

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

EXAMINATION REPORT

OF

ANDERSON TOWNSHIP

WARRICK COUNTY, INDIANA

January 1, 2005 to December 31, 2006



**FILED**  
09/26/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report .....	3
Financial Information: Schedules of Receipts, Disbursements, and Cash and Investment Balances .....	4
Notes to Financial Information.....	5
Examination Results and Comments: Board of Finance .....	6
Personal Expenses .....	6
Exit Conference .....	7
Summary .....	8

OFFICIALS

Office

Official

Term

Trustee

Janice Snodgrass

01-01-03 to 12-31-10

Chairman of the  
Township Board

Alan Wangler

01-01-05 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ANDERSON TOWNSHIP, WARRICK COUNTY, INDIANA

We have examined the financial information presented herein of Anderson Township (Township), for the period of January 1, 2005 to December 31, 2006. 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, 2005 and 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

July 19, 2007

ANDERSON TOWNSHIP, WARRICK COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2005 And 2006

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
Township	\$ 2,715	\$ 66,630	\$ 45,580	\$ 23,765
Dog	368	80	68	380
Township Assistance	12,302	2,611	6,749	8,164
Firefighting	68,443	172,004	138,171	102,276
Cumulative Fire	<u>364,272</u>	<u>245,906</u>	<u>85,278</u>	<u>524,900</u>
Totals	<u>\$ 448,100</u>	<u>\$ 487,231</u>	<u>\$ 275,846</u>	<u>\$ 659,485</u>

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
Township	\$ 23,765	\$ 47,752	\$ 34,694	\$ 36,823
Dog	380	88	468	-
Township Assistance	8,164	4,915	7,134	5,945
Firefighting	102,276	152,201	158,462	96,015
Cumulative Fire	<u>524,900</u>	<u>216,713</u>	<u>99,703</u>	<u>641,910</u>
Totals	<u>\$ 659,485</u>	<u>\$ 421,669</u>	<u>\$ 300,461</u>	<u>\$ 780,693</u>

The accompanying notes are an integral part of the financial information.

ANDERSON TOWNSHIP, WARRICK 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. All property taxes collected by the County Treasurer and available for distribution were distributed to the Township on or prior to December 31 of the year collected.

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.

ANDERSON TOWNSHIP, WARRICK COUNTY  
EXAMINATION RESULTS AND COMMENTS

BOARD OF FINANCE

The minutes presented for examination did not contain information related to the annual meeting of the Board of Finance or the election of officers to the Board of Finance.

Indiana Code 5-13-7-6(a) states in part: "Each local board of finance shall meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall . . . Elect, from the board's membership . . . a president; and a secretary . . . The officers elected hold office until the officers' successors are elected and qualified."

PERSONAL EXPENSES

Terry Snodgrass, Fire Chief of the Anderson Township Volunteer Fire Department, was reimbursed from Township funds for convention registration and meal expenses for his wife who was traveling with him in April and August 2005 in the amount of \$145.54.

\$145.54 was refunded to Anderson Township on July 16, 2007, and was recorded on Township Receipt 32. (See Summary, page 8)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ANDERSON TOWNSHIP, WARRICK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 19, 2007, with Janice Snodgrass, Trustee. The official concurred with our findings.

ANDERSON TOWNSHIP  
WARRICK COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Terry Snodgrass, Fire Chief:			
Personal Expenses, page 6	\$ 145.54	\$	\$
Repayment, Receipt 32, July 16, 2007	<u>          </u>	<u>145.54</u>	<u>          -</u>
 Totals	 <u>\$ -</u>	 <u>\$ 145.54</u>	 <u>\$ -</u>