

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

KEYSER TOWNSHIP

DEKALB COUNTY, INDIANA

January 1, 2010 to December 31, 2011



FILED
04/10/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Sue Blotkamp Clinton J. Lay	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Chairman of the Township Board	Suzanne Hurd	01-01-10 to 12-31-12



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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF KEYSER TOWNSHIP, DEKALB COUNTY, INDIANA

We have examined the accompanying financial statements of Keyser Township (Township), for the period of January 1, 2010 to December 31, 2011. The financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on the financial statements 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Township for the period of January 1, 2010 to December 31, 2011.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Township for the period of January 1, 2010 to December 31, 2011, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

December 17, 2012

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FINANCIAL STATEMENTS

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

KEYSER TOWNSHIP, DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township	\$ 5,691	\$ 25,906	\$ 23,213	\$ 8,384
Township Assistance	9,942	5,266	10,908	4,300
Firefighting	1,961	13,611	14,624	948
Dog	555	-	-	555
Rainy Day	439	481	-	920
Payroll Withholdings	171	681	520	332
Totals	<u>\$ 18,759</u>	<u>\$ 45,945</u>	<u>\$ 49,265</u>	<u>\$ 15,439</u>

The notes to the financial statements are an integral part of this statement.

KEYSER TOWNSHIP, DEKALB COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Township	\$ 8,384	\$ 15,371	\$ 23,963	\$ (208)
Township Assistance	4,300	3,360	6,312	1,348
Firefighting	948	9,479	9,833	594
Dog	555	-	-	555
Rainy Day	920	-	600	320
Mausoleum	-	2,866	-	2,866
Payroll Withholdings	332	762	762	332
Totals	<u>\$ 15,439</u>	<u>\$ 31,838</u>	<u>\$ 41,470</u>	<u>\$ 5,807</u>

The notes to the financial statements are an integral part of this statement.

KEYSER TOWNSHIP, DEKALB COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), and cemetery.

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: cemetery receipts.

KEYSER TOWNSHIP, DEKALB COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing

KEYSER TOWNSHIP, DEKALB COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize 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.

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

For additional financial information, the Township's Annual Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the Township which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the Township. It is presented as intended by the Township.

KEYSER TOWNSHIP, DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	Township	Township Assistance	Firefighting	Dog	Rainy Day	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 5,691	\$ 9,942	\$ 1,961	\$ 555	\$ 439	\$ 171	\$ 18,759
Receipts:							
Taxes	23,354	4,849	11,608	-	-	-	39,811
Intergovernmental	1,410	417	1,456	-	-	-	3,283
Charges for services	250	-	-	-	-	-	250
Other receipts	892	-	547	-	481	681	2,601
Total receipts	<u>25,906</u>	<u>5,266</u>	<u>13,611</u>	<u>-</u>	<u>481</u>	<u>681</u>	<u>45,945</u>
Disbursements:							
Personal services	8,910	-	-	-	-	-	8,910
Supplies	409	-	-	-	-	-	409
Other services and charges	13,894	10,908	14,624	-	-	-	39,426
Other disbursements	-	-	-	-	-	520	520
Total disbursements	<u>23,213</u>	<u>10,908</u>	<u>14,624</u>	<u>-</u>	<u>-</u>	<u>520</u>	<u>49,265</u>
Excess (deficiency) of receipts over disbursements	<u>2,693</u>	<u>(5,642)</u>	<u>(1,013)</u>	<u>-</u>	<u>481</u>	<u>161</u>	<u>(3,320)</u>
Cash and investments - ending	<u>\$ 8,384</u>	<u>\$ 4,300</u>	<u>\$ 948</u>	<u>\$ 555</u>	<u>\$ 920</u>	<u>\$ 332</u>	<u>\$ 15,439</u>

KEYSER TOWNSHIP, DEKALB COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	Township	Township Assistance	Firefighting	Dog	Rainy Day	Mausoleum	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 8,384	\$ 4,300	\$ 948	\$ 555	\$ 920	\$ -	\$ 332	\$ 15,439
Receipts:								
Taxes	14,440	3,077	8,479	-	-	-	-	25,996
Intergovernmental	575	283	1,000	-	-	-	-	1,858
Charges for services	350	-	-	-	-	-	-	350
Other receipts	6	-	-	-	-	2,866	762	3,634
Total receipts	<u>15,371</u>	<u>3,360</u>	<u>9,479</u>	<u>-</u>	<u>-</u>	<u>2,866</u>	<u>762</u>	<u>31,838</u>
Disbursements:								
Personal services	8,168	-	-	-	-	-	-	8,168
Supplies	844	-	-	-	-	-	-	844
Other services and charges	50	6,312	9,833	-	600	-	-	16,795
Other disbursements	14,901	-	-	-	-	-	762	15,663
Total disbursements	<u>23,963</u>	<u>6,312</u>	<u>9,833</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>762</u>	<u>41,470</u>
Excess (deficiency) of receipts over disbursements	<u>(8,592)</u>	<u>(2,952)</u>	<u>(354)</u>	<u>-</u>	<u>(600)</u>	<u>2,866</u>	<u>-</u>	<u>(9,632)</u>
Cash and investments - ending	<u>\$ (208)</u>	<u>\$ 1,348</u>	<u>\$ 594</u>	<u>\$ 555</u>	<u>\$ 320</u>	<u>\$ 2,866</u>	<u>\$ 332</u>	<u>\$ 5,807</u>

KEYSER TOWNSHIP, DEKALB COUNTY
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

Transaction Recording

Financial records presented for examination did not reflect the activity of the Township. The Township's Financial and Appropriation Record (Township Form 1C) presented for examination was incorrect in several instances.

We footed the Township's 2010 and 2011 ledger and the balances we calculated did not agree with Township's balances. Additionally, we noted that township financial transactions had not been posted to the ledger after June 2012.

Posting errors to the ledger were noted during our examination of the Township as follows:

1. Improper postings of 2010 and 2011 local tax distributions resulted in the funds being (underfunded) or overfunded as follows:

2010:

<u>Fund Description</u>	<u>Amount</u>
Township	\$ (477.43)
Township Assistance	(62.16)
Firefighting	539.59

2011:

<u>Fund Description</u>	<u>Amount</u>
Township	\$ 66.11
Township Assistance	(23.94)
Firefighting	(42.17)

The Trustee should correct improper postings by transferring monies to the proper funds.

2. Bank interest totaling \$2.83 for the months of May through December of 2011 was not posted.
3. A 2011 payroll check to Clinton Lay for \$1,300.50 was not posted.
4. Electronic Funds Transfers in 2011 of \$92.89 were not posted.
5. Deposits of \$97.32 in 2011 were not posted.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

KEYSER TOWNSHIP, DEKALB COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Records Retention

The Internal Revenue Service 2010 Forms W-2, 2010 fourth quarter 941 Return, and the 2010 Salary Ordinance were not submitted for examination.

Indiana Code 5-15-6-3(f) states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ANNUAL FINANCIAL REPORT

The 2010 and 2011 Annual Financial Reports did not reflect all of the receipts, disbursements and balances of the township records. The balances and transactions of the Payroll Withholdings Fund were not included on the 2010 and 2011 Annual Financial Reports. There was a similar comment in prior Report B36287.

The tables below detail the ending fund balances as reported on the Financial and Appropriations Record (Township Form No.1F) and the Annual Financial Report for 2010 and 2011. Note, as per the Condition of Records Comment, the ledger amounts do not agree to the financial statements.

December 31, 2010:

<u>Fund</u>	<u>Ledger</u>	<u>Annual Report</u>	<u>Difference</u>
Township	\$ 8,894	\$ 2,565	\$ 6,329
Township Assistance	4,300	2,908	1,392
Firefighting	948	913	35
Levy Excess	-	65	(65)

December 31, 2011:

<u>Fund</u>	<u>Ledger</u>	<u>Annual Report</u>	<u>Difference</u>
Township	\$ 1,569	\$ 455	\$ 1,114
Township Assistance	1,197	1,380	(183)
Firefighting	551	518	33
Levy Excess	-	65	(65)
Mausoleum	2,866	-	2,866

The amounts reported in the Statements of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis have been corrected to properly reflect the Township's records.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balances should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual Townships, Chapter 13)

KEYSER TOWNSHIP, DEKALB COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances have not been performed since February of 2011.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations as follows:

2010:

Township	\$ 819
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2011:

Township	\$ 1,569
Rainy Day	161
Township Assistance	11

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

OVERDRAWN FUND BALANCES

The December 31, 2011 fund balance of the Township Fund was overdrawn by \$208.

The fund balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PAYROLL WITHHOLDINGS

We noted the following errors related to payroll withholdings:

1. Payroll withholdings and payments to township employees were not properly reported in the 2011 Financial and Appropriation Record. The ledger reported \$596.76 for FICA withholdings and \$165.01 for Medicare; however, actual withholdings per the Township's Form W-3 were \$372.96 for FICA and \$128.76 for Medicare.
2. The fourth quarter 2010 Internal Revenue Service 941 payments have not been remitted to the IRS as of the report date.
3. The first quarter 2012 Internal Revenue Service 941 payments were not remitted to the IRS until July 2012.

KEYSER TOWNSHIP, DEKALB COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PENALTIES AND INTEREST

Penalties and Interest of \$223.35 were paid to the IRS after March of 2010. IRS Notices were not presented for examination so we were unable to determine what time period the late payments covered. There was a similar comment in prior Report B36287.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

APPLICATIONS FOR TOWNSHIP ASSISTANCE - INCOMPLETE

We examined five disbursements in 2010 and 2011 that did not have the last page of the Applications for Township Assistance (Form TA-1) completed by the Trustee. The last page of the Form TA-1 documents the amount and type of assistance approved by the Trustee, any required work to be completed by the recipient, and the case investigation record.

Application for Township Assistance is to be completed by each person who applies for township assistance. The trustee has the power to administer oaths. Any person expressing a desire for assistance shall be permitted to apply, whether or not the trustee believes the person to be eligible. Each completed form must be filed in the trustee's office, whether or not relief is granted on the application. The trustee shall not extend aid to persons or families unless an affidavit setting forth the personal condition of the family has been filed within one hundred eighty (180) days prior to the date of the extension of aid. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 6)

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)

KEYSER TOWNSHIP, DEKALB COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

DOG FUND

We noted that the Township has not conducted the proper closeout procedures for the Dog Fund.

Public Law 162 provides non-code closeout provisions and provides in Section 51 (d) On or before August 1, 2006, the county auditor of each county shall distribute to the township trustees of the townships located in the county: (1) money distributed to the county under subsection (b); and (2) any money remaining in the county dog fund. An equal share of the money described in this subsection shall be distributed to each township trustee. (e) A township trustee who receives a distribution under subsection (d) shall use the distribution: (1) to pay claims filed under IC 15-5-9-9.1 (before its repeal by this act); (2) to pay fees and charges under IC 15-5-9-10 (before its repeal by this act); (3) to provide funding for the humane society designated by the county legislative body under IC 15-5-9-8(d) (before its repeal by this act) to receive a part of each dog tax payment; or (4) if the county legislative body did not designate a humane society under IC 15-5-9-8(d) (before its repeal by this act), to provide funding for the township general fund. (f) If any part of the money distributed to a township trustee under subsection (d) has not been not expended by July 1, 2007, for a purpose allowed under subsection (e), the township trustee shall distribute the remainder of the distribution received under subsection (d) to the county treasurer. If the county option dog tax under IC 6-9-39, as added by this act, is in effect in the county on July 1, 2007, the county treasurer shall deposit the money in the county option dog tax fund established under IC 6-9-39-6(a), as added by this act. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 7)

KEYSER TOWNSHIP, DEKALB COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2012, with Clinton J. Lay, Trustee. The official concurred with our findings.