

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

SCOTT TOWNSHIP

VANDERBURGH COUNTY, INDIANA

January 1, 2018 to December 31, 2021



**FILED**

12/12/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Bob F. Harris (deceased)	01-01-18 to 04-17-21
	Barbara Harris	04-18-21 to 05-31-21
	Keith Kahre	06-01-21 to 12-31-22
Chair of the Township Board	Jim McCutchan	01-01-18 to 12-31-19
	Steve Jackson	01-01-20 to 12-31-20
	Keith Kahre	01-01-21 to 05-31-21
	Jim McCutchan	06-01-21 to 12-31-21
	Michael Kane	01-01-22 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF SCOTT TOWNSHIP, VANDERBURGH COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of Scott Township (Township), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2021, and the related notes to the financial statements as listed in the Table of Contents.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Township as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Township, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 to the financial statements, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE  
Deputy State Examiner

November 17, 2022

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION AND OTHER INFORMATION

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.

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 Township's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18	Receipts	Disbursements	Cash and Investments 12-31-19
Township	\$ 219,978	\$ 230,035	\$ 92,343	\$ 357,670	\$ 237,622	\$ 95,863	\$ 499,429
Park And Recreation	76,924	108,549	119,118	66,355	115,051	120,992	60,414
Township Assistance	31,428	-	451	30,977	-	469	30,508
Rainy Day	55,981	-	-	55,981	-	-	55,981
Levy Excess	-	-	-	-	3,702	-	3,702
Special Fire Territory General	804	1,910,235	1,908,646	2,393	1,918,550	1,893,000	27,943
Special Fire Territory Equipment	96,192	257,648	184,993	168,847	260,333	284,094	145,086
Fire House Building Fund	27,954	-	-	27,954	-	-	27,954
Fire House Debt	20,550	172,182	170,000	22,732	174,755	171,680	25,807
Emergency Fire Loan	422	-	-	422	-	-	422
Ball Park	2,916	6,750	6,354	3,312	4,013	6,443	882
Staser Cemetary	2,089	-	750	1,339	-	750	589
Fire Equipment Fund	445	85,130	85,130	445	-	-	445
Scott Land Sale	-	85,130	2,700	82,430	-	70,192	12,238
Purchase of Land	-	-	-	-	625,015	622,133	2,882
Fire Equipment Debt	2,139	-	-	2,139	-	-	2,139
Park Donations	678	-	-	678	-	-	678
Park Shelter Rental Fees	2,438	20,375	20,000	2,813	600	75	3,338
Payroll Deductions	17	16,352	16,369	-	17,667	17,667	-
<b>Totals</b>	<b>\$ 540,955</b>	<b>\$ 2,892,386</b>	<b>\$ 2,606,854</b>	<b>\$ 826,487</b>	<b>\$ 3,357,308</b>	<b>\$ 3,283,358</b>	<b>\$ 900,437</b>

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

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
Township	\$ 499,429	\$ 246,275	\$ 99,680	\$ 646,024	\$ 319,449	\$ 167,308	\$ 798,165
Park And Recreation	60,414	118,975	121,196	58,193	146,768	118,907	86,054
Township Assistance	30,508	-	220	30,288	-	2,120	28,168
Rainy Day	55,981	-	-	55,981	-	-	55,981
Levy Excess	3,702	-	-	3,702	-	3,702	-
Special Fire Territory General	27,943	2,281,648	2,299,700	9,891	2,419,021	2,391,688	37,224
Special Fire Territory Equipment	145,086	256,954	284,094	117,946	259,513	338,525	38,934
Fire House Building Fund	27,954	-	-	27,954	-	-	27,954
Fire House Debt	25,807	167,292	172,810	20,289	164,935	169,062	16,162
FIRE EQUIPMENT DEBT	-	-	-	-	-	-	-
Emergency Fire Loan	422	-	-	422	-	-	422
Ball Park	882	2,727	4,236	(627)	5,329	6,315	(1,613)
Staser Cemetary	589	-	589	-	-	-	-
Fire Equipment Fund	445	-	-	445	-	-	445
Scott Land Sale	12,238	-	-	12,238	-	-	12,238
Purchase of Land	2,882	-	2,065	817	-	-	817
PARK BOND	-	140,115	124,756	15,359	122,094	124,756	12,697
DONATIONS	-	-	-	-	-	-	-
FIRE EQUIPMENT FUND	-	-	-	-	-	-	-
Fire Equipment Debt	2,139	-	-	2,139	-	-	2,139
Park Donations	678	-	-	678	-	-	678
Park Shelter Rental Fees	3,338	200	-	3,538	1,475	-	5,013
Payroll Deduction	-	18,882	18,983	(101)	13,599	14,705	(1,207)
<b>Totals</b>	<b>\$ 900,437</b>	<b>\$ 3,233,068</b>	<b>\$ 3,128,329</b>	<b>\$ 1,005,176</b>	<b>\$ 3,452,183</b>	<b>\$ 3,337,088</b>	<b>\$ 1,120,271</b>

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

SCOTT TOWNSHIP, VANDERBURGH 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), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Other receipts.* Amounts received from various sources, including, but 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.* Amounts disbursed 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.* Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Other disbursements.* Amounts disbursed for various other purposes including, but 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, make transfers 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.

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts 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 amounts 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 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 December 31 of the year preceding the budget year or January 15 of the budget year if the Township is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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.

**Note 6. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of disbursements in excess of receipts.

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REQUIRED SUPPLEMENTARY INFORMATION

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Township	Park And Recreation	Township Assistance	Rainy Day	Levy Excess	Special Fire Territory General	Special Fire Territory Equipment
Cash and investments - beginning	\$ 219,978	\$ 76,924	\$ 31,428	\$ 55,981	\$ -	\$ 804	\$ 96,192
Receipts:							
Taxes	217,895	107,423	-	-	-	1,793,868	240,063
Intergovernmental receipts	11,202	1,025	-	-	-	116,367	17,585
Charges for services	350	-	-	-	-	-	-
Other receipts	588	101	-	-	-	-	-
Total receipts	<u>230,035</u>	<u>108,549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,910,235</u>	<u>257,648</u>
Disbursements:							
Personal services	74,271	7,988	-	-	-	-	-
Supplies	379	1,657	-	-	-	-	-
Other services and charges	12,929	29,871	451	-	-	1,908,646	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,880	79,602	-	-	-	-	184,993
Other disbursements	884	-	-	-	-	-	-
Total disbursements	<u>92,343</u>	<u>119,118</u>	<u>451</u>	<u>-</u>	<u>-</u>	<u>1,908,646</u>	<u>184,993</u>
Excess (deficiency) of receipts over disbursements	<u>137,692</u>	<u>(10,569)</u>	<u>(451)</u>	<u>-</u>	<u>-</u>	<u>1,589</u>	<u>72,655</u>
Cash and investments - ending	<u>\$ 357,670</u>	<u>\$ 66,355</u>	<u>\$ 30,977</u>	<u>\$ 55,981</u>	<u>\$ -</u>	<u>\$ 2,393</u>	<u>\$ 168,847</u>

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Fire House Building Fund	Fire House Debt	Emergency Fire Loan	Ball Park	Staser Cemetary	Fire Equipment Fund	Scott Land Sale
Cash and investments - beginning	\$ 27,954	\$ 20,550	\$ 422	\$ 2,916	\$ 2,089	\$ 445	\$ -
Receipts:							
Taxes	-	161,552	-	-	-	-	-
Intergovernmental receipts	-	10,630	-	-	-	-	-
Charges for services	-	-	-	6,750	-	-	-
Other receipts	-	-	-	-	-	85,130	85,130
Total receipts	-	172,182	-	6,750	-	85,130	85,130
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,354	750	-	1,200
Debt service - principal and interest	-	170,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,500
Other disbursements	-	-	-	-	-	85,130	-
Total disbursements	-	170,000	-	6,354	750	85,130	2,700
Excess (deficiency) of receipts over disbursements	-	2,182	-	396	(750)	-	82,430
Cash and investments - ending	\$ 27,954	\$ 22,732	\$ 422	\$ 3,312	\$ 1,339	\$ 445	\$ 82,430

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Purchase of Land	Fire Equipment Debt	Park Donations	Park Shelter Rental Fees	Payroll Deductions	Totals
Cash and investments - beginning	\$ -	\$ 2,139	\$ 678	\$ 2,438	\$ 17	\$ 540,955
Receipts:						
Taxes	-	-	-	-	-	2,520,801
Intergovernmental receipts	-	-	-	-	-	156,809
Charges for services	-	-	-	-	-	7,100
Other receipts	-	-	-	20,375	16,352	207,676
Total receipts	-	-	-	20,375	16,352	2,892,386
Disbursements:						
Personal services	-	-	-	-	-	82,259
Supplies	-	-	-	-	-	2,036
Other services and charges	-	-	-	20,000	-	1,980,201
Debt service - principal and interest	-	-	-	-	-	170,000
Capital outlay	-	-	-	-	-	269,975
Other disbursements	-	-	-	-	16,369	102,383
Total disbursements	-	-	-	20,000	16,369	2,606,854
Excess (deficiency) of receipts over disbursements	-	-	-	375	(17)	285,532
Cash and investments - ending	\$ -	\$ 2,139	\$ 678	\$ 2,813	\$ -	\$ 826,487

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Township	Park And Recreation	Township Assistance	Rainy Day	Levy Excess	Special Fire Territory General	Special Fire Territory Equipment
Cash and investments - beginning	\$ 357,670	\$ 66,355	\$ 30,977	\$ 55,981	\$ -	\$ 2,393	\$ 168,847
Receipts:							
Taxes	225,007	113,971	-	-	3,702	1,795,700	241,579
Intergovernmental receipts	12,502	1,080	-	-	-	122,850	18,754
Charges for services	-	-	-	-	-	-	-
Other receipts	113	-	-	-	-	-	-
Total receipts	<u>237,622</u>	<u>115,051</u>	<u>-</u>	<u>-</u>	<u>3,702</u>	<u>1,918,550</u>	<u>260,333</u>
Disbursements:							
Personal services	72,010	7,623	-	-	-	-	-
Supplies	584	7,602	-	-	-	-	-
Other services and charges	17,321	11,773	469	-	-	1,893,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,234	93,994	-	-	-	-	284,094
Other disbursements	4,714	-	-	-	-	-	-
Total disbursements	<u>95,863</u>	<u>120,992</u>	<u>469</u>	<u>-</u>	<u>-</u>	<u>1,893,000</u>	<u>284,094</u>
Excess (deficiency) of receipts over disbursements	<u>141,759</u>	<u>(5,941)</u>	<u>(469)</u>	<u>-</u>	<u>3,702</u>	<u>25,550</u>	<u>(23,761)</u>
Cash and investments - ending	\$ <u>499,429</u>	\$ <u>60,414</u>	\$ <u>30,508</u>	\$ <u>55,981</u>	\$ <u>3,702</u>	\$ <u>27,943</u>	\$ <u>145,086</u>

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Fire House Building Fund	Fire House Debt	Emergency Fire Loan	Ball Park	Staser Cemetary	Fire Equipment Fund	Scott Land Sale
Cash and investments - beginning	\$ 27,954	\$ 22,732	\$ 422	\$ 3,312	\$ 1,339	\$ 445	\$ 82,430
Receipts:							
Taxes	-	163,649	-	-	-	-	-
Intergovernmental receipts	-	11,106	-	-	-	-	-
Charges for services	-	-	-	4,013	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	174,755	-	4,013	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	4,657	-	-	-
Other services and charges	-	-	-	1,676	750	-	-
Debt service - principal and interest	-	171,680	-	-	-	-	62,378
Capital outlay	-	-	-	-	-	-	7,814
Other disbursements	-	-	-	110	-	-	-
Total disbursements	-	171,680	-	6,443	750	-	70,192
Excess (deficiency) of receipts over disbursements	-	3,075	-	(2,430)	(750)	-	(70,192)
Cash and investments - ending	\$ 27,954	\$ 25,807	\$ 422	\$ 882	\$ 589	\$ 445	\$ 12,238

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Purchase of Land	Fire Equipment Debt	Park Donations	Park Shelter Rental Fees	Payroll Deductions	Totals
Cash and investments - beginning	\$ -	\$ 2,139	\$ 678	\$ 2,813	\$ -	\$ 826,487
Receipts:						
Taxes	-	-	-	-	-	2,543,608
Intergovernmental receipts	-	-	-	-	-	166,292
Charges for services	-	-	-	600	-	4,613
Other receipts	625,015	-	-	-	17,667	642,795
Total receipts	625,015	-	-	600	17,667	3,357,308
Disbursements:						
Personal services	-	-	-	-	-	79,633
Supplies	-	-	-	-	-	12,843
Other services and charges	1,000	-	-	-	-	1,925,989
Debt service - principal and interest	-	-	-	-	-	234,058
Capital outlay	621,133	-	-	-	-	1,008,269
Other disbursements	-	-	-	75	17,667	22,566
Total disbursements	622,133	-	-	75	17,667	3,283,358
Excess (deficiency) of receipts over disbursements	2,882	-	-	525	-	73,950
Cash and investments - ending	\$ 2,882	\$ 2,139	\$ 678	\$ 3,338	\$ -	\$ 900,437

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Township	Park And Recreation	Township Assistance	Rainy Day	Levy Excess	Special Fire Territory General	Special Fire Territory Equipment	Fire House Building Fund
Cash and investments - beginning	\$ 499,429	\$ 60,414	\$ 30,508	\$ 55,981	\$ 3,702	\$ 27,943	\$ 145,086	\$ 27,954
Receipts:								
Taxes	236,001	118,123	-	-	-	2,127,878	237,681	-
Intergovernmental receipts	9,912	851	-	-	-	153,770	19,273	-
Charges for services	-	1	-	-	-	-	-	-
Other receipts	362	-	-	-	-	-	-	-
Total receipts	<u>246,275</u>	<u>118,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,281,648</u>	<u>256,954</u>	<u>-</u>
Disbursements:								
Personal services	81,269	12,875	-	-	-	-	-	-
Supplies	423	5,383	-	-	-	-	-	-
Other services and charges	16,703	12,938	220	-	-	2,299,700	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,285	90,000	-	-	-	-	284,094	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>99,680</u>	<u>121,196</u>	<u>220</u>	<u>-</u>	<u>-</u>	<u>2,299,700</u>	<u>284,094</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>146,595</u>	<u>(2,221)</u>	<u>(220)</u>	<u>-</u>	<u>-</u>	<u>(18,052)</u>	<u>(27,140)</u>	<u>-</u>
Cash and investments - ending	\$ <u>646,024</u>	\$ <u>58,193</u>	\$ <u>30,288</u>	\$ <u>55,981</u>	\$ <u>3,702</u>	\$ <u>9,891</u>	\$ <u>117,946</u>	\$ <u>27,954</u>

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Fire House Debt	FIRE EQUIPMENT DEBT	Emergency Fire Loan	Ball Park	Staser Cemetary	Fire Equipment Fund	Scott Land Sale	Purchase of Land
Cash and investments - beginning	\$ 25,807	\$ -	\$ 422	\$ 882	\$ 589	\$ 445	\$ 12,238	\$ 2,882
Receipts:								
Taxes	156,862	-	-	-	-	-	-	-
Intergovernmental receipts	10,430	-	-	-	-	-	-	-
Charges for services	-	-	-	2,727	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>167,292</u>	<u>-</u>	<u>-</u>	<u>2,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,236	589	-	-	-
Debt service - principal and interest	172,810	-	-	-	-	-	-	2,065
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>172,810</u>	<u>-</u>	<u>-</u>	<u>4,236</u>	<u>589</u>	<u>-</u>	<u>-</u>	<u>2,065</u>
Excess (deficiency) of receipts over disbursements	<u>(5,518)</u>	<u>-</u>	<u>-</u>	<u>(1,509)</u>	<u>(589)</u>	<u>-</u>	<u>-</u>	<u>(2,065)</u>
Cash and investments - ending	<u>\$ 20,289</u>	<u>\$ -</u>	<u>\$ 422</u>	<u>\$ (627)</u>	<u>\$ -</u>	<u>\$ 445</u>	<u>\$ 12,238</u>	<u>\$ 817</u>

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	PARK BOND	DONATIONS	FIRE EQUIPMENT FUND	Fire Equipment Debt	Park Donations	Park Shelter Rental Fees	Payroll Deduction	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,139	\$ 678	\$ 3,338	\$ -	\$ 900,437
Receipts:								
Taxes	128,743	-	-	-	-	-	-	3,005,288
Intergovernmental receipts	8,842	-	-	-	-	-	-	203,078
Charges for services	-	-	-	-	-	200	-	2,928
Other receipts	2,530	-	-	-	-	-	18,882	21,774
Total receipts	140,115	-	-	-	-	200	18,882	3,233,068
Disbursements:								
Personal services	-	-	-	-	-	-	-	94,144
Supplies	-	-	-	-	-	-	-	5,806
Other services and charges	-	-	-	-	-	-	-	2,334,386
Debt service - principal and interest	-	-	-	-	-	-	-	174,875
Capital outlay	124,756	-	-	-	-	-	-	500,135
Other disbursements	-	-	-	-	-	-	18,983	18,983
Total disbursements	124,756	-	-	-	-	-	18,983	3,128,329
Excess (deficiency) of receipts over disbursements	15,359	-	-	-	-	200	(101)	104,739
Cash and investments - ending	\$ 15,359	\$ -	\$ -	\$ 2,139	\$ 678	\$ 3,538	\$ (101)	\$ 1,005,176

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Township	Park And Recreation	Township Assistance	Rainy Day	Levy Excess	Special Fire Territory General	Special Fire Territory Equipment	Fire House Building Fund
Cash and investments - beginning	\$ 646,024	\$ 58,193	\$ 30,288	\$ 55,981	\$ 3,702	\$ 9,891	\$ 117,946	\$ 27,954
Receipts:								
Taxes	104,332	8,424	-	-	-	1,973,992	239,501	-
Intergovernmental receipts	165,036	131,860	-	-	-	362,585	10,010	-
Charges for services	-	4,955	-	-	-	-	-	-
Other receipts	50,081	1,529	-	-	-	82,444	10,002	-
Total receipts	<u>319,449</u>	<u>146,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,419,021</u>	<u>259,513</u>	<u>-</u>
Disbursements:								
Personal services	81,390	18,825	-	-	-	-	-	-
Supplies	15,489	5,619	-	-	-	-	-	-
Other services and charges	33,123	10,171	2,120	-	-	2,391,688	-	-
Capital outlay	169	47,123	-	-	-	-	338,525	-
Other disbursements	37,137	37,169	-	-	3,702	-	-	-
Total disbursements	<u>167,308</u>	<u>118,907</u>	<u>2,120</u>	<u>-</u>	<u>3,702</u>	<u>2,391,688</u>	<u>338,525</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>152,141</u>	<u>27,861</u>	<u>(2,120)</u>	<u>-</u>	<u>(3,702)</u>	<u>27,333</u>	<u>(79,012)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 798,165</u>	<u>\$ 86,054</u>	<u>\$ 28,168</u>	<u>\$ 55,981</u>	<u>\$ -</u>	<u>\$ 37,224</u>	<u>\$ 38,934</u>	<u>\$ 27,954</u>

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Fire House Debt	FIRE EQUIPMENT DEBT	Emergency Fire Loan	Ball Park	Staser Cemetery	Fire Equipment Fund	Scott Land Sale	Purchase of Land
Cash and investments - beginning	\$ 20,289	\$ -	\$ 422	\$ (627)	\$ -	\$ 445	\$ 12,238	\$ 817
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	5,329	-	-	-	-
Other receipts	164,935	-	-	-	-	-	-	-
Total receipts	164,935	-	-	5,329	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	6,315	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	169,062	-	-	-	-	-	-	-
Total disbursements	169,062	-	-	6,315	-	-	-	-
Excess (deficiency) of receipts over disbursements	(4,127)	-	-	(986)	-	-	-	-
Cash and investments - ending	\$ 16,162	\$ -	\$ 422	\$ (1,613)	\$ -	\$ 445	\$ 12,238	\$ 817

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PARK BOND	DONATIONS	FIRE EQUIPMENT FUND	Fire Equipment Debt	Park Donations	Park Shelter Rental Fees	Payroll Deduction	Totals
Cash and investments - beginning	\$ 15,359	\$ -	\$ -	\$ 2,139	\$ 678	\$ 3,538	\$ (101)	\$ 1,005,176
Receipts:								
Taxes	111,968	-	-	-	-	-	-	2,438,217
Intergovernmental receipts	4,873	-	-	-	-	-	-	674,364
Charges for services	-	-	-	-	-	1,475	-	11,759
Other receipts	5,253	-	-	-	-	-	13,599	327,843
Total receipts	122,094	-	-	-	-	1,475	13,599	3,452,183
Disbursements:								
Personal services	-	-	-	-	-	-	-	100,215
Supplies	-	-	-	-	-	-	-	21,108
Other services and charges	-	-	-	-	-	-	-	2,443,417
Capital outlay	124,756	-	-	-	-	-	-	510,573
Other disbursements	-	-	-	-	-	-	14,705	261,775
Total disbursements	124,756	-	-	-	-	-	14,705	3,337,088
Excess (deficiency) of receipts over disbursements	(2,662)	-	-	-	-	1,475	(1,106)	115,095
Cash and investments - ending	\$ 12,697	\$ -	\$ -	\$ 2,139	\$ 678	\$ 5,013	\$ (1,207)	\$ 1,120,271

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OTHER INFORMATION

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2021

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 353</u>	<u>\$ 4,100</u>

SCOTT TOWNSHIP, VANDERBURGH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Old National Bank	Lease to Own Fire Truck	\$ 92,246	6/19/2017	12/31/2023
Old National Bank	Lease to Own Fire Truck	92,246	6/19/2017	12/31/2023
Old National Bank	Lease to Own Ambulance	49,928	6/29/2019	12/30/2023
Old National Bank	Lease to Own Ambulance	50,012	6/29/2019	12/30/2023
Old National Bank	Lease to Own Ambulance	<u>53,308</u>	12/27/2021	6/30/2026
Total of annual lease payments		<u>\$ 337,740</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Construction of Fire Station	\$ 650,000	\$ 170,313
Notes and Loans Payable	PARK BOND	<u>395,949</u>	<u>124,756</u>
Total governmental activities		<u>1,045,949</u>	<u>295,069</u>
Totals		<u>\$ 1,045,949</u>	<u>\$ 295,069</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.