

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

EXAMINATION REPORT  
OF  
HOGAN TOWNSHIP  
DEARBORN COUNTY, INDIANA  
January 1, 2004 to December 31, 2005



**FILED**  
01/31/2007



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OFFICIALS

Office

Official

Term

Trustee

Elvin A. Newmann

01-01-03 to 12-31-06

Chairman of the  
Township Board

Orville D. Weaver

01-01-04 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF HOGAN TOWNSHIP, DEARBORN COUNTY, INDIANA

We have examined the financial information presented herein of Hogan Township (Township), for the period of January 1, 2004 to December 31, 2005. The Township's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2004 and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 18, 2006

HOGAN TOWNSHIP, DEARBORN COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2004 And 2005

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
Township	\$ 18,802	\$ 15,893	\$ 7,787	\$ 26,908
Dog	499	231	235	495
Township Assistance	11,342	2,588	663	13,267
Firefighting	16,488	20,968	14,000	23,456
Rainy Day	-	2,567	-	2,567
Totals	<u>\$ 47,131</u>	<u>\$ 42,247</u>	<u>\$ 22,685</u>	<u>\$ 66,693</u>

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
Township	\$ 26,908	\$ 21,383	\$ 8,291	\$ 40,000
Dog	495	272	234	533
Township Assistance	13,267	3,860	450	16,677
Firefighting	23,456	25,207	14,000	34,663
Rainy Day	2,567	-	-	2,567
Totals	<u>\$ 66,693</u>	<u>\$ 50,722</u>	<u>\$ 22,975</u>	<u>\$ 94,440</u>

The accompanying notes are an integral part of the schedules.

HOGAN TOWNSHIP, DEARBORN COUNTY  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, and general administrative services.

Note 2. Fund Accounting

The Township uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

HOGAN TOWNSHIP, DEARBORN COUNTY  
EXAMINATION RESULT AND COMMENT

TOWNSHIP ASSISTANCE STANDARDS

The Trustee had established township assistance standards for processing township assistance applications; however, the standards were not approved by the Township Board and were not filed with the Board of County Commissioners.

Indiana Code 12-20-5.5-1 (b) states in part: "The township's standards for the issuance of township assistance and the processing of applications must be: . . . (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners . . ."

HOGAN TOWNSHIP, DEARBORN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 18, 2006, with Elvin A. Newmann, Trustee.