

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

EXAMINATION REPORT  
OF  
VAN BUREN TOWNSHIP  
BROWN COUNTY, INDIANA  
January 1, 2006 to December 31, 2007



**FILED**

04/16/2009



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Nettie P. Walls	01-01-02 to 12-31-10
Chairman of the Township Board	Christopher Bryan	01-01-06 to 12-31-06
	Gary Oliver	01-01-07 to 12-31-07
	Rick White	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF VAN BUREN TOWNSHIP, BROWN COUNTY, INDIANA

We have examined the financial information presented herein of Van Buren Township (Township), for the period of January 1, 2006 to December 31, 2007. The Township's management is responsible for the financial information presented herein. 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 financial information presented herein 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 financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2006 and 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

March 17, 2009

VAN BUREN TOWNSHIP, BROWN COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL FUND TYPES  
As Of And For The Years Ended December 31, 2006 And 2007

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
Township	\$ (6,350)	\$ 37,578	\$ 36,777	\$ (5,549)
Dog	722	480	1,202	-
Township Assistance	6,082	23,312	7,754	21,640
Firefighting	2,303	9,392	11,544	151
Melot Cemetery	2,445	83	125	2,403
Grandview Church	2,555	1,665	1,595	2,625
Totals	<u>\$ 7,757</u>	<u>\$ 72,510</u>	<u>\$ 58,997</u>	<u>\$ 21,270</u>

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ (5,549)	\$ 36,258	\$ 29,799	\$ 910
Township Assistance	21,640	6,245	15,321	12,564
Firefighting	151	10,857	13,552	(2,544)
Melot Cemetery	2,403	90	275	2,218
Grandview Church	2,625	583	801	2,407
Totals	<u>\$ 21,270</u>	<u>\$ 54,033</u>	<u>\$ 59,748</u>	<u>\$ 15,555</u>

The accompanying notes are an integral part of the financial information.

VAN BUREN TOWNSHIP, BROWN COUNTY  
NOTES TO FINANCIAL INFORMATION

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, culture and recreation, 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. However, Brown County is behind in billing and collecting taxes due to the 2002 reassessment. Property taxes for 2005 payable 2006 were not settled until August 2007. Property taxes for 2006 payable 2007 were billed and mailed to tax payers with a due date of December 1, 2008.

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.

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS

OVERPAYMENT OF COMPENSATION AND OTHER EXPENSE REIMBURSEMENTS

Nettie P. Walls, Trustee, received payments during the examination period, for salary, office rent, phone expense, and travel reimbursement which exceeded the amounts approved by the Township Board. Included in the amount received for compensation during 2006 was an \$800 check made out to the U.S. Treasury on November 28, 2006, that the Trustee indicated was deposited into her personal bank account to be used to pay self-employment taxes. An analysis of the approved amounts and the amounts actually paid are detailed in the following schedule:

Description	Salary	Office Rent	Phone Expense	Travel Reimbursement	Totals
Approved budget amounts for 2006	\$ 9,500.00	\$ 3,600.00	\$ 600.00	\$ 650.00	\$ 14,350.00
Amounts received by Trustee during 2006	<u>14,050.00</u>	<u>1,000.00</u>	<u>600.00</u>	<u>900.00</u>	<u>16,550.00</u>
Total underpayments (overpayments) for 2006	<u>\$ (4,550.00)</u>	<u>\$ 2,600.00</u>	<u>\$ -</u>	<u>\$ (250.00)</u>	<u>\$ (2,200.00)</u>
Approved budget amounts for 2007	\$ 10,500.00	\$ 3,600.00	\$ 600.00	\$ 850.00	\$ 15,550.00
Amounts received by Trustee during 2007	11,850.09	3,350.00	600.00	850.00	16,650.09
Reimbursements made by Trustee during 2007	<u>831.03</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>831.03</u>
Total underpayments (overpayments) for 2007	<u>\$ (519.06)</u>	<u>\$ 250.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (269.06)</u>

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 17)

Nettie P. Walls, Trustee, has been requested to make repayments to the Township Fund for the overpayments in the amount of \$2,469.06. (See Summary, page 17)

OFFICE AND TELEPHONE EXPENSES

Nettie P. Walls, Trustee, received office rent during the examination period, in the amount of \$3,600 each year for the use of a home office for the Township. Additional amounts were paid to Standard Mutual Insurance Company for office insurance during 2006 and 2007 in the amounts of \$404.00 and \$275.25, respectively. The Trustee also received telephone expense reimbursements in addition to office rent during 2006 and 2007 in the amounts of \$600.00 each year. However, no evidence was presented for examination to indicate that the phone number is listed in the name of the Township in the phone directory.

IC 36-6-8-3(a) states: "The annual appropriation to a township executive for the expenses of renting an office and telephone and telegraph expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township executive uses a part of the executive's residence for an office, the township legislative body shall appropriate a reasonable sum for that office space."

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

The annual appropriations of a township for the expenses of renting an office and telephone expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township trustee uses a part of his residence as his office, the township board shall appropriate a reasonable sum for that office space.

The following audit position should cover all situations for reimbursement of telephone expenses:

1. A separate township office exists and has a telephone(s) listing in the telephone directory in the name of the township, 100% of the proper monthly telephone service billing and long distance township business calls may be paid.
2. The township office is in the home with a separate phone line for township business and that phone line is listed separately in the directory. The 100% reimbursement is available for township long distance business calls and also for the monthly billing.
3. If the township office is in the home, and the telephone (only phone) is in the township name in the phone directory, the additional cost of that phone being listed as a township phone is reimbursable. Up to 50% of the base monthly service billing may also be reimbursed if approved by the township board in accordance with IC 36-6-8-3. Additionally, 100% of all documented long distance township business calls may be reimbursed.

Please be advised IC 12-20-5.5-3 provides the township trustee shall ensure adequate access to township assistance services, including a published telephone number in the name of the township. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Every effort should be made by the governmental unit to avoid unreasonable and excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Nettie P. Walls, Trustee, has been requested to make repayments to the Township Fund for office insurance costs that are considered unreasonable and excessive costs to the Township in the amount of \$679.25. (See Summary, page 17)

#### CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of examination:

1. Record balances were not always reconciled to depository balances each month.

IC 5-13-6-1(e) states: "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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance 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)

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

2. Column totals of the various funds were not footed or cross-footed to determine accuracy and completeness of transaction postings. Appropriation balances were not kept throughout the examination period and numerous transactions were not posted to appropriation accounts.

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)

SUPPORTING DOCUMENTATION

Several payments lacked adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established. A similar comment appeared in Report B28657.

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)

CONFLICT OF INTEREST

Payments were made during the examination period, to Robert Walls, husband to the Trustee, in the amount of \$1,440.65 for hauling stone and cleaning up storm damage at the Grandview Church and delivering firewood for township assistance. No record could be found to indicate that conflict of interest statements had been properly filed.

IC 35-44-1-3 states in part:

"(a) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . ."

"(c) This section does not prohibit a public servant from having a pecuniary interest in or deriving a profit from a contract or purchase connected with the governmental entity served . . . (3) if the public servant; (A) is an elected public servant. . . . and (B) makes a disclosure under subsection (d)(1) through (d)(6)."

"(d) A disclosure required by this section must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase. . . ."

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

"(g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (1) the public servant; or (2) a dependent of the public servant who: (A) is under the direct or indirect administrative control of the public servant; or (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. . . ."

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The proper payroll taxes were not withheld from wages paid to the Trustee, the Clerk, and the Board Members for 2006 and 2007. Wages paid to Township Officials were not reported on a W-2 form and no Form 941s were presented for examination.

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)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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)

DEPOSIT OF PUBLIC FUNDS

We noted instances where the Trustee deposited tax distribution checks received from the County Auditor as much as two months after the date of distribution.

IC 5-13-6-1(c) states in part: "The public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month."

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CASH DISBURSEMENTS AND ELECTRONIC PAYMENTS

Several instances were noted in which the Trustee purchased and issued cashier checks to disburse funds for Township Assistance payments. Instances were also noted where electronic payments were made directly from the Township bank account for Township Assistance payments.

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ADVANCE PAYMENTS

Numerous instances occurred during the examination period, in which the Trustee issued checks payable to herself for salary, office rent, and phone expense prior to the services being performed or the expenses being incurred. In one particular instance the Trustee advanced herself \$2,000 of 2007 office rent on December 30, 2006, and then purchased a cashier's check in the amount of \$1,813. The cashier's check was then deposited into the Township bank account to repay the charge against her from the prior Report B28657. The check for \$2,000 was not posted to the Township ledger until January 2, 2007.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

TEMPORARY LOAN

A temporary loan of \$5,000 was made in February 2007 from the Township Assistance Fund to the Firefighting Fund and has not been repaid as of December 31, 2008.

IC 36-1-8-4 concerning temporary loans states in part:

"(a) . . . (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs. (4) The amount transferred must be returned to the other fund at the end of the prescribed period. . . ."

"(b) If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer under this section, the prescribed period may be extended for not more than six (6) months beyond the budget year of the year in which the transfer occurs if the fiscal body does the following: (1) Passes an ordinance or a resolution that contains the following: (A) A statement that the fiscal body has determined that an emergency exists. (B) A brief description of the grounds for the emergency. (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs. (2) Immediately forwards the ordinance or resolution to the state board of accounts and the Department of Local Government Finance."

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

FUND SOURCES AND USES

Funds were disbursed from the Township Assistance Fund for workman's compensation insurance premiums for Township employees, for which no appropriation out of the Township Assistance Fund had been budgeted.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PRESCRIBED FORMS

The following prescribed forms were not always in use or not used in the manner prescribed:

- Township Form 16, Receipt
- Township Assistance Form TA-1, Application for Township Assistance
- Township Form 1C, General Ledger

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)

APPROPRIATIONS

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

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
General Fund	2006	\$ 632
General Fund	2007	5,735

IC 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."

LINE OF CREDIT

The Trustee borrowed funds during the examination period, from National City Bank on several occasions using a home equity line of credit. These funds were deposited into the Township bank account for cash flow purposes.

A governmental unit may not incur indebtedness unless specifically allowed by statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CAPITAL ASSET RECORDS

Information presented for examination did not indicate an inventory or record of capital assets using General Form 369.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Asset Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

VAN BUREN TOWNSHIP, BROWN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 17, 2009, with Nettie P. Walls, Trustee; and Rick White, Chairman of the Township Board. The official response has been made a part of this report and may be found on pages 14 through 16.

VAN BUREN TOWNSHIP TRUSTEE

7768 BECKS GROVE RD

FREETOWN, IN 47235

PH 812-988-7783

State Board of Accounts  
302 W Washington St Room 418  
Indianapolis, IN 46204-2765  
Attn: Chuck Nemeth

March 19, 2009

Official Response to Van Buren Twp Audit for 2006, & 2007

OVERPAYMENT OF COMPENSATION AND OTHER EXPENSE REIMBURSEMENTS

After going over my ledger for 2006 & 2007, I am in agreement that I need to repay The township back the \$2,469.06 for overpayments. These were mainly made in the year of 2006. I know that it is really no excuse, but I did have a very bad year healthwise. I was on heavy medication for the last 6 months of the year, and I was not as vigilant as I should have been. This was not intentional, and I apologize for the error. I will be sending the documentation that I have reimbursed the Twp, with this letter.

I would like to set the record straight at this time. I do not want you to think that I have been greedy, or that I do not have the county and the township at heart. Ever since we were made aware that there was a problem with the company we had hired to do the reassessment, I have done every thing I possibly could, to get Brown County back on track. Amy Couch and I made calls, we met with the Companies who were interested in bidding for the new contract. I met with the DLGF, along with the Co Attorney and the Commissioners to get a contract that we could agree with. I spent hours on the phone, and days with meetings. Then when Nexus had done their part, I worked diligently with the Assessors office to get the things done that they needed to do in order to get rolled to the Auditors office. Then I worked diligently with the Auditors office to get their splits, homesteads etc, so they could get rolled to the Treasurers office. Then the bills went out for reassessment. From then on I spent the major part of my year, working with Nexus on appeals. I can't tell you how many pink correction of errors, along with parcel combines and flat out appeals that I helped process. Nexus had a set number of days that they worked on appeals and corrections in the contract. After those days were up, there was a charge of \$700.00 a day. Believe me, we passed those days months before we were done with all the changes. Every day I sat doing those PINK PAPERS I saved the county \$700.00. I got no extra pay for those days. I got no mileage for those days. Even though the law states that you can and should get paid for each day you work on reassessment, I never turned in a bill. There was \$400.00 in the Auditor budget for Twp

Assessor mileage. However, when we went to the Assessor to get stamps to send out our form 11's, or changes that were made, She informed us that she had no money for postage to send our forms. I went to the Auditor and asked her to transfer this money to postage so that we could send out our notices.

I know that the argument is, that that is county, not township. However, with all due respect, it benefited the townships too. Oh, by the way. When I got home from the Co office bldg, I had to take care of my township business, too. That would take me several hours some evenings, just returning calls. It did not stop at the end of 2005. I spent almost as much time there in 2006 and 2007.

The way I figure it, if only 30 days were counted for the pink papers, at \$700.00 a day, That would be saving the county \$21,000.00.

#### OFFICE AND TELEPHONE EXPENSE

I have also been told to repay \$679.25, which was paid for office insurance. There was no intent to do anything illegal. I was under the impression that that was how the other Twp Trustees handled their insurance. I will reimburse the Twp for this also.

#### CONFLICT OF INTEREST

My husband will be filing the conflict of interest statements. This is something that I was not aware of.

#### FEDERAL AND STATE AGENCIES-COMPLIANCE REQUIREMENTS

It has come to my attention that the EIN the Township had, was no good. I have now obtained a new EIN, and have been set up for EFPTS. This year we will be compliant with Fed and State Requirements for payroll taxes.

#### DEPOSIT OF PUBLIC FUNDS

I do normally deposit the tax distribution checks in a timely manner. I did have an instance where I put the check in my purse to go to the bank, and it simply slipped my mind. I will be more mindful from now on. I will tie a string around my finger, or send myself an e-mail.

#### FUND SOURCES AND USES

The workman's compensation insurance premiums made from the Township Assistance Fund, was not for employees. It is insurance that we are required (by the state), for workers who are working off help that they have received. All 4 townships are covered with one policy. Each year, one trustee pays the total premium, and the other three trustees, pay their 1/4<sup>th</sup>. I do not understand why none of the other trustees were, as Paul

Hardin says, giggered for this. It had to be shown on their books. I checked back in the old ledgers, and we have been paying this since 2002, when the Poor Relief fund was turned over to the township completely, and we began writing the vendor checks from our Poor Relief funds. Before this time, we turned in the vouchers, and claims, and the Co Auditor sent the check.

I checked with a trustee in another county, and he says that he also pays workman comp on poor relief.

#### APPROPRIATIONS

The excess amount expended for 2007 was \$5735.00. \$5000.00 of this was money that was paying back a temporary loan. Believe me, it has been very hard to keep everything in line, because of the fact that we are still 2 years behind in our taxes. Therefore, we do not always have what we need, when we need it. So we have to use what we have, when we have it. Eventually we will get caught up, and if we have any mind left, it will be a lot easier on everyone.

#### CAPITAL ASSET RECORDS

I have never heard of this record. I will look in to it, however.

Sincerely,

 3-22-09

Nettie P Walls

Trustee Van Buren Twp, Brown Co

VAN BUREN TOWNSHIP, BROWN COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Nettie P. Walls, Trustee:			
Overpayment of Compensation and Other Expense Reimbursements, page 6	\$ 2,469.06	\$	\$
Office and Telephone Expenses, pages 6 and 7 Paid by Nettie P. Walls, Trustee, deposited March 23, 2009, check 1524	679.25	3,148.31	-
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Totals	<u>\$ 3,148.31</u>	<u>\$ 3,148.31</u>	<u>\$ -</u>