

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

EXAMINATION REPORT  
OF  
PLEASANT TOWNSHIP  
PORTER COUNTY, INDIANA  
January 1, 2007 to December 31, 2009



**FILED**  
10/28/2010



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OFFICIALS

Office

Official

Term

Trustee

Jean Oehlman

01-01-07 to 12-31-10

Chairman of the  
Township Board

David Overholt

01-01-07 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

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PLEASANT TOWNSHIP, PORTER COUNTY, INDIANA

We have examined the financial information presented herein of Pleasant 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 27, 2010

PLEASANT TOWNSHIP, PORTER 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<br>Investments<br>01-01-07 | Receipts          | Disbursements     | Cash and<br>Investments<br>12-31-07 |
|----------------------|-------------------------------------|-------------------|-------------------|-------------------------------------|
| Governmental Funds:  |                                     |                   |                   |                                     |
| Township             | \$ 17,455                           | \$ 61,145         | \$ 78,075         | \$ 525                              |
| Dog                  | 749                                 | -                 | -                 | 749                                 |
| Township Assistance  | 49,715                              | 122               | 12,148            | 37,689                              |
| Firefighting         | 6,856                               | 32,326            | 37,524            | 1,658                               |
| Park and Recreation  | 56,981                              | 94,807            | 95,958            | 55,830                              |
| Fire Debt            | 5,892                               | -                 | -                 | 5,892                               |
| Cumulative Fire      | 111,894                             | 16,722            | -                 | 128,616                             |
| Fiduciary Fund:      |                                     |                   |                   |                                     |
| Payroll Withholdings | -                                   | 12,471            | 12,471            | -                                   |
| Totals               | <u>\$ 249,542</u>                   | <u>\$ 217,593</u> | <u>\$ 236,176</u> | <u>\$ 230,959</u>                   |

|                      | Cash and<br>Investments<br>01-01-08 | Receipts          | Disbursements     | Cash and<br>Investments<br>12-31-08 |
|----------------------|-------------------------------------|-------------------|-------------------|-------------------------------------|
| Governmental Funds:  |                                     |                   |                   |                                     |
| Township             | \$ 525                              | \$ 67,027         | \$ 81,199         | \$ (13,647)                         |
| Dog                  | 749                                 | -                 | -                 | 749                                 |
| Township Assistance  | 37,689                              | -                 | 8,645             | 29,044                              |
| Firefighting         | 1,658                               | 35,071            | 45,000            | (8,271)                             |
| Park and Recreation  | 55,830                              | 90,067            | 99,354            | 46,543                              |
| Fire Debt            | 5,892                               | -                 | -                 | 5,892                               |
| Cumulative Fire      | 128,616                             | 17,993            | -                 | 146,609                             |
| Fiduciary Fund:      |                                     |                   |                   |                                     |
| Payroll Withholdings | -                                   | 12,326            | 12,326            | -                                   |
| Totals               | <u>\$ 230,959</u>                   | <u>\$ 222,484</u> | <u>\$ 246,524</u> | <u>\$ 206,919</u>                   |

|                      | Cash and<br>Investments<br>01-01-09 | Receipts          | Disbursements     | Cash and<br>Investments<br>12-31-09 |
|----------------------|-------------------------------------|-------------------|-------------------|-------------------------------------|
| Governmental Funds:  |                                     |                   |                   |                                     |
| Township             | \$ (13,647)                         | \$ 128,463        | \$ 83,956         | \$ 30,860                           |
| Dog                  | 749                                 | -                 | 749               | -                                   |
| Township Assistance  | 29,044                              | 32,598            | 8,130             | 53,512                              |
| Firefighting         | (8,271)                             | 64,338            | 46,600            | 9,467                               |
| Park and Recreation  | 46,543                              | 94,468            | 84,230            | 56,781                              |
| Fire Debt            | 5,892                               | -                 | -                 | 5,892                               |
| Cemetery Donation    | -                                   | 4,800             | -                 | 4,800                               |
| Cumulative Fire      | 146,609                             | 29,050            | -                 | 175,659                             |
| Fiduciary Fund:      |                                     |                   |                   |                                     |
| Payroll Withholdings | -                                   | 11,458            | 11,514            | (56)                                |
| Totals               | <u>\$ 206,919</u>                   | <u>\$ 365,175</u> | <u>\$ 235,179</u> | <u>\$ 336,915</u>                   |

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

PLEASANT TOWNSHIP, PORTER 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.

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.

PLEASANT TOWNSHIP, PORTER COUNTY  
EXAMINATION RESULTS AND COMMENTS

TELEPHONE REIMBURSEMENT

The Township pays for four telephone lines. Two are land based phone lines; one is located at the community pool listed under Pleasant Township Pool, and the other at the Township Office listed under the Trustee's name. The other two are wireless cell phones billed to the "Pleasant Township Assessor." The Trustee has possession of one of the wireless phones and the other is held in the possession of the Deputy. Vendor invoices are received for the phone lines at the community pool and for the cell phones.

The phone line at the Township Office is paid for by reimbursement to the Trustee at a rate of \$100 per month. The Trustee received 36 months or \$3,600 in phone reimbursements during our examination period. Since the telephone listings for Porter County includes a phone number for Township purposes the actual cost of the telephone service related to the Township could be determined and paid directly to the phone company rather than reimbursed to the Trustee for an estimated amount. The phone service invoices provided for audit totaled \$2,535.33 for the 36 months from January 1, 2007 to December 31, 2009. The difference between the actual phone invoice and the \$100 that the Trustee was being reimbursed is \$1,064.67. We are requesting that Jean Oehlman, Trustee, reimburse the Township \$1,064.67. (See Summary, page 15)

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

The annual appropriations of a township for the expenses of renting an office and telephone expenses must, as nearly as is possible, be equal to the actual cost of those items.

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

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

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

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 unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PLEASANT TOWNSHIP, PORTER COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

PAYMENT OF UTILITIES

Commencing in 2008, the Township began paying the utilities (electric service and supply of propane gas) for the Township Office. The amount paid in 2008 for electric was \$325, which was paid directly to the Trustee as a reimbursement for electric service. The \$325 reimbursement was not supported by any invoices from the service provider. Additionally, the Township paid \$479.15 for propane gas to the provider. The Township reimbursed the Trustee \$816.92 in 2009 for electric service. \$186.92 of the \$816.92 was not supported by service provider invoices. Furthermore, \$1,402.78 was paid for propane gas.

No rental agreement was presented for examination. Therefore we were unable to determine if the rent amount paid included the utilities. We are requesting that Jean Oehlman, Trustee, reimburse the Township \$3,023.85 for the cost of utilities for 2008 and 2009. (See Summary, page 15)

IC 36-6-8-3 states in part (a):

"The annual appropriations to a township executive for the expenses of renting an office and telephone and telegraph expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township executive uses a part of the executive's residence for an office, the township legislative body shall appropriate a reasonable sum for that office space."

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

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)

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 unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

RENT PAYMENTS

The County property tax records indicate the property for which the Township pays rent is held in the name of the Trustee and her mother-in-law. Based upon the property records there are two single-family residencies on the property as well as a mobile home and several out buildings (such as sheds and pole buildings). One residence is owned by the mother-in-law of the Trustee and one by the Trustee. We could not determine which building is used as the Township Office. The Township pays rent for the Township Office at \$600 per month. No lease agreement or contract supporting the amount that is being paid was presented for examination. Additionally, checks are issued to both the Trustee and her mother-in-law for \$300 each per month for rental of the Township Office. Therefore, we could not determine if the \$600 rent per month is reasonable. A total of \$10,800 was paid for 2007, 2008, and 2009 to the Trustee and \$10,500 was paid to her mother-in-law as rent reimbursement.

Furthermore, the Township did not report the rent payments for tax purposes to the Federal and State Government Agencies.

PLEASANT TOWNSHIP, PORTER COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

IC 36-6-8-3(a) states:

"The annual appropriations to a township executive for the expenses of renting an office and telephone and telegraph expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township executive uses a part of the executive's residence for an office, the township legislative body shall appropriate a reasonable sum for that office space."

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)

PUBLIC OFFICIAL BOND

The Trustee has a Public Official Bond with Travelers Casualty and Surety Company of America. The bond provides \$15,000 of coverage for the Trustee of Pleasant Township starting in 2003. Individual insurance was last recorded in 2005 and references until successor is duly qualified.

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 of . . . 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).

PLEASANT TOWNSHIP, PORTER COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- (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)

ADDITIONAL COMPENSATION

The Trustee was paid additional compensation to cover the cost of her individual health insurance. Amounts paid were \$9,800 for 2007, \$10,800 for 2008, and \$10,800 for 2009. The amounts were not included on any tax reporting forms for each of these years.

IC 5-10-8-2.6 states in part (b): "A public employer may provide programs of group insurance for its employees . . ."

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)

MILEAGE REIMBURSEMENT

Mileage claims prepared by the Trustee included odometer readings; however, start points and destinations were not adequately identified. A mileage claim for instance might indicate the Trustee started in Kouts to the destination of Kouts, or from Kouts to Valparaiso but lacked specific destinations. We were able to determine some specific addresses based upon the "nature of business" indicated which we compared to an internet map routing program. The number of miles claimed were in excess of those miles indicated by the map routing computer program. Additionally, miles claimed for repeated type of trips were not consistent in amounts claimed on individual reimbursements. The majority of mileage claims prepared each month exceeded the amounts the Trustee was paid for mileage, which was \$100 per month or \$1,200 per year for mileage.

IC 36-6-8-3 (b) states: "The township executive is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees."

PLEASANT TOWNSHIP, PORTER COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

OVERDRAWN FUND BALANCES

The Township General Fund and Fire Fighting Fund were overdrawn in 2008 by \$13,646.68 and \$8,270.92, respectively. The Payroll Deduction Fund was overdrawn in 2009 by \$56.

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 1)

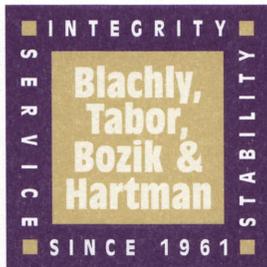
APPROVAL OF TOWNSHIP BOARD MINUTES

The minutes of the Township did not indicate that the prior meeting minutes were approved by the Board.

The secretary of the township board shall under the direction of the board record the minutes of the proceedings of each meeting in full and provide copies of the minutes to each member of the township board before the next meeting is convened. After the minutes are approved by the township board, the secretary of the township board shall place the minutes in the permanent record book. Any meeting may adjourn from day to day until the business is completed. IC 36-6-6-5, IC 36-6-6-8

PLEASANT TOWNSHIP, PORTER COUNTY  
EXIT CONFERENCE

Jean Oehlman, Trustee, was contacted on June 28, 2010, to discuss the contents of this report but she declined to attend an exit conference. An Attorney's response was received and may be found on pages 12 through 14.



**BLACHLY, TABOR, BOZIK & HARTMAN, LLC**

October 12, 2010

State of Indiana  
State Board of Accounts  
Attention: Paul Joyce  
302 West Washington Street, Room E418  
Indianapolis, Indiana 46204-2765

David L. Hollenbeck  
Thomas F. Macke  
Randall J. Zromkoski  
Craig R. Van Schouwen  
Patrick Lyp  
Jeffrey S. Wrage

**Re: Jean Oehlman-Pleasant Township Trustee**

Tracey S. Wetzstein  
Ethan S. Lowe  
Jason M. Denny  
Scott R. Bozik

Dear Mr. Joyce:

As I previously indicated to you, our Firm represents Jean Oehlman in her capacity as Pleasant Township Trustee. I have had an opportunity to review the audit comments provided to me on September 17, 2010. These were forwarded to Trustee Oehlman who has also had an opportunity to review, as well as to discuss with her Township Board. I am requesting that the following responses be included with your audit notes:

**OF COUNSEL**  
Glenn J. Tabor  
James S. Bozik  
Duane W. Hartman  
Kingsley G. Regnier

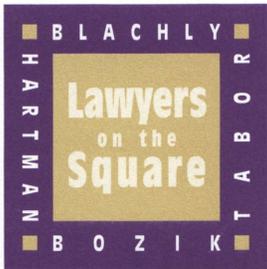
1. Telephone reimbursement: The process for reimbursement for telephone charges has been unchanged for over thirteen (13) years. During each prior audit, this process was disclosed and no objection or concern was ever raised. As a practical matter, the reimbursement policy, as currently applied, makes sense. That said, to be consistent with the audit, all future telephone expenses will be billed and paid directly by the Township.

Quentin A. Blachly  
(1934-1997)

2. Payment of Utilities: On September 2, 2008, the Township Board approved, at a public meeting, the request that the Township pay utility costs relating to the Township's office. Copies of the Minutes from that meeting were provided to the Auditor. Prior to September 2008, utilities were paid from rent received from the Township Assessor, who also sued the office. Although the audit notes reflect that invoices/bills were not available, such were provided to the Auditor at her Valparaiso office on April 26, 2010. Trustee Oehlman and the Township Board acknowledge that a formal lease has not been signed. That will be corrected.

56 South Washington, Suite 401  
Valparaiso, IN 46383  
219.464.1041 phone  
219.464.0927 fax  
Merrillville Office  
219.738.2824  
Fort Wayne Office  
260.459.3288

3. Rent Payment: The audit records properly identifies the fact that the Township pays rent for the office space utilized by the Trustee. The monthly rent is \$600. The comments indicate that the Auditor "could not determine which building is used as the Township office." Trustee Oehlman did identify to the Auditor which building is used for Trustee business. In addition, the Auditor is welcome to visit the Trustee's office at any time. Similar to the telephone reimbursement, the policy of paying \$600 per month rent for the Township office has been in existence for over



## BLACHLY, TABOR, BOZIK & HARTMAN, LLC

ten years. During previous audits, this practice was disclosed and no issue raised. That said, as acknowledged above, the Township will enter into a formal lease arrangement and 1099s relating to rent payment will be issued. All rent received by Trustee Oehlman and her mother-in-law has been reported as income on their individual tax returns.

4. Public Official Bond: Pursuant to the auditor's request and Indiana law, the bond was increased from \$15,000 to \$30,000 as of January 1, 2010. The bond will be recorded.

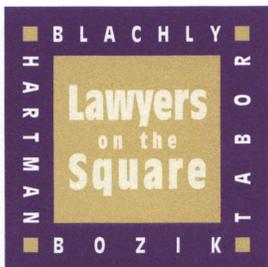
5. Additional Compensation: Since at least 1994, Pleasant Township has reimbursed a portion of the health insurance costs of its Trustee. In 1994, Gene Hamstra received a benefit of \$7,000 per year. In 1995, Bob Oehlman received \$5,400 per year. Since his death in 1997, his wife, Jean Oehlman, has served as the Pleasant Township Trustee. The amount of the health care reimbursement has increased over the years, and it currently stands at \$950 per month. The amount attributable to health insurance has been approved each year by the Township Board and is clearly indicated in the annual budget. Although this practice has been maintained since at least 1994, no audit has ever questioned its appropriateness.

Trustee Oehlman currently has her health insurance policy with Reserve National located in Oklahoma. Trustee Oehlman provided to you personal checking account records for the last three (3) years showing that every dollar paid to reimburse health insurance was appropriately applied.

Indiana Code 36-6-6-10(b) empowers the Township Board to fix the "salaries; wages; rates of hourly pay; and remuneration other than statutory allowances; of all officers and employees of the Township." This language is quite broad and contemplates different methods of compensation. To that end, Trustee Oehlman, in addition to her base salary, is also provided reimbursement of a portion of her health insurance costs as part of her overall compensation package.

As a practical matter, this practice has been followed by Pleasant Township since 1994. Unlike others who serve as Township Trustees, Trustee Oehlman is widowed and does not have access to the health insurance of a spouse. All funds utilized for the reimbursement of the health insurance coverage are clearly identified in the budget, and the personal checking records of Trustee Oehlman for the past three (3) years should erase any doubts as to the use of the funds.

6. Mileage Reimbursement: Since 1997, Trustee Oehlman has submitted mileage claims in the amount of \$100 per month/\$1,200 per year. This



## BLACHLY, TABOR, BOZIK & HARTMAN, LLC

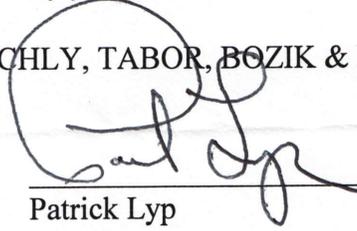
procedure was always disclosed during audits and never raised an issue. As you correctly note in your notes, "the majority of mileage claims prepared each month exceed the amounts the trustee was paid for mileage...". Trustee Oehlman does not seek reimbursement for all of her mileage expenses. Although each township is different, it should be noted that the distances to places Trustee Oehlman needs to be on a regular basis are quite far. The County Buildings which are located in Valparaiso require a 30-mile trip. The pool/recreation facility is approximately 6 miles round-trip and the cemeteries (8 miles) and bank (6 miles) also contribute to Trustee Oehlman monthly mile charges. Going forward, Trustee Oehlman will submit the appropriate forms based upon "internet map programs" and her actual mileage reimbursed.

7. Overdrawn Fund Balance. Porter County has suffered substantial delays in assessing and collecting real estate taxes. Unlike most units of government that were required to issue debt to cover operating expenses, Pleasant Township did not. This is attributable to both the Township Board and Township Trustee's sound financial planning. Although Trustee Oehlman acknowledges that an appropriate budget transfer could have been made, it is important to note that no checks ever bounced and the tax payers of Pleasant Township never paid any borrowing costs.

8. Approval of Board Minutes: Trustee Oehlman and the Township Board acknowledge the need to explicitly reference the approval of prior Meeting Minutes and will do such.

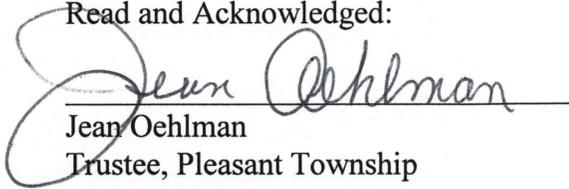
Very truly yours,

BLACHLY, TABOR, BOZIK & HARTMAN, LLC

By: 

Patrick Lyp  
[plyp@btbhlaw.com](mailto:plyp@btbhlaw.com)

Read and Acknowledged:

  
Jean Oehlman  
Trustee, Pleasant Township

PL/lmb

PLEASANT TOWNSHIP, PORTER COUNTY  
SUMMARY

|                                 | <u>Charges</u>         | <u>Credits</u>  | <u>Balance Due</u>     |
|---------------------------------|------------------------|-----------------|------------------------|
| Jean Oehlman, Trustee:          |                        |                 |                        |
| Telephone Reimbursement, page 6 | \$ 1,064.67            | \$ -            | \$ 1,064.67            |
| Payment of Utilities, page 7    | <u>3,023.85</u>        | <u>-</u>        | <u>3,023.85</u>        |
| <br>Totals                      | <br><u>\$ 4,088.52</u> | <br><u>\$ -</u> | <br><u>\$ 4,088.52</u> |

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AFFIDAVIT

STATE OF INDIANA )  
Lake )  
COUNTY)

I, Karen Tetrault, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of Pleasant Township, Porter 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.

Karen Tetrault  
Field Examiner

Subscribed and sworn to before me this 20<sup>th</sup> day of October, 2010

Jill Murr  
Notary Public

My Commission Expires:

County of Residence:

