

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

COMPLIANCE REPORT

OF

SCOTT TOWNSHIP

MONTGOMERY COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
08/04/2017



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SCHEDULE OF OFFICIALS

| <u>Office</u>                     | <u>Official</u>  | <u>Term</u>          |
|-----------------------------------|------------------|----------------------|
| Trustee                           | Mitzi Keller     | 01-01-11 to 12-31-18 |
| Chairman of the<br>Township Board | Kenneth Pearson  | 01-01-12 to 12-20-12 |
|                                   | (Vacant)         | 12-21-12 to 12-31-12 |
|                                   | Jeremy Hester    | 01-01-13 to 12-31-13 |
|                                   | Judith Eads      | 01-01-14 to 12-31-14 |
|                                   | Nathan D. Hester | 01-01-15 to 12-31-16 |
|                                   | Terry S. Priebe  | 01-01-17 to 12-31-17 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF SCOTT TOWNSHIP, MONTGOMERY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents Scott Township (Township), Montgomery County, for the period of January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as other information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

June 19, 2017

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#### OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Report information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

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SCOTT TOWNSHIP, MONTGOMERY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2012 and 2013

| Fund                | Cash and<br>Investments<br>01-01-12 | Receipts         | Disbursements    | Cash and<br>Investments<br>12-31-12 | Receipts         | Disbursements    | Cash and<br>Investments<br>12-31-13 |
|---------------------|-------------------------------------|------------------|------------------|-------------------------------------|------------------|------------------|-------------------------------------|
| General             | \$ 2,683                            | \$ 10,183        | \$ 9,200         | \$ 3,666                            | \$ 13,106        | \$ 12,162        | \$ 4,610                            |
| Township Assistance | 13,635                              | 2,682            | 3,996            | 12,321                              | 2,917            | 5,863            | 9,375                               |
| Fire Fighting       | 180,770                             | 22,271           | 37,653           | 165,388                             | 24,845           | 14,957           | 175,276                             |
| Rainy Day           | 1,399                               | -                | -                | 1,399                               | -                | -                | 1,399                               |
| Cumulative Fire     | 87,848                              | 9,037            | -                | 96,885                              | 9,651            | 50,000           | 56,536                              |
| Totals              | <u>\$ 286,335</u>                   | <u>\$ 44,173</u> | <u>\$ 50,849</u> | <u>\$ 279,659</u>                   | <u>\$ 50,519</u> | <u>\$ 82,982</u> | <u>\$ 247,196</u>                   |

SCOTT TOWNSHIP, MONTGOMERY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2014 and 2015

| Fund                | Cash and<br>Investments<br>01-01-14 | Receipts         | Disbursements    | Cash and<br>Investments<br>12-31-14 | Receipts         | Disbursements    | Cash and<br>Investments<br>12-31-15 |
|---------------------|-------------------------------------|------------------|------------------|-------------------------------------|------------------|------------------|-------------------------------------|
| General             | \$ 4,610                            | \$ 13,760        | \$ 12,606        | \$ 5,764                            | \$ 14,193        | \$ 11,590        | \$ 8,367                            |
| Township Assistance | 9,375                               | 2,807            | 2,813            | 9,369                               | 3,038            | 2,114            | 10,293                              |
| Fire Fighting       | 175,277                             | 24,410           | 20,359           | 179,328                             | 24,221           | 24,294           | 179,255                             |
| Rainy Day           | 1,399                               | -                | -                | 1,399                               | -                | -                | 1,399                               |
| Cumulative Fire     | 56,537                              | 9,932            | -                | 66,469                              | 9,843            | -                | 76,312                              |
| Totals              | <u>\$ 247,198</u>                   | <u>\$ 50,909</u> | <u>\$ 35,778</u> | <u>\$ 262,329</u>                   | <u>\$ 51,295</u> | <u>\$ 37,998</u> | <u>\$ 275,626</u>                   |

SCOTT TOWNSHIP, MONTGOMERY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2016

| Fund                | Cash and<br>Investments<br>01-01-16 | Receipts         | Disbursements    | Cash and<br>Investments<br>12-31-16 |
|---------------------|-------------------------------------|------------------|------------------|-------------------------------------|
| General             | \$ 8,368                            | \$ 14,737        | \$ 11,324        | \$ 11,781                           |
| Township Assistance | 10,294                              | 3,301            | 2,027            | 11,568                              |
| Fire Fighting       | 179,254                             | 27,077           | 14,600           | 191,731                             |
| Rainy Day           | 1,399                               | 3,044            | -                | 4,443                               |
| Cumulative Fire     | 76,312                              | 11,073           | -                | 87,385                              |
| Totals              | <u>\$ 275,627</u>                   | <u>\$ 59,232</u> | <u>\$ 27,951</u> | <u>\$ 306,908</u>                   |

SCOTT TOWNSHIP, MONTGOMERY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2017, with Mitzi Keller, Trustee.