

B36543

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

EXAMINATION REPORT  
OF  
TAYLOR TOWNSHIP  
HOWARD COUNTY, INDIANA  
January 1, 2008 to December 31, 2009



**FILED**  
04/28/2010



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Information:	
Schedules of Receipts, Disbursements, and Cash and Investment Balances .....	4
Notes to Financial Information .....	5-6
Examination Results and Comments:	
Conflict of Interest Disclosure.....	7
Personal Expenses.....	7
Capital Asset Records .....	8
Internal Controls .....	8
Incorrect Payroll Reporting .....	8-9
Annual Reports.....	9
Bank Account Reconciliations .....	9
Compensation and Benefits .....	10
Overdrawn Cash Balances.....	10
Penalties, Interest, and Other Charges .....	10
Exit Conference.....	11
Official Response .....	12-21

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Dianne Kuntz	01-01-07 to 12-31-10
Chairman of the Township Board	Floyd Richmond (deceased) Jerry Wooldridge	01-01-08 to 04-17-08 04-17-08 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF TAYLOR TOWNSHIP, HOWARD COUNTY, INDIANA

We have examined the financial information presented herein of Taylor Township (Township), for the period of January 1, 2008 to December 31, 2009. 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, 2008 and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

March 30, 2010

TAYLOR TOWNSHIP, HOWARD COUNTY  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2008 And 2009

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 62,794	\$ 48,748	\$ 49,958	\$ 61,584
Township Assistance	112,882	620	27,222	86,280
Firefighting	319,355	166,879	130,969	355,265
Park and Recreation	70,671	55,513	40,087	86,097
FEMA Grant	8,362	-	7,555	807
Insurance Replacement	5,207	-	5,207	-
Rainy Day	2,639	-	-	2,639
Cumulative Fire	122,949	58,630	11,589	169,990
Fiduciary Fund:				
Payroll Withholdings	2,823	18,760	21,522	61
Totals	<u>\$ 707,682</u>	<u>\$ 349,150</u>	<u>\$ 294,109</u>	<u>\$ 762,723</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 61,584	\$ 72,934	\$ 47,811	\$ 86,707
Township Assistance	86,280	24,384	25,300	85,364
Firefighting	355,265	175,023	102,081	428,207
Park and Recreation	86,097	27,557	39,135	74,519
FEMA Grant	807	-	-	807
Rainy Day	2,639	-	-	2,639
Cumulative Fire	169,990	45,684	80,272	135,402
Fiduciary Fund:				
Payroll Withholdings	61	18,577	19,825	(1,187)
Totals	<u>\$ 762,723</u>	<u>\$ 364,159</u>	<u>\$ 314,424</u>	<u>\$ 812,458</u>

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

TAYLOR TOWNSHIP, HOWARD 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. All property taxes collected by the County Treasurer and available for distribution were distributed to the Township on or prior to December 31 of the year collected.

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.

TAYLOR TOWNSHIP, HOWARD COUNTY  
NOTES TO FINANCIAL INFORMATION  
(Continued)

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.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Township joined the Public Employees' Retirement Fund (PERF) as of July 1, 2008, for coverage of the Township Trustee only. In July 2008, the Township paid \$19,587.00 to PERF, which represented the present value of accumulated past service for the Township Trustee. The Township contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. The Township Trustee is eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Township authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

TAYLOR TOWNSHIP, HOWARD COUNTY  
EXAMINATION RESULTS AND COMMENTS

CONFLICT OF INTEREST DISCLOSURE

Gary Kuntz, Clerk, is the spouse of Dianne Kuntz, Trustee. A Uniform Conflict of Interest Disclosure Statement does not appear to have been filed correctly by the Trustee, Dianne Kuntz.

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 . . ."

"(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 . . ."

"(k) As used in this section, 'dependent' means any of the following: (1) The spouse of a public servant. (2) A child, stepchild, or adoptee (as defined in IC 31-3-4-1) of a public servant who is: (A) un-emancipated; and (B) less than eighteen (18) years of age. (3) Any individual more than one-half (1/2) of whose support is provided during a year by the public servant."

PERSONAL EXPENSES

We noted during the period subsequent, an investigation into possible misuse of a township credit card relating to the purchase of gasoline by a Township Fireman. Evidence was provided that charges have been filed in the Howard Circuit Court, but are currently pending.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

TAYLOR TOWNSHIP, HOWARD COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CAPITAL ASSET RECORDS

Information presented for examination did not indicate an accurate or complete inventory or record of capital assets.

Every governmental unit should have a complete inventory of all fixed assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Assets 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)

INTERNAL CONTROLS

The controls over the receipting, disbursing, recording, and accounting for the financial activities: were insufficient. We noted an instance where the actual check issued (computer generated) was to a payee different than that shown in the computer generated disbursement report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

INCORRECT PAYROLL REPORTING

The Township's reporting of wages for both calendar years 2008 and 2009 on Internal Revenue Service Form W-2, contained errors. Wages and withholdings reported did not always agree to the records. The largest of the misreporting was for 2009 for the Township Clerk (under-reported by \$3,858.50). Another employee's wages was under-reported for the year 2009 by \$203.00. Each of the three Township Board members wages were under-reported in 2008 by \$400.00.

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 Manual for Townships, Chapter 13)

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)

TAYLOR TOWNSHIP, HOWARD COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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)

#### ANNUAL REPORTS

The ending balance of the annual report filed for 2009 was not in agreement with the Township's funds ledger by \$58,020.

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)

#### BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination or were incorrect. As of December 31, 2009, the reconciled bank balance was \$11,979.78 more (higher) than the fund record balance. Also, at December 31, 2008, the reconciled bank balances was \$22,043.15 more (higher) than the fund record balance.

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)

TAYLOR TOWNSHIP, HOWARD COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

COMPENSATION AND BENEFITS

Township Form 17, Resolution Establishing Salaries of Township Officers and Employees was not provided for our review for 2008 and 2009.

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)

OVERDRAWN CASH BALANCES

The cash balance of the Payroll Withholding Fund was overdrawn by \$1,187 at December 31, 2009.

The cash 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)

PENALTIES, INTEREST, AND OTHER CHARGES

Information presented for examination indicates that payments to the Internal Revenue Service (IRS) exceeded the Township's obligations (as supported by the IRS W-2 Forms issued and the quarterly IRS 941 Forms filed) by a total of \$4,537.69 (\$2,888.72 in 2008 and \$1,648.97 in 2009). Also, payments to the Indiana Department of Revenue for the period examined, exceeded the Township's obligations (as indicated by the IRS W-2's filed) by \$676.16 (\$315.93 in 2008 and \$360.23 in 2009). Documentation was not presented to identify and/or verify the cause/purpose for these additional/excessive payments. No determination could be made regarding the inclusion of the payment of penalties and/or interest in the undocumented payments listed.

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)

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only 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)

TAYLOR TOWNSHIP, HOWARD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 31, 2010, with Dianne Kuntz, Trustee; Gary Kuntz, Clerk; and Jerry Wooldridge, Chairman of the Township Board. The official response has been made a part of this report and can be found on pages 12 through 21.

# TAYLOR TOWNSHIP TRUSTEE

944 EAST CENTER RD.  
KOKOMO, IN 46902-5387

DIANE KUNTZ  
(765) 453-0466

April 14, 2010

To Whom It May Concern:

This letter is in response to the State Audit performed for the 2008-2009 year for Taylor Township Trustee's office. This letter is to serve as response to the examination results and comments received April 2010. This letter will be structured to fulfill response needs as follows:

**CONFLICT OF INTEREST DISCLOSURE:** Having not been notified of any change to policy, I completed and filed the "Uniform Conflict of Interest Disclosure Statement the same as I have done in the past years. It was received by the State Board of Accounts on February 3, 2009 after being reviewed and agreed upon through the Taylor Township Board. Enclosed you will find a copy of the form, date stamped by the State Board of Accounts. The additional forms are available if requested.

**PERSONAL EXPENSES:** In reference to the use of Taylor Township Public funds, enclosed you will find a copy of the docket number and court date in the prosecution of those involved in the misuse of funds. I am diligently pursuing prosecution and full restitution of all funds misused. (Less than \$200.00)

**CAPITAL ASSET RECORDS:** An inventory of all assets was completed; however, the acquisition value of some property was unavailable as it was purchased prior to my acceptance of the elected office. The acquisition value of said property will be investigated and reported by the end of 2010.

**INTERNAL CONTROLS:** In reference to the matter concerning check issuance, the checks and balances system in place would not allow for a mistake of this manner to occur. Net results, the budgeting computer software being used, will be contacted to review the program as it must be an internal error in the program.

**INCORRECT PAYROLL REPORTING:** The reported underreporting of the Township Clerk is an error. Upon receiving the examination results, I reviewed the W-2 form in question as well as the payroll ledger and found that they matched. There is no misreporting of the Township Clerks wages. The W-2 form is available if requested; however, it is not enclosed as it contains private information. The concern of \$203.00 is due to a stop-payment on a payroll check as the employee had lost the check. The pay of the board members, \$400.00 was paid to each of the two board members to make up for underpayment in 2007. Through an oversight that amount was not reported. An amendment to the 2008 1099s will be made. See enclosed memo from BCR CPA Group.

# TAYLOR TOWNSHIP TRUSTEE

944 EAST CENTER RD.  
KOKOMO, IN 46902-5387

DIANE KUNTZ  
(765) 453-0466

**ANNUAL REPORTS:** The annual report balanced with bank statements. It was stated I may have a soft ware problem within the funds statements. All receipts and disbursements for each calendar year match the bank statements. Net Results will be contacted to review if this is a software issue within the funds

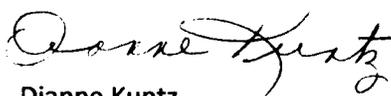
**BANK ACCOUNT RECONCILIATIONS:** Each month our receipts and disbursements balanced with the bank statements. Again this is within the funds statements. Net Results will be contacted to review the software issue. It should also be noted that the auditor stated that this issue would most likely rectify itself, and if not to enter the monies as unidentified funds.

**COMPENSATION BENEFITS:** An examination error showed that the Township Form 17 was not included. I spoke with auditor to inform him that the form 17 was in the budget for the each year. (As each year form 17 is to be filed with the budget) he reported that he was not aware that the forms with the budget. I am including a copy of said form. (Other years available upon request)

**OVERDRAWN CASH BALANCES:** The examination revealed that the Payroll/Withholding Fund overdrawn balance, this is due to payment of the taxes for the last quarter of the year being paid at the beginning of the following year. Since this error, it has been noted that the quarterly taxes should and will be paid during the taxable year.

**PENALTIES, INTERESTS & OTHER CHARGES:** The State and Internal Revenue Service will be contacted to send documentation that there has not been overpayment of any kind. However, I could not provide this documentation in the time needed to be enclosed with this rebuttal. Documentation will be available upon request following my receipt. (We use BCR Accounting of Kokomo) I have documentation of all payments to IRS and the State. No further information was requested of me in this matter from the auditor.

Respectfully Submitted,



Dianne Kuntz

Taylor Township Trustee



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2765

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

February 3, 2009

Taylor Township Trustee  
944 East Center Road  
Kokomo, Indiana 46902

Conflict of Interest  
Disclosure Statement:  
See Attached

To Whom It May Concern:

Enclosed please find a date-stamped copy of the conflict of interest statement(s) filed with this Agency. We have entered the statement(s) into the public records of this Agency and have forwarded a copy of the statement to the State Ethics Commission for indexing. In addition, we have placed a copy in our data file of the appropriate unit for review in the next audit.

The State Board of Accounts is given the responsibility for receiving conflict of interest statements in Indiana Code 35-44-1-3. We do not review the conflict of interest statements for compliance with Indiana Code 35-44-1-3 or any other statutory provisions upon filing. Therefore, persons filing conflict of interest statements may wish to consult either the unit attorney or a private attorney on this matter.

If we may be of further assistance to you, please do not hesitate to contact this office.

Very truly yours,

A handwritten signature in black ink, appearing to read "Paul Lottes".

Paul Lottes  
General Counsel

PL:dsk

Enclosure

cc: Vigo; Taylor Township Trustee; State Ethics Commission

Taylor TWP

RECEIVED  
FEB 03 2009  
STATE BOARD OF ACCOUNTS

UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT

(Pursuant To and In Compliance With Indiana Code (35-44-1-3))

- 1. Name of Public Servant Submitting Statement: Gary Kuntz
- 2. Title or Position With Governmental Entity: Clerk
- 3. Governmental Entity: Taylor Township
- 4. This statement is submitted (check One)

A.  as an annual disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis, with or from particular contractors or vendors; or

B.  as single transaction disclosure statement, as to my financial interest in specific contract or purchase connected with the governmental entity, which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor.

- 5. Name(s) of contractor (s) or vendor (s) Gary Kuntz / Grounds specialist
- 6. Description of Contract(s): (Describe the kind of contract involved, names or parties involved (other than those disclosed above, the effective date and term or contract or transactions date of purchase if reasonable determinable. (Dates required if 4 (b) is selected above Snow removal, mowing, rubbish removal, ball diamond maint. & parking lot maint

- 7. Description of My Financial Interest, (Describe in what manner the Public servant expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s). If reasonably determinable, state the approximate dollar value of such profit or benefit;  
Payment per occurrence of above services

(Attach extra pages if additional space is needed)

- 8. Approval of Appointing Office or body (to be completed only if the public servant holds a non Elective office or position)  
I (We) being the Taylor Twp Board & Trustee  
(Title of Office or Name of Governing Body)  
OF Taylor Township of Howard Co  
(Name of Governmental Entity)

and having the power to appoint the above named public servant to the public position to which he or she holds. Hereby approve the participation of the appointed disclosing public servant in the above described contracts(s) or purchases(s) in which said





# JAMES R. FLEMING

PROSECUTING ATTORNEY  
HOWARD COUNTY, INDIANA  
62<sup>ND</sup> JUDICIAL CIRCUIT

April 7, 2010

Taylor Township Trustee's Office  
Attn: Diane Kuntz  
944 East Center Road  
Kokomo, IN 46902

RE: State of Indiana v. Justin T. Cook  
In the Howard Circuit Court  
Cause No. 34C01-1003-FD-00055

Dear Ms. Kuntz:

Please be advised that the Court has set the above-referenced matter for Pre-trial Conference and Jury Trial. The Pre-trial Conference has been set for **Wednesday, July 21, 2010, at 9:00 a.m.** and the Jury Trial has been set for **Tuesday, August 10, 2010, at 8:30 a.m.**, in the Howard Circuit Court.

In the meantime, if you have any questions, please do not hesitate in contacting me.

Sincerely,

Mark A. McCann  
Chief Deputy Prosecuting Attorney  
62nd Judicial Circuit

MAM/lm

**ENFORCEMENT DIVISION**  
Howard County Courthouse  
Kokomo, IN 46901  
765-456-2230 Office  
765-456-2505 Fax

**IV-D/CHILD SUPPORT**  
Howard County Courthouse  
Kokomo, IN 46901  
765-456-2231 Office  
765-456-2235 Fax



April 13, 2010

TO: Whom It May Concern  
RE: Taylor Township of Howard Co.

We have been made aware that in 2008 \$400 was paid to each of two board members to make up for an under payment in 2007. Through an oversight that amount was not reported to us to include in the accounting for 2008. We will be amending the 2008 1099s in the near future to reflect that oversight.

Respectfully,

A handwritten signature in black ink, appearing to read "Clinton C. Coon".

Clinton C. Coon, CPA

RESOLUTION  
 CONCERNING THE APPOINTMENT OF OFFICERS AND EMPLOYEES

BE IT RESOLVED by the Board of Trustees of the

Taylor Township  
Howard County, Indiana

That pursuant to IC 36-6-6-10(b), the salaries stated below are fixed for the officers and employees of the township for the year \_\_\_\_\_

POSITION OF OFFICE	Number of Positions	Rate of Compensation	Per *
Township Trustee Township Duties	1	18,000.00	yr.
(1) Assessing Duties (not county portion)			
Total for Township Trustee	1	18,000.00	
Township Clerk	1	4,800.00	yr.
Members of the Township Board	3	1,000.00	yr.
Fire Department Personnel			
<u>Data Entry</u>	1	1,250.00	yr.
Poor Relief Personnel			
Supervisors of Other Assistants	1	10,050.00	yr.
Investigators			
Supervisors of Other Assistants			
Other Assistants			
Other Employees (Detail)			
<u>Grounds Keeper Fire &amp; Recreation</u>	1	9,500.00	yr.

ADOPTED this 16 day of Jan 2007

Attest: Deane Test  
 TOWNSHIP TRUSTEE

Floyd J. Richmond  
Jerry G. Boldridge  
 MEMBERS OF THE TOWNSHIP BOARD

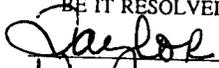
Show: per year, per month, per day, etc.

include in this resolution ALL officers and employees of the township, except elected township assessors and deputies and employees of elected township assessors.

IC 36-6-6-10(e) states "In a township that does not elect a township assessor under IC 36-6-5-1, the township legislative body may appropriate available township funds for the salary of a township assessor."

## RESOLUTION RECOMMENDING SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES

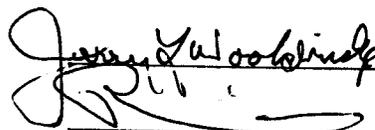
BOYCE FORMS • SYSTEMS 1-800-382-8702 AEB-TR-17 111

BE IT RESOLVED by the Township Board of  
 Township  
 County, Indiana

That pursuant to IC 36-6-6-10(b), the salaries stated below are fixed for the officers and employees of the township for the year \_\_\_\_\_

POSITION OF OFFICE	Number of Positions	Rate of Compensation	Per *
Township Trustee Township Duties	1	18,000	YR
(1) Assessing Duties (not county portion)			
Total for Township Trustee			
Township Clerk	1	4,800	YR
Members of the Township Board	3	11,000	YR
Fire Department Personnel			
Poor Relief Personnel			
Supervisors of Other Assistants	1 upto	8,050	YR
Investigators	1 upto	2,000	YR
Supervisors of Other Assistants			
Other Assistants			
Other Employees (Detail)			

ADOPTED this 30 day of Aug 2008



Attest:   
TOWNSHIP TRUSTEE

MEMBERS OF THE TOWNSHIP BOARD

\*Show: per year, per month, per day, etc.

Include in this resolution ALL officers and employees of the township, except elected township assessors and deputies and employees of elected township assessors.

(1) IC 36-6-6-10(e) states "In a township that does not elect a township assessor under IC 36-6-5-1, the township legislative body may appropriate available township funds to supplement the salaries of elected or appointed officers to compensate them for performing assessing duties. However, in any calendar year no officer or employee may receive a salary and additional salary supplements which exceed the salary fixed for that officer or employee under subsection (b)."

## RESOLUTION RECOMMENDING SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES

BOYCE FORMS • SYSTEMS 1-800-382-8702 AEB TR-17 111

BE IT RESOLVED by the Township Board of

Layton Township  
Howard County, Indiana

That pursuant to IC 36-6-6-10(b), the salaries stated below are fixed for the officers and employees of the township for the year \_\_\_\_\_

POSITION OF OFFICE	Number of Positions	Rate of Compensation	Per *
Township Trustee Township Duties	1		
(1) Assessing Duties (not county portion)			
Total for Township Trustee	1	18,000	Yr.
Township Clerk	1	4,800	Yr.
Members of the Township Board			
Pres	1	1,000	Yr.
Sec	1	1,000	Yr.
Mem	1	1,000	Yr.
Fire Department Personnel			
Poor Relief Personnel			
Supervisors of Other Assistants			
Investigators			
Supervisors of Other Assistants			
Other Assistants			
Other Employees (Detail)			
Office assistant investigator	1	9.00	hr.

ADOPTED this 8 day of Sept 2009

Attest: Deanne Kertz  
TOWNSHIP TRUSTEE

Jerry Lubalinski  
MEMBERS OF THE TOWNSHIP BOARD

\*Show: per year, per month, per day, etc.

Include in this resolution ALL officers and employees of the township, except elected township assessors and deputies and employees of elected township assessors.

(1) IC 36-6-6-10(e) states "In a township that does not elect a township assessor under IC 36-6-5-1, the township legislative body may appropriate available township funds to supplement the salaries of elected or appointed officers to compensate them for performing assessing duties. However, in any calendar year no officer or employee may receive a salary and additional salary supplements which exceed the salary fixed for that officer or employee under subsection (b)."