

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

EXAMINATION REPORT

OF

ADDISON TOWNSHIP

SHELBY COUNTY, INDIANA

January 1, 2007 to December 31, 2009



FILED

08/25/2010

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
Examination Results and Comments:	
Repair and Renovation Expense.....	6
Overpayment - Office Rent.....	6
Mowing Private Property	6
Bank Overdraft Fees and Late Payment Charges	6-7
Penalties, Interest and Other Charges	7
Electronic Annual Report.....	7
Official Bond	8
Contracts	8-9
Board Minutes.....	9
Payroll Deductions.....	9-10
Federal and State Agencies – Compliance Requirements	10
List of Employees Not Filed With County Treasurer	10
Deposit of Public Funds.....	10-11
Cash Disbursements	11
Conflict of Interest Disclosure.....	11
Exit Conference.....	12
Official Response	13-14
Summary	15
Affidavit	17

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	James E. Garrett, Sr. Vacant James E. Garrett, Jr.	01-01-07 to 04-28-08 04-29-08 to 05-11-08 05-12-08 to 12-31-10
Chairman of the Township Board	Gael Coulston	01-01-07 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF ADDISON TOWNSHIP, SHELBY COUNTY, INDIANA

We have examined the financial information presented herein of Addison Township (Township), for the period of January 1, 2007 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, 2007, 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

April 15, 2010

ADDISON TOWNSHIP, SHELBY 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, 2007, 2008 And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 110,367	\$ 16,925	\$ 26,756	\$ 100,536
Township Assistance	68,224	27,771	32,871	63,124
Firefighting	48,081	41,091	58,894	30,278
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 226,672</u>	<u>\$ 85,787</u>	<u>\$ 118,521</u>	<u>\$ 193,938</u>
	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 100,536	\$ 13,243	\$ 30,996	\$ 82,783
Township Assistance	63,124	20,935	54,202	29,857
Firefighting	30,278	25,289	29,447	26,120
Rainy Day	-	1,893	293	1,600
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 193,938</u>	<u>\$ 61,360</u>	<u>\$ 114,938</u>	<u>\$ 140,360</u>
	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 82,783	\$ 35,504	\$ 45,297	\$ 72,990
Township Assistance	29,857	54,719	84,523	53
Firefighting	26,120	78,972	37,011	68,081
Rainy Day	1,600	871	2,470	1
Fiduciary Fund:				
Payroll Withholdings	-	4,925	-	4,925
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 140,360</u>	<u>\$ 174,991</u>	<u>\$ 169,301</u>	<u>\$ 146,050</u>

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

ADDISON TOWNSHIP, SHELBY 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.

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.

ADDISON TOWNSHIP, SHELBY COUNTY
EXAMINATION RESULTS AND COMMENTS

REPAIR AND RENOVATION EXPENSES

The Township paid for repairs and renovation expenses to the Township Office which was on property owned by Patricia Garrett, mother of James E. Garrett, Jr., Township Trustee, in the amount of \$6,391.72 during 2009. The Township was reimbursed by Patricia Garrett the amount of \$4,543.38 for these expenditures. James E. Garrett, Jr., was requested to reimburse the Township the amount of \$1,848.34 for the remaining unreimbursed repair, maintenance, and renovation expenses property owned by Patricia Garrett. James E. Garrett, Jr., paid the amount by cashier's check on May 28, 2010. (See Summary, page 15)

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)

OVERPAYMENT - OFFICE RENT

The 2009 budget filed in the Office of the Shelby County Auditor indicated the amount budgeted for rental expense was \$3,000. As referenced in a separate comment, rent payments for rental of the Township Office were made in the amount of \$6,000 without a contract. As stated in a separate comment, minutes of the meetings of the Township Board were not presented for examination and, therefore, could not be used to verify any increases in the rental line item of the budget. James E. Garrett, Jr., was requested to reimburse the Township in the amount of \$3,000 for the overpayment of rent. (See Summary, page 15)

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."

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)

MOWING PRIVATE PROPERTY

The Township paid \$525.00 for mowing an overgrown privately owned property. There was no information presented for examination to indicate the property contained detrimental plants as defined by IC 15-16-8-1. The Township has requested reimbursement from the property owner who has failed to make such reimbursement. James E. Garrett, Jr., was requested to reimburse the Township \$525.00 for mowing of privately owned property. (See Summary, page 15)

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal or state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

BANK OVERDRAFT FEES AND LATE PAYMENT CHARGES

Information presented for examination indicates that, in some cases, amounts payable for utility and phone services are not being paid until after the due date of the invoices. Late payment charges totaling \$48.00 were paid by the Township to various utility companies.

ADDISON TOWNSHIP, SHELBY COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

The Township was charged \$287 in September and October of 2009, for maintaining insufficient funds in their main checking account. There were several checks that could not be paid by the bank when presented for payment.

We have requested that James E. Garrett, Jr., reimburse the Township \$335.00 for the bank overdraft fees and late payment charges by Utility companies. James E. Garrett, Jr., paid the amount by cashier's check on May 28, 2010. (See Summary, page 15)

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)

PENALTIES, INTEREST, AND OTHER CHARGES

A payment to the Indiana Department of Revenue on October 27, 2009, included a penalty of \$52 and interest of \$9.08.

James E. Garrett, Jr. was requested to reimburse the Township in the amount of \$61.08 for the penalty and interest payments. James E. Garrett, Jr., paid the amount by cashier's check on May 28, 2010. (See Summary, page 15)

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)

ELECTRONIC ANNUAL REPORT

An Annual Report for 2009 was not filed electronically within 60 days of the close of the fiscal year.

IC 5-11-1-4 states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

ADDISON TOWNSHIP, SHELBY COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

OFFICIAL BOND

James Garrett, Jr., Township Trustee, did not record a bond in the office of the Shelby County Recorder after taking office as Trustee in 2008. A copy of a bond was provided and indicated the amount of the bond was \$15,000 and was not increased to \$30,000 as of July 1, 2009, and was not for an annual term. The bonding company is Western Surety Company and the term of the bond is June 21, 2008 to December 31, 2010.

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)

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. . . ."

CONTRACTS

Records presented for examination indicate payments were made for cemetery care for the entire examination period without a contract.

The Township did not comply with fire contract agreements with the City of Shelbyville in 2008 and 2009. The fire contract, in 2008, required two payments of \$29,447 and only one payment of \$29,447 was made. The contract, in 2009, required two payments of \$31,050 and only one payment in the amount of \$30,211 was made.

ADDISON TOWNSHIP, SHELBY COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Additionally, no written contracts to support rental payments for the Township Office to Patricia Garrett, mother of James E. Garrett Jr., Township Trustee, were presented for examination. Patricia Garrett is the owner of the property which is used as the Township Office. Payments are also regularly made for mowing the Office property and the cemetery and snow removal on the Office property.

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)

BOARD MINUTES

No minutes of meetings of the governing body were available for examination.

IC 5-14-1.5-4(b) states:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

PAYROLL DEDUCTIONS

Payments to Township Board Members were made without payroll deductions for taxes. A similar comment appeared in prior Report B30834.

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)

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)

ADDISON TOWNSHIP, SHELBY COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The Township paid the Federal Form 941 tax payments for the third and fourth quarters of 2009 after the due date. The notice of penalty and interest due on the late payment has not yet been received by the Township.

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)

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)

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)

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

Officials or employees of the Township had money due from the Township, but a list of such employees was not certified to the County Treasurer.

IC 6-1.1-22-14(a) states in part: "On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision . . . shall certify the names and addresses of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

DEPOSIT OF PUBLIC FUNDS

We noted several instances where the Trustee was not making deposits by the first or fifteenth day of each month, including one deposit in 2008 of \$12,108.50 that was not deposited for forty days.

ADDISON TOWNSHIP, SHELBY COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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."

CASH DISBURSEMENTS

Several disbursements to vendors were made by electronic transfers from a Township bank account to the vendor's bank account.

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)

CONFLICT OF INTEREST DISCLOSURE

Tonita Garrett, Township Clerk, is the spouse of James E. Garrett, Jr., Township Trustee. A Uniform Conflict of Interest Disclosure Statement does not appear to have been 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 . . ."

"(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) unemancipated; and (B) less than eighteen (18) years of age. (3) Any individual more than one-half (2) of whose support is provided during a year by the public servant."

ADDISON TOWNSHIP, SHELBY COUNTY
EXIT CONFERENCE

The contents of the draft report were discussed on April 15, 2010, with James E. Garrett, Jr., Trustee. The official response has been made a part of this report and may be found on pages 13 and 14.

The contents of the final report were discussed by telephone on August 9, 2010, with James E. Garrett, Jr., Trustee. No additional responses to the final report have been received.

Official Response

Addison Township Trustee, Shelby County

To: State Board of Accounts
302 W. Washington Street
Room E-418
Indianapolis, IN 46204-2765

Official Bond: James Garrett Jr. did take out the proper surety bond immediately upon taking office through Olinger Insurance Company.

Contracts: Cemetery lawn care and the office lawn care had always been provided by a sole contractor prior to James Garrett Jr. assuming the Trustee position. Going forward all services provided to the Township will be performed under a performance contract.

Board Minutes: The Advisory Board Secretary took notes on the meeting agenda sheet but did not transfer those notes into the Board minutes book. Going forward all minutes will be taken in the Board Minutes book.

Payroll Deductions: No payroll deductions had ever been taken out for Advisory Board members due to their dollar stipend being less than \$1000.00 per year. Going forward state and federal deductions will be taken out for all Advisory Board members.

Penalties, Interest and Other Charges: The Trustee and Clerk continue to work with the State Department of Revenue and the Department of Workforce Development to ensure all payments are made on-time and no late fees incur. Going forward the Township will seek to utilize the internet and the electronic support available to maintain timely payments to both these departments.

List of Employees: The list of employees of the Township was filed with the Department of Local Government Finance and will be filed and recorded with the Shelby County Treasurer.

Cash Disbursements: Cash disbursements were used for the paying of utilities for the Township by bank electronic transfer in an effort to reduce the use of paper checks and to take advantage of banking technology. Going forward all utility payments now occur via paper check in accordance with Board of Accounts guidelines.

Bank Overdraft Fees: The transfer of funds from one account to the Checking account with Chase bank did not occur in a timely fashion to prevent overdrafts. This has been addressed with the Clerk and the monitoring of the Checking account by the Trustee will ensure no future overdrafts.

Conflict of Interest Statements: No conflict of interest statements were filed prior to James Garrett Jr. assuming the Trustee position. Going forward the Trustee will prepare and file conflict of interest statements for the Clerk, Investigator, landlord and all private contractors who perform work for the Township.

Overspent Appropriation: The reported spending was in accordance with the discussed appropriation from the budget meeting with the Advisory Board. It appears the budget figures did not get transferred to the formal budget form that was filed. Going forward the budget will be double checked and the figures discussed will be incorporated in the minutes from the budget meeting to ensure all appropriation amounts are correct.

Repair and Renovation: The repairs to the Township Office were required by the City of Shelbyville due to access and safety issues. A portion of the repairs and renovations were paid through the Township from the capital projects line on the budget. The upgrade of the electrical service to the office was due solely to the need of the Township for increased electrical capacity in order to function. This expense was paid through the capital projects budget line. Also the charge to the Trustee for the lawn care maintenance of \$525.00 was also paid by the Township as weed and high grass on a vacant or abandoned property within the Township had to be taken care of by a private contractor. The Trustee understands “no public funds may be utilized to pay for personal items” and therefore will remit the appropriate funds back to the Township.

ADDISON TOWNSHIP, SHELBY COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits *</u>	<u>Balance Due</u>
James E. Garrett, Jr., Township Trustee:			
Repair and Renovation Expenses, page 6	\$ 6,391.72	\$ 6,391.72	\$ -
Overpayment - Office Rent, page 6	3,000.00	-	3,000.00
Mowing Private Property, page 6	525.00	-	525.00
Bank Overdraft Fees and Late			
Payment Charges, pages 6 and 7	335.00	335.00	-
Penalties, Interest, and Other Charges, page 7	61.08	61.08	-
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 10,312.80</u>	<u>\$ 6,787.80</u>	<u>\$ 3,525.00</u>

*\$4,543.38 was reimbursed to the Township by Patricia Garrett during the audit. \$2,244.42 was reimbursed to the Township by James E. Garrett, Jr., on May 28, 2010. This was for settlement of charges for Repair and Renovation Expenses in the amount of \$1,848.34, Bank Overdraft Fees and Late Payment Charges in the amount of \$335.00, and Penalties, Interest, and Other Charges in the amount of \$61.08. No reimbursement was received for the Overpayment - Office Rent in the amount of \$3,000.00 and the Mowing of Private Property in the amount of \$525.00. The total not reimbursed is \$3,525.00.

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AFFIDAVIT

STATE OF INDIANA)
)
Henry COUNTY)

I, Kim Wesley, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Addison Township, Shelby County, Indiana, for the period from January 1, 2007 to December 31, 2009, is true and correct to the best of my knowledge and belief.

Kim Wesley
Field Examiner

Subscribed and sworn to before me this 17th day of August, 2010.

Kim K. Miller
Notary Public

My Commission Expires: 7-15-17
County of Residence: Henry