tax (LIT) Certified Shares	\$232,562.82
		Total Taxes and Intergovernmental	\$2,281,648.52
		Total Special Fire Territory General	\$2,281,648.52
	Special Fire Territory Equipment	General Property Taxes	\$237,681.23
		Vehicle/Aircraft Excise Tax Distribution	\$19,044.78
		Commercial Vehicle Excise Tax Distribution (CVET)	\$228.40
		Total Taxes and Intergovernmental	\$256,954.41
		Total Special Fire Territory Equipment	\$256,954.41
		Total Governmental Activities	\$3,214,187.20

**Scott Township, Vanderburgh County, Indiana
Disbursements by Fund - 2020**

Governmental Activities	Township	Salaries and Wages	\$55,455.00
		Other Personal Services	\$5,273.12
		Employee Benefits	\$20,541.02
		Total Personal Services	\$81,269.14

		Office Supplies	\$422.57
		Total Supplies	\$422.57

		Professional Services	\$1,452.00
		Communication and Transportation	\$1,158.19
		Printing and Advertising	\$692.49
		Insurance	\$90.00
		Utility Services	\$5,216.93
		Repairs and Maintenance	\$4,030.11
		Rentals	\$4,043.71
		Other Services and Charges	\$20.00
		Total Services and Charges	\$16,703.43

		Infrastructure	\$1,284.74
		Total Capital Outlays	\$1,284.74

	Total Township		\$99,679.88

Township Assistance		Housing	\$100.00
		Utilities	\$100.00
		Household Supplies	\$20.00
		Total Township Assistance	\$220.00

	Total Township Assistance		\$220.00

Purchase of Land		Payments on Bonds and Other Debt Principal	\$95,817.46

Governmental Activities	Purchase of Land	Payments on Bonds and Other Debt Interest	\$28,938.28
		Total Debt service - principal and interest	\$124,755.74
Total Purchase of Land			\$124,755.74
Fire House Debt		Payments on Bonds and Other Debt Principal	\$150,000.00
		Payments on Bonds and Other Debt Interest	\$22,807.94
		Total Debt service - principal and interest	\$172,807.94
Total Fire House Debt			\$172,807.94
Park And Recreation		Salaries and Wages	\$12,874.50
		Total Personal Services	\$12,874.50
		Operating Supplies	\$5,058.16
		Repair and Maintenance Supplies	\$324.66
		Total Supplies	\$5,382.82
		Insurance	\$8,163.00
		Repairs and Maintenance	\$4,774.66
		Total Services and Charges	\$12,937.66
		Improvements Other Than Buildings	\$90,000.00
		Total Capital Outlays	\$90,000.00
Total Park And Recreation			\$121,194.98
Ball Park		Other Services and Charges	\$4,235.79
		Total Services and Charges	\$4,235.79
Total Ball Park			\$4,235.79

Governmental Activities	Scott Land Sale	Improvements Other Than Buildings	\$2,065.27
		Total Capital Outlays	\$2,065.27
	Total Scott Land Sale		\$2,065.27
	Staser Cemetary	Repairs and Maintenance	\$589.42
		Total Services and Charges	\$589.42
	Total Staser Cemetary		\$589.42
	Special Fire Territory General	Professional Services	\$2,299,700.00
		Total Services and Charges	\$2,299,700.00
	Total Special Fire Territory General		\$2,299,700.00
	Special Fire Territory Equipment	Machinery, Equipment, and Vehicles	\$284,094.04
		Total Capital Outlays	\$284,094.04
	Total Special Fire Territory Equipment		\$284,094.04
Total Governmental Activities			\$3,109,343.06

**Scott Township, Vanderburgh County, Indiana
Township Disbursements - 2020**

Fund Name	Category	Paid To	Amount
Township	Personal Services	Bob F Harris	\$32,775.00
	Personal Services	Barbara Harris	\$16,080.00
	Personal Services	James McCuchan	\$2,200.00
	Personal Services	Steven Jackson	\$2,200.00
	Personal Services	Keith Kahre	\$2,200.00
	Personal Services	US Treasury	\$5,273.12
	Personal Services	Vanderburgh County Treasurer	\$20,541.02
		Total Personal Services	

	Supplies	A E Boyce	\$232.67
	Supplies	Paradise Ink	\$189.90
		Total Supplies	\$422.57

	Services and Charges	Net Results	\$1,112.00
	Services and Charges	Massey Law	\$340.00
	Services and Charges	Old National Bank	\$15.00
	Services and Charges	Advanced Document Solutions	\$155.68
	Services and Charges	Courier & Press	\$536.81
	Services and Charges	William Scheu	\$160.00
	Services and Charges	Torian, Hofmann, & Dillow	\$90.00
	Services and Charges	Vectren Energy	\$3,578.60
	Services and Charges	Evansville Water Utility	\$745.77
	Services and Charges	Advanced Disposal	\$892.56
	Services and Charges	TSF Company	\$443.71
	Services and Charges	Cardmember Services	\$423.24
	Services and Charges	Straub Outdoor Power	\$313.09
	Services and Charges	Vanderburgh Co. Treasurer	\$5.00
	Services and Charges	Scotty's Lawn Equipment	\$821.91
	Services and Charges	D & M Locksmith	\$105.00
	Services and Charges	Bob Harris Rent	\$3,600.00
	Services and Charges	Verizon	\$1,158.19
	Services and Charges	Carl D Koelling	\$1,396.29
	Services and Charges	Dan Welte	\$650.00

Fund Name	Category	Paid To	Amount
Township	Services and Charges	Kiley VanBibber	\$160.58
		Total Services and Charges	\$16,703.43
	Capital Outlays	Cardmember Services	\$919.74
	Capital Outlays	Kevin Jones	\$365.00
		Total Capital Outlays	\$1,284.74
		Total Township	\$99,679.88
Township Assistance	Township Assistance	Jason Kuester	\$100.00
	Township Assistance	Vectren Energy	\$100.00
	Township Assistance	Dollar General	\$20.00
		Total Township Assistance	\$220.00
		Total Township Assistance	\$220.00
Purchase of Land	Debt service - principal and interest	Old National Bank	\$124,755.74
		Total Debt service - principal and interest	\$124,755.74
		Total Purchase of Land	\$124,755.74
Fire House Debt	Debt service - principal and interest	Old National Bank	\$172,807.94
		Total Debt service - principal and interest	\$172,807.94
		Total Fire House Debt	\$172,807.94
Park And Recreation	Personal Services	Michael Kane	\$4,552.50
	Personal Services	Jeffrey Niemeier	\$4,800.00
	Personal Services	Joseph Wiener	\$3,522.00
		Total Personal Services	\$12,874.50
	Supplies	Cardmember Services	\$4,183.72
	Supplies	American Sanitary	\$624.44
	Supplies	TSF Company Inc	\$150.00
	Supplies	Ad-Vision Graphics	\$100.00
	Supplies	Tenbarga Seed	\$170.00
	Supplies	Robert Parker	\$154.66
		Total Supplies	\$5,382.82
	Services and Charges	Cardmember Services	\$157.00
	Services and Charges	Adam Wiggins	\$400.00
	Services and Charges	Torian, Hofmann, & Dillow	\$8,163.00
	Services and Charges	Tenbarga Seed	\$1,037.50

Fund Name	Category	Paid To	Amount
Park And Recreation	Services and Charges	Mr Fence	\$3,180.16
		Total Services and Charges	\$12,937.66
	Capital Outlays	Cardmember Services	\$7,632.94
	Capital Outlays	Mr Fence	\$43,877.96
	Capital Outlays	Lappe Htg & A/C Inc	\$4,800.00
	Capital Outlays	Cam Niedhammer Excavating	\$18,997.50
	Capital Outlays	Hopf Equipment Inc	\$1,950.00
	Capital Outlays	Tenbarga Seed	\$4,961.60
	Capital Outlays	Jackson Trucking	\$1,955.00
	Capital Outlays	Affordable Asphalt Paving	\$3,425.00
	Capital Outlays	Redline Homes & Constr.	\$2,400.00
		Total Capital Outlays	\$90,000.00
		Total Park And Recreation	\$121,194.98
Ball Park	Services and Charges	Cardmember Services	\$964.59
	Services and Charges	E I Sports	\$599.00
	Services and Charges	Rural Softball League	\$250.00
	Services and Charges	Tenbarga Seed	\$90.00
	Services and Charges	Ad-Vision Graphics	\$287.00
	Services and Charges	Award World Trophies	\$135.20
	Services and Charges	Ryan Antes	\$80.00
	Services and Charges	Gregory Humes	\$165.00
	Services and Charges	Joni Okes	\$85.00
	Services and Charges	Dan Martens	\$40.00
	Services and Charges	Joe Ellington	\$40.00
	Services and Charges	Cooper Davis	\$40.00
	Services and Charges	Eugene Barnett	\$80.00
	Services and Charges	Philip Cree	\$40.00
	Services and Charges	Gary Odom	\$40.00
	Services and Charges	Todd Thacker	\$40.00
	Services and Charges	Jeff Omohundro	\$40.00
	Services and Charges	Austin Omohundro	\$40.00
	Services and Charges	Mike Kane	\$160.00
	Services and Charges	Colten Okes	\$40.00

Fund Name	Category	Paid To	Amount
Ball Park	Services and Charges	Tim Decker	\$40.00
	Services and Charges	Bob Davis	\$40.00
	Services and Charges	Tara Whiteside	\$15.00
	Services and Charges	Jacob Cree	\$80.00
	Services and Charges	Mark Zegging	\$50.00
	Services and Charges	Andrew Effinger	\$50.00
	Services and Charges	Brad Wilson	\$90.00
	Services and Charges	Chad Gamblin	\$85.00
	Services and Charges	Nicole Winn	\$60.00
	Services and Charges	Kristen Emswiller	\$85.00
	Services and Charges	Iris Morgan	\$85.00
	Services and Charges	Matt Lane	\$40.00
	Services and Charges	Kris Snyder	\$90.00
	Services and Charges	Kylee Wargel	\$85.00
	Services and Charges	Carmen Stoen	\$85.00
Total Services and Charges			\$4,235.79
Total Ball Park			\$4,235.79
Scott Land Sale	Capital Outlays	Cardmember Services	\$1,427.77
	Capital Outlays	Jackson Trucking	\$255.00
	Capital Outlays	Cam Niedhammer Excavating	\$382.50
Total Capital Outlays			\$2,065.27
Total Scott Land Sale			\$2,065.27
Staser Cemetary	Services and Charges	Kiley VanBibber	\$589.42
	Total Services and Charges		
Total Staser Cemetary			\$589.42
Special Fire Territory General	Services and Charges	Scott Township Fire Dept	\$2,299,700.00
	Total Services and Charges		
Total Special Fire Territory General			\$2,299,700.00
Special Fire Territory Equipment	Capital Outlays	Old National Bank	\$284,094.04
	Total Capital Outlays		
Total Special Fire Territory Equipment			\$284,094.04
GRAND TOTAL			\$3,109,343.06

**Scott Township, Vanderburgh County, Indiana
Debt Statement - 2020**

	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
Governmental Activities	General Obligation Bonds	Construction of Fire Station	\$950,000.00	\$0.00	\$150,000.00	\$800,000.00	\$169,062.50
	Notes and Loans Payable	Land Purchase	\$593,129.94	\$0.00	\$95,817.46	\$497,312.48	\$124,755.74
		SubTotal	\$1,543,129.94	\$0.00	\$245,817.46	\$1,297,312.48	\$293,818.24
GRAND TOTAL			\$1,543,129.94	\$0.00	\$245,817.46	\$1,297,312.48	\$293,818.24

Scott Township, Vanderburgh County, Indiana
Deficit Fund Balances - 2020

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	1314 - Ball Park	-\$626.33
Total deficit fund balances		-\$626.33

**Scott Township, Vanderburgh County, Indiana
Capital Assets 2020**

Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Land	\$1,895,000.00	-	-	\$1,895,000.00
Infrastructure	\$82,000.00	-	-	\$82,000.00
Building	\$2,380,000.00	-	-	\$2,380,000.00
Improvement	\$78,000.00	\$15,800.00	-	\$93,800.00
Machinery	\$2,785,000.00	\$3,595,000.00	-	\$6,380,000.00
Construction	-	-	-	-
Books	\$2,250.00	-	-	\$2,250.00
Governmental Activities - Total	\$7,222,250.00	\$3,610,800.00	-	\$10,833,050.00
Unit Total	\$7,222,250.00	\$3,610,800.00	-	\$10,833,050.00

**Scott Township, Vanderburgh County, Indiana
Accounts Payable/Receivable Statement - 2020**

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

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, 2020

1. Total number of requests for Township Assistance	5
2.(A) Total number of recipients of Township Assistance	7
2.(B) Total number of households containing recipients of Township Assistance	2
2.(C)(i) Total number of case contacts made with or on behalf of recipients of Township Assistance	0
2.(C)(ii) Total number of case contacts made with or on behalf of members of a household receiving Township Assistance	2
3. Total Value of benefits provided to recipients of Township Assistance	\$220.00
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	4
5.(A)(i) Total number receiving utility assistance - households	1
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	\$100.00
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	\$100.00
7.(A) Total number receiving housing assistance - recipients	4
7.(A)(i) Total number receiving housing assistance - households	1
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	\$120.00
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	\$120.00
9.(A) Total number receiving food assistance - recipients	0
9.(A)(i) Total number receiving food assistance - households	0
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	\$0.00
10.(ii) Total value provided for food assistance - nontownship sources	\$0.00
10.(iii) Total value of all food assistance provided	\$0.00

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
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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
<hr/>	
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
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16.(A) Total number of referrals of township assistance applicants to other programs	0
16.(B) Total value of township services in making referrals to other programs	\$0.00
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17. Total number of training programs or job placements found for township assistance recipients with assistance of township trustee	0
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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
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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
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21. Total amount of reimbursement for assistance received from medical programs under IC 12-20-16-2(e)	\$0.00
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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	3
24.(A)(ii) Total number of hours an investigator of Township Assistance spends on case management services - households	3
24.(B) Total value of case management services provided	\$9.00
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 - 2020**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund		X
Teachers Retirement Fund		X
Police Pension Fund - First Class Cities		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X