

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

EXAMINATION REPORT  
OF  
TOWN OF UTICA  
CLARK COUNTY, INDIANA  
January 1, 2001 to December 31, 2005



**FILED**  
10/31/2006



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra K. Martin	01-01-99 to 12-31-07
President of the Town Council	Glenn Murphy	01-01-01 to 12-31-02
	Jimmy Carter	01-01-03 to 12-31-04
	Ann Graham	01-01-05 to 12-31-06



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

TO: THE OFFICIALS OF THE TOWN OF UTICA, CLARK COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of the Town of Utica (Town), for the period of January 1, 2001 to December 31, 2005. The Town'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 Town for the years ended December 31, 2001, 2002, 2003, 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

October 4, 2006

TOWN OF UTICA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2001, 2002, 2003, 2004, And 2005

	Cash and Investments 01-01-01	Receipts	Disbursements	Cash and Investments 12-31-01
Governmental Funds:				
General	\$ 39,115	\$ 52,793	\$ 74,789	\$ 17,119
Motor Vehicle Highway	968	12,892	10,667	3,193
Local Road and Street	14,021	10,767	14,293	10,495
Park and Recreation	9,542	6,625	4,872	11,295
Law Enforcement Continuing Education	347	79	337	89
Law Donations	701	10,313	10,331	683
Violation	851	2,495	2,093	1,253
Memorial	934	-	934	-
Cumulative Capital Improvement	8,272	1,471	-	9,743
Town Hall Rental	20	925	783	162
Permits	2,738	5,124	799	7,063
Build Indiana Grant	23,966	-	21,052	2,914
Utica-Jeffersonville Sewer	274	-	274	-
Police Grant	2,676	15,630	18,306	-
Park Donation	-	457	286	171
Contract Deposit	-	750	-	750
Clark County Methamphetamine	-	1,500	426	1,074
Youth Coalition Grant	-	2,070	1,332	738
Totals	<u>\$ 104,425</u>	<u>\$ 123,891</u>	<u>\$ 161,574</u>	<u>\$ 66,742</u>

	Cash and Investments 01-01-02	Receipts	Disbursements	Cash and Investments 12-31-02
Governmental Funds:				
General	\$ 17,119	\$ 68,170	\$ 65,220	\$ 20,069
Motor Vehicle Highway	3,193	15,197	14,215	4,175
Local Road and Street	10,495	7,362	7,716	10,141
Park and Recreation	11,295	792	6,448	5,639
Law Enforcement Continuing Education	89	-	-	89
Law Donations	683	213	896	-
Violation	1,253	2,220	3,171	302
Cumulative Capital Improvement	9,743	2,731	10,903	1,571
Town Hall Rental	162	850	936	76
Permits	7,063	5,118	11,874	307
Build Indiana Grant	2,914	-	1,696	1,218
Park Donation	171	508	436	243
Contract Deposit	750	-	750	-
Clark County Methamphetamine	1,074	-	207	867
School Activity	-	905	641	264
Youth Coalition Grant	738	-	667	71
Totals	<u>\$ 66,742</u>	<u>\$ 104,066</u>	<u>\$ 125,776</u>	<u>\$ 45,032</u>

	Cash and Investments 01-01-03	Receipts	Disbursements	Cash and Investments 12-31-03
Governmental Funds:				
General	\$ 20,069	\$ 62,199	\$ 66,322	\$ 15,946
Motor Vehicle Highway	4,175	19,044	15,854	7,365
Local Road and Street	10,141	7,850	11,357	6,634
Park and Recreation	5,639	4,044	4,983	4,700
Law Enforcement Continuing Education	89	18	107	-
Violation	302	2,135	1,349	1,088
Cumulative Capital Improvement	1,571	2,137	1,333	2,375
Town Hall Rental	76	600	650	26
Permits	307	569	562	314
Build Indiana Grant	1,218	-	1,171	47
Park Donation	243	248	300	191
Clark County Methamphetamine	867	-	867	-
School Activity	264	-	264	-
Park/Township Donation	-	738	498	240
Youth Coalition Grant	71	-	71	-
Totals	<u>\$ 45,032</u>	<u>\$ 99,582</u>	<u>\$ 105,688</u>	<u>\$ 38,926</u>

The accompanying notes are an integral part of the schedules.

TOWN OF UTICA  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2001, 2002, 2003, 2004, And 2005  
(Continued)

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
General	\$ 15,946	\$ 82,802	\$ 53,624	\$ 45,124
Motor Vehicle Highway	7,365	47,450	17,143	37,672
Local Road and Street	6,634	7,765	12,495	1,904
Park and Recreation	4,700	581	2,270	3,011
Violation	1,088	4,035	5,015	108
Cumulative Capital Improvement	2,375	2,206	3,478	1,103
Town Hall Rental	26	443	353	116
Permits	314	2,225	571	1,968
Build Indiana Grant	47	-	-	47
Park Donation	191	320	350	161
Grant Match Fund	-	22,128	22,128	-
Park/Township School Activity Grant	240	600	149	691
Totals	<u>\$ 38,926</u>	<u>\$ 170,555</u>	<u>\$ 117,576</u>	<u>\$ 91,905</u>

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 45,124	\$ 100,562	\$ 104,306	\$ 41,380
Motor Vehicle Highway	37,672	31,799	54,329	15,142
Local Road and Street	1,904	7,885	8,548	1,241
Park and Recreation	3,011	1,479	867	3,623
Law Enforcement Continuing Education	-	1,337	-	1,337
Violation	108	2,454	1,481	1,081
Cumulative Capital Improvement	1,103	1,826	1,848	1,081
Town Hall Rental	116	550	397	269
Permits	1,968	2,841	4,240	569
Build Indiana Grant	47	-	47	-
Park Donation	161	-	-	161
Park/Township School Activity Grant	691	-	691	-
U.S. Department of Justice Police Grant	-	14,893	13,580	1,313
Town Donation Fund	-	675	475	200
Totals	<u>\$ 91,905</u>	<u>\$ 166,301</u>	<u>\$ 190,809</u>	<u>\$ 67,397</u>

The accompanying notes are an integral part of the schedules.

TOWN OF UTICA  
NOTES TO SCHEDULES

Note 1. Introduction

The Town was established under the laws of the State of Indiana. The Town provides the following services: public safety, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Town 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 or highway use taxes are received 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 Town 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 Town 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.

Note 6. Subsequent Event

On July 7, 2006, the Town entered into a lease purchase agreement for the purchase of a 2006 Ford Crown Victoria. The term of the lease is from July 7, 2006 to January 7, 2010, with lease payments totaling \$23,596.

TOWN OF UTICA  
EXAMINATION RESULT AND COMMENT

ERRORS ON ACCOUNTS PAYABLE VOUCHERS

The following deficiencies were noted on accounts payable vouchers during the examination period:

- (1) Not all account payable vouchers were not certified by the proper official receiving the goods and services.
- (2) Not all accounts payable vouchers were itemized with invoices or paid receipts.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;  
..."

TOWN OF UTICA  
EXIT CONFERENCE

The contents of this report were discussed on October 4, 2006, with Sandra K. Martin, Clerk-Treasurer. The official concurred with our finding.