

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT

OF

ROBB TOWNSHIP

POSEY COUNTY, INDIANA

January 1, 2004 to December 31, 2005



**FILED**  
7/28/06



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Rosemary E. Voegel	01-01-03 to 12-31-06
Chairman of the Township Board	James W. Nash	01-01-04 to 12-31-06



**STATE OF INDIANA**  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ROBB TOWNSHIP, POSEY COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of Robb Township (Township), for the period of January 1, 2004 to December 31, 2005. The Township's management is responsible for the schedules. 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 schedule of receipts, disbursements, and cash and investment balances 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 schedules referred to above present fairly, in all material respects, the cash transactions 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

June 22, 2006

ROBB TOWNSHIP, POSEY COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY 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:				
General	\$ 38,828	\$ 11,912	\$ 16,129	\$ 34,611
Dog	280	136	-	416
Township Assistance	22,021	9,721	2,560	29,182
Firefighting	47,677	30,321	24,619	53,379
Fiduciary Fund:				
Payroll Withholdings	-	669	533	136
Totals	<u>\$ 108,806</u>	<u>\$ 52,759</u>	<u>\$ 43,841</u>	<u>\$ 117,724</u>

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 34,611	\$ 16,314	\$ 17,274	\$ 33,651
Dog	416	189	116	489
Township Assistance	29,182	6,067	4,993	30,256
Firefighting	53,379	30,935	26,247	58,067
Levy Excess	-	1,272	-	1,272
Fiduciary Fund:				
Payroll Withholdings	136	554	551	139
Totals	<u>\$ 117,724</u>	<u>\$ 55,331</u>	<u>\$ 49,181</u>	<u>\$ 123,874</u>

The accompanying notes are an integral part of the schedules.

ROBB TOWNSHIP, POSEY COUNTY  
NOTES TO SCHEDULES

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.

ROBB TOWNSHIP, POSEY COUNTY  
EXAMINATION RESULTS AND COMMENTS

BOARD OF FINANCE

The minutes presented for audit did not contain information related to the annual meeting of the board of finance or the election of officers to the board of finance. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 5)

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."

PRESCRIBED FORM

Prescribed Township Form 16, Township Trustee's Receipt, was not in use. A similar comment appeared prior Examination Report B22742.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ROBB TOWNSHIP, POSEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2006, with Rosemary E. Voegel, Trustee. The official concurred with our findings.