

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

EXAMINATION REPORT
OF
KNIGHT TOWNSHIP
VANDERBURGH COUNTY, INDIANA
January 1, 2008 to March 31, 2010



FILED
08/11/2010

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:	
Undocumented Improper Purchases.....	7-9
Disbursement Documentation (Unidentified Purposes)	9-13
Overpayment of Payroll.....	13-15
Advance Payments.....	15-16
Other Charges	16-17
Official Bond	17
Board of Finance	17
Interest on Investments	18
Appropriations.....	18
Overdrawn Fund Balances	18
Capital Asset Records	18-19
Cash Disbursements	19
Contracts	19
Prescribed Forms	19
Supporting Documentation	19-20
Credit Cards.....	20
Garnishment	21
Charges Filed Against Linda K. Durham, Former Township Trustee.....	21
Examination Costs – Missing Funds	21
Official Bond Information	21-22
Exit Conference.....	23
Summary	24
Affidavit	25

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Linda K. Durham Tonda A. Pauley (Interim) Kathryn Martin	01-01-07 to 03-11-10 03-12-10 to 03-29-10 03-30-10 to 12-31-10
Chairman of the Township Board	Suzanne Nicholson Thomas Shelter Norm Kniese	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 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

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the financial information presented herein of Knight Township (Township), for the period of January 1, 2008 to March 31, 2010. 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, 2009 and March 31, 2010, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

May 20, 2010

KNIGHT TOWNSHIP, VANDERBURGH 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, 2009 and March 31, 2010

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 257,140	\$ 131,343	\$ 122,726	\$ 265,757
Township Assistance	355,086	245,589	328,845	271,830
Firefighting	57,838	166,874	191,000	33,712
Levy Excess	3,570	-	3,570	-
Cumulative Fire	42,819	71,278	80,000	34,097
Fiduciary Fund:				
Payroll Withholdings	2,099	38,286	40,385	-
Totals	<u>\$ 718,552</u>	<u>\$ 653,370</u>	<u>\$ 766,526</u>	<u>\$ 605,396</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 265,757	\$ 43,869	\$ 134,581	\$ 175,045
Township Assistance	271,830	284,926	572,675	(15,919)
Firefighting	33,712	244,965	205,000	73,677
Cumulative Fire	34,097	66,999	95,000	6,096
Fiduciary Fund:				
Payroll Withholdings	-	38,197	38,900	(703)
Totals	<u>\$ 605,396</u>	<u>\$ 678,956</u>	<u>\$ 1,046,156</u>	<u>\$ 238,196</u>
	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 03-31-10
Governmental Funds:				
Township	\$ 175,045	\$ 15,251	\$ 65,173	\$ 125,123
Township Assistance	(15,919)	21,452	158,130	(152,597)
Firefighting	73,677	-	-	73,677
Cumulative Fire	6,096	-	-	6,096
Fiduciary Fund:				
Payroll Withholdings	(703)	15,035	16,374	(2,042)
Totals	<u>\$ 238,196</u>	<u>\$ 51,738</u>	<u>\$ 239,677</u>	<u>\$ 50,257</u>

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

KNIGHT TOWNSHIP, VANDERBURGH 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, 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.

KNIGHT TOWNSHIP, VANDERBURGH 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 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. All full-time employees are 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.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS

UNDOCUMENTED IMPROPER PURCHASES

The former Trustee, Linda K. Durham, was the authorized user of a FIA Credit Card listed on the Knight Township Trustee Company Account and started using the credit card in February 2008. The purchases using the credit card were not supported by a receipt or invoice. The purchases were personal in nature and consisted of purchases from Autozone, Walmart, Insight Cable, The Vineyard, Bath & Body, Target, Gamestop, GLI Greyhoundlines, Western Union (money orders), DIS Disney Movie Club, Amazon Marketplace, Toysrus, Marina Pointe, NFI www.netflix.com, Red Roamans Tel Ord, Sams Club, APL itunes, Walgreens, Classmates.com, Auction Express, FTD Zeidler Floral, LA Nails, Gold and Gifts, Mineral Makeup, Afterthoughts, Spencer Gifts, Hot Topic, Max Rave, Airbrush Alley, Hair Straightener, Claire's Boutiques, Wet Seal, Showplace Cinemas, Camaier Transportation, six New Kids on the Block tickets, ILoveAllAccess.com, Cash advances, several payments by Paypal, Bonkerz, Kangaroo Express, Shell Oil, Huck's Food and Fuel, Circle K, Thornton's, Wesselman's, Schnuck Market, Simpson's Supermarket, Highland Products, Old Fashioned Butcher, McDonald's, KFC, Domino's Pizza, Taco Bell, Hacienda Restaurant, Dairy Queen, Rally's, Sirloin Stockade, Little Caesars, TGI Friday's, Papa Johns, Hardee's, Arby's, Starbucks, Culver's, Pizza Hut, Donut Bank, Golden Corral, Charles Mongolian BBQ, China Experience, The Olive Garden, Black Buggy Restaurant, Gattitown Pizza, Sprint Wireless and Unity Taxi.

The former Chief Deputy, Tonda A. Pauley, was also the authorized user of a second FIA Credit Card listed on the Knight Township Company Account and started using the credit card in September 2009. The purchases using the credit card were not supported by a receipt or invoice. The purchases were personal in nature and consisted of purchases from ATT (Cons Phone Payment), Walgreens, Office Depot, Schnuck's Market, Motomart, Thorntons, Foot Action, Barnes and Noble and Huck's Food and Fuel.

Payments for credit card charges were made by check from the Township and Township Assistance Funds and posted to several different budget appropriations within these funds through September 2009. Subsequently, payments were made frequently by phone transfers from the Township's bank account to the credit card company because the credit card had a limit of \$2,000 and purchases by the credit card increased rapidly in September 2009 through February 2010. The phone transfers were also posted to several different budget appropriations within the Township and Township Assistance Funds.

The following is a list of charges by billing dates and payments made on the credit card:

Summary of Undocumented Improper Purchases					
Billing Dates	Payments Date	Check Number	Charges by Linda K. Durham	Charges by Tonda A. Pauley	Total Township Payments
03-10-08			\$ 1,226.27	\$ -	\$ -
	03-17-08	12441			1,226.27
04-10-08			736.46	-	736.46
	04-21-08	12532			
06-10-08			386.71	-	386.71
	06-18-08	12684			
07-10-08			133.72	-	133.72
	07-15-08	12823			
08-10-08			1,240.89	-	1,240.89
	08-18-08	13018			

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Summary of Undocumented Improper Purchases					
Billing Dates	Payments Date	Check Number	Charges by Linda K. Durham	Charges by Tonda A. Pauley	Total Township Payments
09-10-08			471.77	-	
	09-22-08	13134			471.77
10-10-08			80.50	-	
	10-20-08	13229			80.50
11-08-08			173.32	-	
	11-21-08	13309			173.32
12-10-08			1,561.74	-	
	12-23-08	13445			1,561.74
01-10-09			509.23	-	
	01-21-09	13478			509.23
02-10-09			1,471.35	-	
	02-17-09	13557			1,471.35
03-10-09			245.26	-	
	03-16-09	13623			246.00
04-10-09			427.44	-	
	04-20-09	13721			426.70
05-10-09			170.47	-	
	05-18-09	13861			170.47
06-10-09			200.79	-	
	06-17-09	14115			200.79
07-10-09			187.34	-	
	07-22-09	14222			187.34
08-10-09			276.62	-	
	08-31-09	14366			276.62
	09-01-09	14376			1,496.78
09-10-09			1,995.19	32.39	
	09-15-09	bank eft			1,934.75
	10-02-09	14520			560.00
	10-09-09	bank eft			1,643.32
10-10-09			2,006.95	1,613.48	
	10-19-09	14539			2,000.00
11-10-09			2,048.84	484.83	
	11-16-09	bank eft			2,300.00
	11-30-09	bank eft			1,242.00
12-10-09			8,037.48	406.25	
	12-02-09	bank eft			2,500.00
	12-10-09	bank eft			2,800.00
	12-15-09	bank eft			2,000.00
	12-18-09	bank eft			2,000.00
	12-23-09	bank eft			2,000.00

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Summary of Undocumented Improper Purchases					
Billing Dates	Payments Date	Check Number	Charges by Linda K. Durham	Charges by Tonda A. Pauley	Total Township Payments
01-10-10			10,189.88	495.15	
	01-08-10	bank eft			1,500.00
	01-22-10	bank eft			1,600.00
	01-22-10	bank eft			1,000.00
	02-01-10	bank eft			2,000.00
02-10-10			5,656.83	204.13	
	02-11-10	bank eft			2,265.42
	02-12-10	bank eft			1,568.40
	02-22-10	bank eft			1,500.00
	02-23-10	bank eft			1,712.21
03-10-10			6,807.79		
04-10-10			<u>782.87</u>	<u>-</u>	<u>-</u>
			<u>\$ 47,025.71</u>	<u>\$ 3,236.23</u>	<u>\$ 47,922.76</u>

bank eft = transfer by phone from bank account to credit card account

We are requesting repayment of the undocumented improper disbursements in the amount of \$47,025.71 from the former Trustee, Linda K. Durham. (See Summary, page 24)

We are requesting repayment of the undocumented improper disbursements in the amount of \$3,236.23 from the former Chief Deputy, Tonda A. Pauley. (See Summary, page 24)

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)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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)

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

DISBURSEMENT DOCUMENTATION (UNIDENTIFIED PURPOSES)

Payments to Township Trustee

The former Trustee, Linda K. Durham, received several payments from Township funds from September 17 through December 21 of 2009 that were not supported by a receipt, invoice or travel claim. During 2009, the Trustee had paid her full salary to herself by August 6, 2009, and the undocumented payments started in September 2009. These payments were posted to various budget appropriations in the Township and Township Assistance Funds, such as Travel Expense, Operating Supplies, Repair and Maintenance Supplies, Repairs and Maintenance, Salary of Clerical Help, Care of Cemeteries (Lawn Maintenance), Insurance, Utility Services, Printing, Telephone Rental, PERF, Postage, Other, Social Security - Civic Township's share, Employee Benefits and Printing and Advertising. Payments made in 2009 are listed below:

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>
09-17-09	14404	\$ 489.58
09-29-09	14416	200.00
11-25-09	14481	100.00
10-05-09	14521	200.00
10-16-09	14533	825.00
10-20-09	14542	175.00
10-23-09	14547	200.00
10-28-09	14557	120.00
11-02-09	14625	175.00
11-03-09	14628	650.00
11-06-09	14631	350.00
11-10-09	14636	850.00
11-20-09	14645	600.00
12-11-09	14742	325.00
12-21-09	14752	<u>300.00</u>
Total		<u>\$ 5,559.58</u>

Payments to Chief Deputy

Linda K. Durham, former Trustee, made several payments from Township funds to the Chief Deputy, Tonda A. Pauley that were not supported by a receipt, invoice or travel claim. These payments were posted to various budget appropriations in the Township and Township Assistance Funds, such as Travel Expense - Investigators, Postage, Operating Supplies, Stationary and Office Supplies, Repairs and Maintenance and Repair and Maintenance Supplies. Payments made in 2008 and 2009 are listed below:

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Date</u>	<u>Check Number</u>	<u>Amount</u>
03-13-08	12439	\$ 14.00	01-09-09	13464	\$ 10.00
03-24-08	12456	18.24	02-13-09	13553	10.00
03-25-08	12488	6.00	03-27-09	13641	15.00
04-01-08	12504	4.80	06-25-09	14133	25.00
04-04-08	12506	6.00	07-10-09	14209	40.00
04-09-08	12508	3.20	07-21-09	14217	40.00
04-10-08	12510	7.20	07-22-09	14227	25.00
04-24-08	12535	5.60	07-23-09	14232	40.00
05-14-08	12599	5.20	07-30-09	14284	20.00
06-18-08	12686	8.00	08-04-09	14286	20.00
07-08-08	12817	14.00	08-04-09	14287	40.00
07-11-08	12821	8.00	08-07-09	14294	40.00
07-28-08	12840	10.00	08-08-09	14295	30.00
08-12-08	13012	15.00	08-11-09	14300	30.00
08-22-08	13029	10.00	08-14-09	14301	60.00
09-05-08	13116	15.00	08-18-09	14307	20.00
09-12-08	13120	15.00	09-01-09	14377	25.00
09-15-08	13121	20.54	09-04-09	14381	250.00
09-25-08	13140	10.00	09-09-09	14386	20.00
11-14-08	13304	10.00	09-11-09	14394	50.00
12-11-08	13379	15.00	09-25-09	14414	109.00
12-23-08	13393	10.00	10-13-09	14525	30.00
			08-24-09	14620	40.00
			11-09-09	14635	120.00
Total for 2008		<u>\$ 230.78</u>	Total for 2009		<u>\$ 1,109.00</u>

Payments to Skimonic LLC

Linda K. Durham, former Trustee, made payments from Township funds to Skimonic LLC, that were not supported by a receipt or invoice. The Detail of Disbursements Ledger and Vendor Listing showed payments made to Skimonic LLC, but the checks were made out to Joseph Skimehorn, an employee of Knight Township who began employment with Knight Township on October 15, 2009. These disbursements to Joseph Skimehorn were between November 25 and December 4 of 2009 and between January 1 and January 11 of 2010. These disbursements were posted to the Township and Township Assistance Funds Repairs and Maintenance and Computer & Programs budget appropriations. Payments are listed below:

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

<u>Date</u>	<u>Check Number</u>		<u>Amount</u>
11-25-09	14480	Skimonic LLC	\$ 100.00
12-03-09	14717	Skimonic LLC	100.00
12-21-09	14751	Skimonic LLC	350.00
12-04-09	14734	Skimonic LLC	<u>350.00</u>
Total for year of 2009			<u>900.00</u>
01-01-10	14858	Skimonic LLC	475.00
01-11-10	14885	Skimonic LLC	<u>450.00</u>
Total for year of 2010			<u>925.00</u>
Grand total			<u><u>\$ 1,825.00</u></u>

The ledger showed the company name, but the checks were made out to Joseph Skimehorn.

Payments to Matthew Burden and Joseph Skimehorn

Linda K. Durham, former Trustee, made payments from Township funds to Matthew Burden and Joseph Skimehorn, employees of the Township, of \$326 each. There were no receipts or invoices to document the reason for these payments. These payments were posted to PERF and Repair and Maintenance budget appropriations of the Township and Township Assistance Funds. A list of these payments is listed below:

<u>Date</u>	<u>Check Number</u>		<u>Amount</u>
11-20-09	14644	Joseph Skimehorn	\$ 326.00
12-03-09	14718	Matthew Burden	<u>326.00</u>
Total			<u><u>\$ 652.00</u></u>

Invoice Received after Trustee's Resignation

An invoice with a statement date of April 20, 2010, was received from LTD Commodities LLC, at the Township Office with a six (6) month past due balance of \$314.70. The past due invoice is not supported by a receipt or invoice explaining the reason for the purchase.

The following schedule is a summary of the undocumented disbursements for unidentified purposes:

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Summary of Undocumented Disbursements

	<u>Amount</u>
Linda K Durham	
2009	\$ 5,559.58
Tonda Pauley	
2008	230.78
2009	1,109.00
Payments to Skimonik LLC (Joseph Skimehorn)	
2009	900.00
2010	925.00
Payments to Matthew Burden and Joseph Skimehorn	
2009	652.00
Unpaid Invoice from LTD Commodities LLC	
2010	<u>314.70</u>
	<u>\$ 9,691.06</u>

We are requesting repayment of the undocumented disbursements for unidentified purposes in the amount of \$9,691.06 from the former Trustee, Linda K. Durham. (See Summary, page 24)

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)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

OVERPAYMENT OF PAYROLL

Township Trustee

Linda K. Durham, former Trustee, resigned March 11, 2010. The Trustee was overpaid at the time of resignation. The Trustee paid herself twelve (12) bi-weekly payroll checks between January 1 and March 10 of 2010. There are fifty (50) business days from January 1 thru March 11 of 2010 and she is entitled to \$6,037.26 in salary for 2010. The total amount of salary paid in 2010 to the Township Trustee totaled \$14,490. Therefore, Linda K. Durham, former Trustee, was overpaid a total of \$8,452.74 in 2010.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Chief Deputy

Tonda A. Pauley, Chief Deputy, resigned April 13, 2010. The Chief Deputy was overpaid at the time of resignation. Linda K. Durham, former Trustee paid the Chief Deputy nine (9) bi-weekly payroll checks between January 1 and March 5 of 2010 and the Chief Deputy paid herself a bi-weekly payroll check on March 17, 2010, while she was the Interim Trustee. She also received another bi-weekly payroll check from the new Trustee, Kathryn Martin on March 30, 2010. Kathryn Martin stated she did not know the employee was being paid in advance. A total of eleven (11) bi-weekly payroll checks were paid during January 1 thru April 13 of 2010. There are seventy-three (73) business days from January 1 thru April 13 of 2010 and the Chief Deputy was entitled to \$10,862.47 in salary for 2010. The total amount of salary paid in 2010 to the Chief Deputy totaled \$16,366.35. Therefore, Tonda A. Pauley, Chief Deputy, was overpaid a total of \$5,503.88 in 2010. The new Trustee and the Township's Attorney agreed to let the Chief Deputy sign a promissory note to repay \$2,178.92 and allowed the difference to count toward vacation days earned. However, the Chief Deputy is only entitled to ten (10) vacation days based on her continuous months of service. The total overpayment of \$5,503.88 less the promissory note of \$2,178.92 equals \$3,324.96, which amounts to twenty-two (22) days at her current salary. Therefore, \$3,324.96 less ten (10) days of vacation totaling \$1,487.85 equals \$1,837.11 overpaid to Tonda A. Pauley, Chief Deputy.

Clerk

Joseph Skimehorn, Clerk, resigned April 13, 2010. The Clerk was overpaid at the time of resignation. Linda K. Durham, former Trustee, paid the Clerk eight (8) bi-weekly payroll checks between January 1 and February 25 of 2010 and the Chief Deputy paid the Clerk a bi-weekly payroll check on March 16, 2010 while she was the Interim Trustee. He also received another bi-weekly payroll check from the new Trustee, Kathryn Martin on March 30, 2010. Kathryn Martin stated she did not know the employee was being paid in advance. A total of ten (10) payroll checks were paid during January 1 thru April 13 of 2010. There are seventy-three (73) business days from January 1 thru April 13 of 2010 and the Clerk was entitled to \$6,177.60 in salary for 2010. The total amount of salary paid in 2010 to the Clerk totaled \$8,461.50. Therefore, Joseph Skimehorn, Clerk, was overpaid a total of \$2,283.90 in 2010. The new Trustee and Township's Attorney agreed to let the Clerk sign a promissory note to repay \$1,321.00 and allowed the difference to count toward vacation days earned. However, the Clerk is not entitled to vacation days because he started October 15, 2009, and he had to work six (6) months to earn five (5) vacation days. Six (6) months from his hire date is April 15, 2010, and he resigned April 13, 2010. The total overpayment of \$2,283.90 less the promissory note of \$1,321.00 equals \$962.90, which amounts to eleven (11) days at his current salary. Since Joseph Skimehorn, Clerk, is not entitled to vacation days, the Clerk was overpaid \$962.90.

Clerical Help

Matthew Burden, Clerical Help, resigned April 13, 2010. The Clerical Help was overpaid at the time of resignation. Linda K. Durham, former Trustee, paid the Clerical Help six (6) bi-weekly payroll checks between January 1 and March 3 of 2010 and the Chief Deputy paid the Clerical Help a bi-weekly payroll check on March 16, 2010, while she was the Interim Trustee. He also received another bi-weekly payroll check from the new Trustee, Kathryn Martin on March 30, 2010. Kathryn Martin stated she did not know the employee was being paid in advance. A total of eight (8) bi-weekly payroll checks were paid during January 1 thru April 13 of 2010. There are seventy-three (73) business days from January 1 thru April 13 of 2010 and the Clerical Help was entitled to \$6,177.60 in salary for 2010. The total amount of salary

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

\$591.60 in 2010. The new Trustee and Township's Attorney allowed the overpayment to count toward vacation days earned. However, the Clerical Help is not entitled to vacation days because he started October 15, 2009 and he had to work six (6) months to earn five (5) vacation days. Six (6) months from his hire date is April 15, 2010, and he resigned April 13, 2010. Since Matthew Burden, Clerical Help, is not entitled to vacation days, the Clerical Help was overpaid \$591.60.

Summary of Overpayment of Payroll

	Linda K. Durham	Tonda A. Pauley	Joseph Skimehorn	Matthew Burden	Total Overpaid
Salary paid in 2010	\$ 14,490.00	\$ 16,366.35	\$ 8,461.50	\$ 6,769.20	
Actual Salary earned as of Resignation	<u>(6,037.26)</u>	<u>(10,862.47)</u>	<u>(6,177.60)</u>	<u>(6,177.60)</u>	
Amount Overpaid	8,452.74	5,503.88	2,283.90	591.60	
Amount to be Repaid per Promissory Note	-	(2,178.92)	(1,321.00)	-	
Amount Allowed for Vacation Days	<u>-</u>	<u>(1,487.85)</u>	<u>-</u>	<u>-</u>	
Total Payroll Overpaid	<u>\$ 8,452.74</u>	<u>\$ 1,837.11</u>	<u>\$ 962.90</u>	<u>\$ 591.60</u>	<u>\$11,844.35</u>

We are requesting repayment of the overpayment of payroll in the amount of \$11,844.35 from the former Trustee, Linda K. Durham. (See Summary, page 24)

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)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

ADVANCE PAYMENTS

Dates of transactions indicate that payroll was paid in advance for the following employees:

Linda K. Durham, former Trustee, was paid in advance during 2008, 2009 and 2010. Linda K. Durham's payroll for 2008 was paid in full by November 13, 2008. The 2009 payroll was paid in full by August 6, 2009. During 2010, Linda K. Durham received twelve (12) bi-weekly payroll checks by March 10, 2010, and she should have only received five (5) bi-weekly payroll checks. The reason for the advance payments in 2008 was two (2) bi-weekly payroll checks were issued on June 3, 2008, July 1, 2008 and October 15, 2008 and three (3) bi-weekly payroll checks were issued on October 1, 2008. Two (2) bi-weekly payroll checks were issued on March 16, 2009, April 20, 2009 and May 5, 2009 and three (3) bi-weekly payroll checks were issued on May 13, 2009 and four (4) bi-weekly payroll checks were issued on April 7, 2009. During 2010 two (2) bi-weekly payroll checks were issued on March 4, 2010 and five (5) bi-weekly payroll checks were issued on March 10, 2010, the day before she resigned. Two (2) of the 2010 checks were cashed before the stop payment of those checks took effect.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Tonda A. Pauley, Chief Deputy, was paid in advance during 2008, 2009 and 2010. Tonda A. Pauley's payroll for 2008 was paid in full by November 11, 2008. The 2009 payroll was paid in full by June 19, 2009. During 2010, Tonda A. Pauley received eleven (11) bi-weekly payroll checks by March 30, 2010 and she should have only received seven (7) bi-weekly payroll checks. The reason for the advance payments in 2008 was two (2) bi-weekly payroll checks were issued on June 3, 2008, July 1, 2008 and October 17, 2008 and three (3) bi-weekly payroll checks were issued on October 1, 2008. The Chief Deputy received multiple checks in 2009 only on one date. Two (2) bi-weekly payroll checks were issued on March 25, 2009, but all twenty-six (26) bi-weekly payroll checks were issued between January 5, 2009 and June 16, 2009. During 2010 no multiple checks were issued on any certain date, but eleven (11) bi-weekly payroll checks were issued between January 4 and March 30, 2010.

Joseph Skimehorn, Clerk, was paid in advance during 2009 and 2010. Joseph Skimehorn's payroll for October 15, 2009 to December 31, 2009, was paid in full by November 5, 2009. During 2010, Joseph Skimehorn received ten (10) bi-weekly payroll checks by March 30, 2010 and he should have only received seven (7) bi-weekly payroll checks. The reason for the advance payments in 2009 was his six (6) bi-weekly payroll checks issued in 2009 were received in a three week period, October 16 to November 5, 2009. Three (3) bi-weekly payroll checks were issued on January 1, 2010 and two (2) bi-weekly payroll checks were issued on February 25, 2010.

Matthew Burden, Clerical Help, was paid in advance during 2009 and 2010. Matthew Burden's payroll for October 15, 2009 to December 31, 2009 was paid in full by November 20, 2009. During 2010, Matthew Burden received eight (8) bi-weekly payroll checks by March 30, 2010 and he should have only received seven (7) bi-weekly payroll checks. The reason for the advance payments in 2009 was his six (6) bi-weekly payroll checks issued in 2009 were received in a five week period, October 16 to November 20, 2009. Two (2) bi-weekly payroll checks were issued on January 1, 2010.

IC 5-7-3-1 states in part: "Public officers may not draw or receive their salaries in advance."

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)

OTHER CHARGES

The following fees paid were noted during our examination:

Overdraft Fees

Overdraft fees of \$875 were assessed, in December 2009, because of insufficient funds in the Old National Bank account.

Stop Payment Fees

Stop payment fees of \$140 were assessed, in March 2010, because a stop payment was put on four payroll checks written by Linda K. Durham, former Trustee, to herself the day before she resigned.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Service Fees

A service fee of \$50 was charged, in February and March 2010, to the Integra Bank account each month, for a total of \$100, because the balance of the account was below the minimum balance for the account. Transfers were being made from the account to the main bank account in Old National Bank that handles all the disbursements for the Township.

<u>Summary of Other Charges</u>	
Overdraft Fees	\$ 875
Stop Payment Fees	140
Service Fees	<u>100</u>
Total	<u>\$ 1,115</u>

We are requested repayment of other charges in the amount of \$1,115.00 from the former Trustee, Linda K. Durham. (See Summary, page 24)

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, Page 13)

OFFICIAL BOND

The 2010 official bond for the Knight Township Trustee was purchased, but was not filed in the Office of the County Recorder.

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder . . ."

BOARD OF FINANCE

The minutes presented for examination did not contain information related to the annual meeting of the board of finance or the election of officers to the board of finance for 2009 and 2010.

IC 5-13-7-6(a) states in part: "Each local board of finance shall meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall . . . Elect, from the board's membership . . . a president; and . . . a secretary. The officers elected hold office until the officers' successors are elected and qualified."

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

INTEREST ON INVESTMENTS

The Township Board resolution approved January 8, 2008, (the resolution was not presented for examination, so the January 8, 2008, minutes were used) stated that interest should be posted to the Township Assistance Fund for interest earned during January, February, March, July, August and September and to the Fire Fighting Fund for interest earned during April, May, June, October, November and December. However, interest earned on bank accounts and the certificate of deposit was posted randomly to the Township Fund and Township Assistance Fund during the examination period.

All interest derived from an investment by a political subdivision under the authority granted by IC 5-13-9-3 shall be deposited, except as otherwise provided by law, in the general fund of the political subdivision or in any other fund the governing board designates specifically or by rule, subject to the modifications and limitations in IC 5-13-9-6. (IC 5-13-9-6(a)) (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 18)

APPROPRIATIONS

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

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Township General	2009	\$ 8,504
Township Assistance	2009	122,937

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."

OVERDRAWN FUND BALANCES

The Township Assistance Fund and Payroll Deductions Fund were overdrawn in 2009 and as of March 31, 2010.

The 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)

CAPITAL ASSET RECORDS

Information presented for examination did not indicate an inventory or record of capital assets. The capital asset records were available in the prior examination, but the capital assets records were not presented for examination for the current examination.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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 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)

CASH DISBURSEMENTS

Disbursements were not always made by check. Some of the payments for the credit card purchases were made by phone transfers from the Township's bank account to the credit card company.

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)

CONTRACTS

Records presented for examination indicate payments were made to Nellis Landscape Service for cemetery mowing based on a proposal and Denny's Lawn Service for mowing the grounds at the Knight Township Office in 2008 and 2009 without a contract. Also payments for legal services were based on a proposal for 2008. No contract was presented for examination for legal services for 2008, 2009 and 2010.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PRESCRIBED FORMS

The following prescribed forms were not in use:

Township Form 17, Resolution Establishing Salaries
of Township Officers and Employees
General Form 369, Capital Asset Ledger
General Form 99A, Employee's Service Record

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 were observed which did not contain adequate supporting documentation such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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)

CREDIT CARDS

The former Trustee, Linda K. Durham, and former Chief Deputy, Tonda A. Pauley, were using a credit card to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

GARNISHMENT

A payroll check issued to Matthew Burden on February 1, 2010, had a garnishment withheld for \$232. Tonda A. Pauley was interim Trustee on March 17, 2010, when a check was issued to the Clerk of Vanderburgh County Court for \$332. The \$232 was posted to the payroll deduction for garnishments and \$100 was posted to the Township Fund. There was no receipt or invoice to show the reason for the extra \$100 to be paid to the Clerk of Vanderburgh County.

We are requesting repayment of the overpayment to the Clerk of Vanderburgh County in the amount of \$100 from the former Interim Trustee, Tonda A. Pauley. (See Summary, page 24)

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)

CHARGES FILED AGAINST LINDA K. DURHAM, FORMER TOWNSHIP TRUSTEE

Charges have been filed in the Vanderburgh County Superior Court, Evansville, Indiana against Linda K. Durham. Count 1 theft, a class D felony, and Count 2 official misconduct, a class D felony (Case # 10-61986).

EXAMINATION COSTS - MISSING FUNDS

The State of Indiana incurred additional examination fees in the investigation of the missing funds. The State of Indiana is requesting reimbursement of examination fees incurred in the amount of \$4,868.64 from the former Trustee, Linda K. Durham. (See Summary, page 24)

Examination costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

OFFICIAL BOND INFORMATION

Linda K. Durham, former Trustee, is covered by a Platte River Insurance Company Indiana Public Official Bond in the amount of \$15,000 for each period of December 31, 2007 to December 31, 2008, and December 31, 2008 to December 31, 2009. The bond for 2010 is covered by Platte River Insurance Company in the amount of \$30,000 for the period of December 31, 2009 to December 31, 2010.

Tonda A. Pauley, former interim Trustee, is covered by a State Farm Fire and Casualty Company Public Official Bond in the amount of \$30,000 for the period of March 11, 2010, and until her successor is selected, which was March 30, 2010.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Until July 1, 2009, IC 5-4-1-18 stated in part:

"(c) The fiscal bodies of the respective units shall fix the amount of the bond . . . township trustees . . . as follows:

- (1) The amount must equal fifteen thousand dollars (\$15,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than fifteen thousand dollars (\$15,000) nor more than three hundred thousand dollars (\$300,000) . . ."

Effective July 1, 2009, IC 5-4-1-18 states in part:

"(c) Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond of. . . township trustees . . . as follows:

- (1) The amount of annual coverage must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount of annual coverage may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount of annual coverage for the officer or employee . . ."

The State Board of Accounts is of the audit position continuation certificates or renewals should not be used in lieu of obtaining the required annual bond coverage. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

KNIGHT TOWNSHIP, VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2010, with Kathryn Martin, Trustee; Norm Kniese, President of the Township Board; and Robert Faulkner, Township Attorney.

The Attorney for Linda K. Durham, former Trustee, was asked by phone on June 2, 2010, if Linda K. Durham would attend an exit conference, but the Attorney declined the offer.

Tonda A. Pauley, former Chief Deputy and Interim Trustee was contacted by phone on May 27, 2010 and again on June 8, 2010, to see if she would attend an exit conference. An affirmation response was not received.

KNIGHT TOWNSHIP, VANDERBURGH COUNTY SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Linda K. Durham, Township Trustee:			
Undocumented Improper Purchases, pages 7 through 9			
Credit Card Purchases			
2008	\$ 6,011.38	\$ -	\$ 6,011.38
2009	17,576.96	-	17,576.96
2010	<u>23,437.37</u>	<u>-</u>	<u>23,437.37</u>
Total Undocumented Improper Purchases	<u>47,025.71</u>	<u>-</u>	<u>47,025.71</u>
Disbursement Documentation (Unidentified Purposes), pages 9 through 13			
Payments to Township Trustee			
2009	5,559.58	-	5,559.58
Payments to Chief Deputy			
2008	230.78	-	230.78
2009	1,109.00	-	1,109.00
Payments to Skimonic LLC (Joseph Skimehorn)			
2009	900.00	-	900.00
2010	925.00	-	925.00
Payment to Joseph Skimehorn			
2009	326.00	-	326.00
Payment to Matthew Burden			
2009	326.00	-	326.00
Unpaid Invoice from LTD Commodities LLC			
2010	<u>314.70</u>	<u>-</u>	<u>314.70</u>
Total Disbursement Documentaion (Unidentified Purposes)	<u>9,691.06</u>	<u>-</u>	<u>9,691.06</u>
Overpayment of Payroll, pages 13 through 15			
2010	<u>11,844.35</u>	<u>-</u>	<u>11,844.35</u>
Other Charges, pages 16 and 17			
Overdraft Fees			
2009	875	-	875
Stop Payment Fees			
2010	140.00	-	140.00
Service Fees			
2010	<u>100.00</u>	<u>-</u>	<u>100.00</u>
Total Other Charges	<u>1,115.00</u>	<u>-</u>	<u>1,115.00</u>
Examination Costs - Missing Funds, page 21	<u>4,868.64</u>	<u>-</u>	<u>4,868.64</u>
Total for Linda K. Durham, former Township Trustee	<u>74,544.76</u>	<u>-</u>	<u>74,544.76</u>
Tonda A. Pauley, former Chief Deputy and Interim Township Trustee			
Undocumented Improper Purchases, pages 7 through 9			
Credit Card Purchases			
2009	2,536.95	-	2,536.95
2010	<u>699.28</u>	<u>-</u>	<u>699.28</u>
Total Undocumented Improper Purchases	<u>3,236.23</u>	<u>-</u>	<u>3,236.23</u>
Garnishment, page 21			
Overpayment of Garnishment			
2010	<u>100.00</u>	<u>-</u>	<u>100.00</u>
Total for Tonda A. Pauley, former Chief Deputy and Interim Township Trustee	<u>3,336.23</u>	<u>-</u>	<u>3,336.23</u>
Totals	<u>\$ 77,880.99</u>	<u>\$ -</u>	<u>\$ 77,880.99</u>

AFFIDAVIT

STATE OF INDIANA)
Vand. COUNTY)

I, Alan C. Linneweber, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Knight Township, Vanderburgh County, Indiana, for the period from January 1, 2008 to March 31, 2010, is true and correct to the best of my knowledge and belief.

Alan C. Linneweber
Field Examiner

Subscribed and sworn to before me this 9th day of August, 2010.

Vanessa A. Williams
Notary Public

My Commission Expires: 2-10-2016

County of Residence: Vanderburgh (Use with Notary)



VANESSA A. WILLIAMS
Notary Public, State of Indiana
Residing in Vanderburgh County
My Commission Expires Feb. 10, 2016