

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

EXAMINATION REPORT  
OF  
GREGG TOWNSHIP  
MORGAN COUNTY, INDIANA  
January 1, 2008 to December 31, 2009



**FILED**  
10/29/2010



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OFFICIALS

Office

Official

Term

Trustee

Carole Snyder

01-01-08 to 12-31-10

Chairman of the  
Township Board

Larry Hayes  
Josh Hause

01-01-08 to 12-31-09  
01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF GREGG TOWNSHIP, MORGAN COUNTY, INDIANA

We have examined the financial information presented herein of Gregg Township (Township), for the period of January 1, 2008 to December 31, 2009. The Township's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2008 and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not a required part of the basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

April 14, 2010

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

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
General	\$ 48,561	\$ 14,831	\$ 35,626	\$ 27,766
Dog	140	-	-	140
Township Assistance	18,122	1,300	6,577	12,845
Firefighting	46,466	173,179	50,546	169,099
Rainy Day	-	9,673	-	9,673
Fire Debt	1,022	-	-	1,022
Fire Equipment Debt	853	-	-	853
Fire Equipment	13,449	7,654	13,124	7,979
Cumulative Fire	27,126	22,112	-	49,238
Totals	<u>\$ 155,739</u>	<u>\$ 228,749</u>	<u>\$ 105,873</u>	<u>\$ 278,615</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
General	\$ 27,766	\$ 37,744	\$ 41,267	\$ 24,243
Dog	140	370	-	510
Township Assistance	12,845	1,936	13,938	843
Firefighting	169,099	311,601	490,000	(9,300)
Rainy Day	9,673	7,963	-	17,636
Fire Debt	1,022	9,269	8,358	1,933
Fire Equipment Debt	853	-	-	853
Fire Equipment	7,979	20,355	26,273	2,061
Cumulative Fire	49,238	22,676	28,285	43,629
Fiduciary Fund:				
Payroll Withholdings	-	-	14,673	(14,673)
Totals	<u>\$ 278,615</u>	<u>\$ 411,914</u>	<u>\$ 622,794</u>	<u>\$ 67,735</u>

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

GREGG TOWNSHIP, MORGAN 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.

GREGG TOWNSHIP, MORGAN COUNTY  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Subsequent Events

A. Lawsuits

Oral arguments were heard on April 19, 2010, in the case of petitioners having filed petitions (Cause No. 49T10-0909-TA-52 and Cause No. 49T10-0912-TA-83) in Indiana Tax Court against the Department of Local Government Finance (DLGF) in regards to approval of emergency loans for Gregg Township.

Cause No. 49T10-0909-TA-52 contends that Gregg Township did not show substantial evidence for the emergency loan since the funding is for a private fire department that provides services primarily to persons outside Gregg Township; the Department of Local Government Finance approved the loan on July 29, 2009, for \$120,806; the Township deposited the loan proceeds on August 25, 2009; and that the taxpayers were not given 45 days to file an appeal before the Township obtained the loan.

The case information also provided the emergency loan for 2009 was approved by Larry Hayes, Fire Chief and Advisory chairperson and that Larry Hayes had moved out of Gregg Township in August 2008 making the emergency loan invalid.

Cause No. 49T10-0912-TA-83 contests the November 12, 2009 determination by DLGF authorizing a loan of \$400,000 to fund the purchase of firefighting equipment for various reasons.

A final hearing is expected in the fall of 2010.

B. Fire Truck

The Township entered into an agreement with Central States Fire Apparatus, LLC, on November 23, 2009, to purchase a Fire Truck in the amount of \$409,100.

GREGG TOWNSHIP, MORGAN COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF CAPITAL ASSETS  
For The Year Ended December 31, 2009

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Machinery and equipment	<u>\$ 163,285</u>

GREGG TOWNSHIP, MORGAN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The Township has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Ambulance loan	\$ 37,510	\$ 26,242
Emergency loan 2008	8,151	8,358
Emergency loan 2009	<u>120,806</u>	<u>127,580</u>
Total governmental activities debt	<u>\$ 166,467</u>	<u>\$ 162,180</u>

GREGG TOWNSHIP, MORGAN COUNTY  
EXAMINATION RESULTS AND COMMENTS

OFFICIAL BONDS

The following official bonds were filed in the Office of the County Recorder but the bonds were not for the proper amount:

Carole Snyder 2007-2008 and 2009-2010

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 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).
- (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 . . ."

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances for 2009 were presented for examination but were incorrect. A recorded transaction shown as a check in the records in the amount of \$175,000 was omitted from the December 31, 2009 outstanding check list.

IC 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

GREGG TOWNSHIP, MORGAN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

DEPOSIT OF PUBLIC FUNDS

We noted instances where the Trustee was not making timely deposits.

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."

APPROPRIATIONS

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

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Township Assistance	2008	\$ 1,577
Township Assistance	2009	6,438

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."

However, subsequent to the exit conference, Officials provided a response to our findings which included Department of Local Government Finance Order 1026896, adopted December 31, 2009, approving an additional appropriation for 2009.

DISBURSEMENT DOCUMENTATION

Several payments were observed which did not contain adequate supporting documentation such as receipts, and invoices.

Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established.

Township assistance applications were not presented for examination for 2008. Payments for Township Assistance based on the records presented for examination could not be traced back to the applicant.

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)

GREGG TOWNSHIP, MORGAN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

PAYROLL WITHHOLDINGS

The proper payroll taxes were not withheld from wages paid to the Trustee, the Clerk, and the Board Members for 2008 and 2009. Wages reported on the Federal W-2 Forms did not agree to the ledger or 941's Forms. Proper amounts were not reported and remitted to Federal and State agencies. Penalties and interest were paid.

We also noted that several payments to the United States Treasury and the Indiana Department of Revenue were not supported by any documentation presented at the time of examination. Three payments made to the United States Treasury (generally for obligations payable to the Internal Revenue Service), were not supported by documentation. Five payments made to the Indiana Department of Revenue, were not supported by documentation.

The Township paid sales tax, penalties and interest to the Indiana Department of Revenue in the amount of \$6,621.94 which included sales tax of \$5,930.00; penalties of \$593.00; and interest of \$98.94. The Township did not sell any products.

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.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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

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)

CONTRACTS

Records presented for examination indicated payments were made to Gregg Township Volunteer Fire Department for 2008 and 2009. The Township had a contract with the Fire Department but did not pay the contract amount.

Payments were made to an individual for cemetery care. No contracts were presented for examination.

GREGG TOWNSHIP, MORGAN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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)

CONDITION OF RECORDS

Financial records presented for examination were incomplete and not reflective of the activity of the Township Funds. The Annual Report for 2009 filed with the State Board of Accounts in January 2010, showed beginning fund balances for 2009 did not agree to prior year ending balances. Transfers between funds were posted on December 31, 2009, to a financial ledger which is not approved by the State Board of Accounts. The Transfers were not recorded on the 2009 Annual Report. There was no documentation presented for examination as to the purpose of these transfers.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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 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)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

OVERDRAWN FUND BALANCES

The Firefighting Fund and the Payroll Withholdings Fund were overdrawn in 2009.

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)

GREGG TOWNSHIP, MORGAN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

COLLECTION OF AMOUNTS DUE

The Township paid an accounting firm \$10,917.46 in excess of the amount agreed upon in the written contract between the Township and the accounting firm. The contract with the accounting firm stated certain services would be performed not to exceed \$10,000 in 2005 and not to exceed \$15,000 in 2006. A review of invoices indicates services were provided and paid by the Township in the amounts of \$10,151.97 for 2005 and \$25,765.49 for 2006. A similar comment was in the previous Report B31483 for the period January 1, 2004 to December 31, 2006, and Report B34258 for the period January 1, 2007 to December 31, 2007.

The agreement also included the following, "We are also available to assist the Township in any other financial or accounting matters. We would be happy to discuss these opportunities and present a detailed proposal." The Township Trustee did not provide at the time of examination detailed documentation for any services performed above the amounts specified in the original contract.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

APPROVAL OF FORMS

The Township, as discussed in the Examination Result and Comment, Condition of Records, was using a ledger form which had not been approved for use in lieu of prescribed forms.

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)

EXCESSIVE OR UNREASONABLE COSTS

The Township paid \$19,725 in 2008 and \$22,528 in 2009 to an accounting firm for assistance with financial records. Several errors were noted in the financial records and penalties and interest were incurred from the Indiana Department of Revenue and the Internal Revenue Service due to errors in the payment of withholdings.

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)

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)

GREGG TOWNSHIP, MORGAN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

TEMPORARY LOAN

The Township entered into an emergency loan with Citizens Bank on August 25, 2009. Total loan proceeds were \$120,806, which was used to pay for firefighting services. The Department of Local Government Finance approved the loan on July 29, 2009.

Some taxpayers contend they were not given 45 days to file an appeal before the Township obtained the loan. See Subsequent Event, Note 6., page 6)

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

IC 36-6-6-14.5 states in part:

"(e) A: (1) taxpayer who signed a petition filed under subsection (a); or (2) township against which a petition under subsection (a) is filed; may petition for judicial review of the final determination of the department of local government finance under subsection (a). The petition must be filed in the tax court not more than forty-five (45) days after the date of the department's final determination."

GREGG TOWNSHIP, MORGAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2010, with Carole Snyder, Trustee. The official response has been made a part of this report and may be found on pages 16 through 36.

August 6, 2010

State Board of Accounts  
302 West Washington Street, Rm. E. 418  
Indianapolis, IN 46204-2765

RE: Audit of Gregg Township, Morgan County 2008 – 2009  
OFFICIAL RESPONSE

Dear Mr. Hartman:

This letter is submitted as the Official Response of Gregg Township, Morgan County to the State board of Accounts Preliminary Audit Report as presented at the Exit conference on July 22, 2010. This Official Response is being submitted pursuant to an extension of time granted by Charles Nemeth.

The Official Response will reference the sections in the Preliminary Audit Report.

## 1) BANK ACCOUNT RECONCILIATIONS

### Response

The Township encumbered \$175,000 from the 2009 appropriation. This is a restriction to cash and not a reduction to cash. The 2009 annual report has been amended to reflect an encumbrance as opposed to a disbursement. Attached is a copy of the pertinent sections of the amended report.

The Township requests this critical audit comment be removed.

## 2) APPROPRIATIONS

### Response

There was no over expenditure of appropriations for 2009 per the following:

2009 Certified Budget per Budget Order	\$ 0.00
2009 Additional Appropriation	\$ 14,456.00
2009 Disbursements per Annual Report	<u>\$ 13,937.52</u>
	<u>\$ 518.48</u>

See attached Additional Appropriations Order from DLGF. The Township requests the critical audit comment for 2009 be removed.

### 3) PAYROLL WITHHOLDINGS

#### Response for payroll withholdings

The Township has taken corrective action to secure the accurate and timely handling of all payroll matters.

#### Response for sales tax

The Township has received numerous erroneous sales tax notices from the Indiana Department of Revenue over the years. The Township is aware it does not pay state sales tax. On 03/16/2009, the Indiana Department of Revenue issued an erroneous demand for payment (attached) and the Township complied and made payment.

Due to the fact the Township did not sell any products, the Trustee has requested a full refund of the payment. The Township requests this critical audit comment be removed.

### 4) CONTRACTS

#### Response

The Township and the Fire Department understand the ability to pay the full contract amount is subject to obtaining emergency loans, approved by the DLGF. Each emergency loan request has been met with substantial resistance through the filing of a remonstrance and litigation from a local citizen's taxpayer group.

- The final Fire & Emergency Services Loan amount. For example,
  - 2008 Requested Loan - \$64,426.00
  - 2008 DLGF Order - \$16,106.50
- The provision of services at the level stated in the contract. For example,
  - The loan request provided full year funding of a paramedic service but this did not come to fruition until very late in the contract year.
- The timing of tax distributions and/or the timely receipt of tax distributions. For example,
  - A December 2009 contract payment was encumbered into 2010.

During remonstrance hearings, the DLGF has required that the Township provide a copy of the contract which is equal to the full amount of the budget and which includes the full amount of the emergency loan.

The Township requests this critical audit comment be removed.

**7) CONDITION OF RECORDS**

Response to beginning fund balances not agreeing with prior year ending balances

The variance between 12/31/2008 and 01/01/2009 were attributable to the following cancelled checks:

Fund	2008	2009	Variance
General	\$ 27,765.68	\$ 28,604.48	\$ 838.80
Township Assistance	\$ 12,845.02	\$ 12,920.02	\$ 75.00
Fire	\$ 169,098.50	\$ 170,179.80	\$ 1,081.30
Dog	\$ 139.50	\$ 510.00	\$ 370.50

- General – voided check 1423 for \$838.80 in 2009
- Township Assistance – voided check 1628 for \$75.00 in 2009
- Fire – voided check 1863 for \$1,081.30 in 2009
- Dog – voided check 1435 for \$370.50 in 2009

The Township requests this critical audit comment be removed.

Response to 12/31/09 transfers

The 12/31/2009 transactions noted as transfers in the General Ledger were included in the annual report as follows:

- \$14,673.29
  - This amount was transferred from the General Fund to the Payroll Deductions Fund to properly account for the payroll tax penalties and interest as well as sales tax that was paid. This is reflected in the annual report not as a transfer but as the transaction should have been recorded.
- \$20,000.00
  - This amount was transferred to the General Fund from the Firefighting Fund to properly record Certified Shares.
- \$642.06
  - This amount was transferred to the Loan and Interest Payment Fund from the Firefighting Fund to properly record the Auto and Aircraft Excise Tax.
- \$8,624.90
  - This amount was transferred to the Loan and Interest Payment Fund from the Firefighting Fund to properly record Property Taxes
- \$8,358.17
  - This amount was transferred from the Loan and Interest Payment Fund to the Firefighting Fund to reflect the 2009 Fire and Emergency Services Loan payment.

The Township requests this critical audit comment be removed.

## **8) OVERDRAWN FUND BALANCES**

### Response

The Morgan County Auditor distributed the final settlement Thursday, December 30<sup>th</sup>. The Trustee did not receive and was unable to deposit the check until 2010. This was the source of the Firefighting Fund negative 12/31/2009 balance. The Township requests this critical audit comment be removed.

The negative balance in the Payroll Withholdings Fund is attributable to two issues.

- The sales tax paid by the Trustee for which a refund has been requested and when received will be deposited back in the Payroll Withholdings Fund.
- Withholding taxes and associated penalties and interest from prior years. A waiver of the penalties and interest will be requested. The amount of withholding and employer tax associated with the late payments will be re-coded to the Township General Fund.

The Township requests this critical audit comment be removed.

## **9) COLLECTION OF AMOUNTS DUE**

### Response

Information has been incorrectly carried forward between Report B31483 for the period January 1, 2004 to December 31, 2006 when the issue was originally reported, Report B34258 for the period January 1, 2007 to December 31, 2007 and the information presented at the audit conference for the period January 1, 2008 to December 31, 2009. Information contained in the reports are as follows:

	Year	Amount Not to Exceed per Engagement	Amount Paid	Overpayment
Report B31483 for period January 1, 2004 thru December 31, 2006				
	2004	\$ 10,000.00	\$ 10,151.97	\$ 151.97
	2005	\$ 15,000.00	\$ 25,765.49	\$ 10,765.49
				\$ 10,917.46
Report B34258 for period January 1, 2007 to December 31, 2007				
	2005	\$ 10,000.00	\$ 10,151.97	
	2006	\$ 15,000.00	\$ 25,716.49	
				\$ 10,917.46
Audit Exit Conference for period January 1, 2008 to December 31, 2009				
	2005	\$ 10,000.00	\$ 10,151.97	
	2006	\$ 15,000.00	\$ 25,746.49	
				\$ 10,917.46

As shown, the years have been changed between the first two reports and the amount paid has been reported differently in all three time periods. The following response is to the original Report B31483 which agrees with the Reedy and Peters engagement letter for 2004 and 2005 and respective invoices billed for those years.

Following is a breakout of services performed for Gregg Township for 2004:

Gregg Township, Morgan County 2004 Professional Fees to Reedy & Peters, LLC				
	Services covered under scope of engagement*	Services outside scope of engagement**	Out of pocket expenses	Total Invoice
January				\$ -
February				\$ -
March				\$ -
April				\$ -
May				\$ -
June				\$ -
July				\$ -
August	\$ 1,567.45			\$ 1,567.45
September	\$ 2,273.55	\$ 690.00	\$ 22.04	\$ 2,985.59
October	\$ 372.60	\$ 1,150.00	\$ 19.67	\$ 1,542.27
November	\$ 920.00	\$ 1,840.00	\$ 126.08	\$ 2,886.08
December	\$ 631.35		\$ 98.18	\$ 729.53
	\$ 5,764.95	\$ 3,680.00	\$ 265.97	\$ 9,710.92
*Preparation of financial plan, serve as financial advisors during Emergency Loan process, excess levy appeals, establishment of cumulative funds, budget assistance				
** Financial advisors during Fire Apparatus Loans, bookkeeping and general ledger accounting/consulting, preparation of annual report and other reports as required.				

The amount invoiced in 2004 included out of pocket expense of \$265.97 and services outside the scope of the engagement of \$3,680.00. The amount paid did not exceed \$10,000 for services performed within the scope of the engagement. The Township requests this critical audit comment be removed.

Following is a breakout of services performed for Gregg Township in 2005:

Gregg Township, Morgan County 2005 Professional Fees to Reedy & Peters, LLC				
	Services covered under scope of engagement*	Services outside scope of engagement**	Out of pocket expenses	Total Invoice
January	\$ 480.00	\$ 1,248.00	\$ 9.00	\$ 1,737.00
February	\$ 225.00	\$ 422.40	\$ 9.00	\$ 656.40
March	\$ 993.60	\$ 2,194.70	\$ 69.44	\$ 3,257.74
April	\$ 610.80	\$ 2,497.20		\$ 3,108.00
May	\$ 2,271.60			\$ 2,271.60
June	\$ 1,460.40			\$ 1,460.40
July	\$ 2,485.20		\$ 105.30	\$ 2,590.50
August	\$ 2,259.00		\$ 10.53	\$ 2,269.53
September	\$ 2,790.00		\$ 61.49	\$ 2,851.49
October	\$ 295.20	\$ 775.00	\$ 47.49	\$ 1,117.69
November	\$ 600.00	\$ 1,925.40		\$ 2,525.40
December	\$ 365.00	\$ 1,435.20	\$ 119.54	\$ 1,919.74
	\$ 14,835.80	\$ 10,497.90	\$ 431.79	\$ 25,765.49

\*Preparation of financial plan, serve as financial advisors during Emergency Loan process, excess levy appeals, establishment of cumulative funds, budget assistance.

\*\* Financial advisors during Fire Apparatus Loans, bookkeeping and general ledger accounting/consulting, preparation of annual report and other reports as required.

The amount invoiced in 2005 included out of pocket expense of \$431.79 and services outside the scope of engagement of \$10,497.90. The amount paid did not exceed \$15,000 for services performed within the scope of the engagement. The Township requests this critical audit comment be removed.

## 10) APPROVAL OF FORMS

### Response

The fact the QuickBooks software is maintained by Reedy Financial Group is not relevant. The same “Approval of Forms” issue is reported in the Bargersville Fire Protection District Audit Report B37002 as follows:

#### ***APPROVAL OF FORMS***

***The District was using the following forms which had not been approved for use in lieu of prescribed forms:***

#### ***Quick Books General Ledger and Bank Reconciliations***

***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 Special Districts, Chapter 10)***

The Township requests this same response be made in the Gregg Township audit as it is an identical issue to that of Bargersville Fire Protection District and it is not relevant who maintains the software.

## 11) EXCESSIVE OR UNREASONABLE COSTS

### Response

Gregg Township is required to fund its firefighting and emergency medical services operations through the use of emergency loans as permitted under IC 36-6-6-14 and has been required to fund the purchase of firefighting equipment through the use of equipment loans pursuant to IC 36-8-13-6. Gregg Township has a minority group of taxpayers who object to all loans requested by the Board and who further object to the budget. The Township is forced to deal with remonstrances on all financial actions. This causes significant additional accounting expense.

IC 5-11-1-24(a) provides: “Sec. 24. (a) The state board of accounts shall establish in writing uniform compliance guidelines for the examinations and reports required by this chapter. The uniform compliance guidelines must include the standards that an entity must observe to avoid a finding that is critical of the entity for a reason other than the entity's failure to comply with a specific law.”

IC 5-11-5-1 (a) provides: “Whenever an examination is made under this article, a report of the examination shall be made. The report must include a list of findings and shall be signed and verified by the examiner making the examination. A finding that is critical of an examined entity must be based upon one (1) of the following:

- (1) Failure of the entity to observe a uniform compliance guideline established under IC 5-11-1-

24(a).

(2) Failure of the entity to comply with a specific law.

A report that includes a finding that is critical of an examined entity must designate the uniform compliance guideline or the specific law upon which the finding is based.”

Gregg Township has requested the specific guideline and standards, pursuant to IC 5-11-1-24(a) that it must observe, based upon the facts of this situation, to avoid a finding that is critical of the Township, with regard to accounting expenditures. The State Board of Accounts has informed the Township that no such guideline exists. Therefore, pursuant to IC 5-11-5-1 and IC 5-11-1-24, the Township requests that this critical audit comment be removed.

## 12) TEMPORARY LOAN

### Response

IC 36-6-6-14 allows a township to make an emergency loan if there is a need for fire and emergency services or other emergency requiring the expenditure of money not included in the township's budget estimates and levy. The Tax Court has stated in *Perry v Indiana Department of Local Government Finance*, 892 N. E. 2d 1281,1285 (Ind. Tax. Ct., 2008) by stating:

The decision as to how to best provide firefighting services within the township is one that properly lies with the local fire department and the Board. Consequently, they have a great deal of discretion in implementing policies that best meet the needs of the citizens of the township as a whole. Here, the Board determined that unless the township adopted a full-time fire department policy, the township would not be able to provide adequate firefighting services to its citizens. Such a situation was “a situation that ... threaten[ed] the public health, welfare, or safety and require[d] immediate action.” *Id* at 1285.

Gregg Township has, for a number of years been involved in a fight with a minority of the township's taxpayers who want to force the Township to terminate all paid firefighters and shut down its ambulance that serves the township. Without the emergency loan, the Township would be required to terminate all paid firefighters and shut down the ambulance. (This did occur in 2006 & 2007 when the DLGF did not approve the emergency loan.)

In this case, Gregg Township obtained the approval of the DLGF for the loan. The Township did close on the loan but did not expend any funds from the loan until after the 45 day period had expired. The remonstrating taxpayers did file for judicial review, which is still pending in the Indiana Tax Court as cause no 49 T 10-0909-TA-00052. Taxpayers had the right, in that proceeding, to request a court order staying the actions of the Township subject to whatever bond the Court may have felt appropriate, since the result would have been the termination of 6 employees. The taxpayers did not choose to ask the Court for a stay.

Due to the emergency nature of the matter, and upon advice of counsel, the Township continued operations of the fire and emergency medical services in the Township in accordance with DLGF approval.

The Township requests this critical audit comment be removed.

We appreciate your consideration.

Very truly yours,

THRASHER BUSCHMANN & VOELKEL, P.C.

A handwritten signature in black ink, appearing to read 'S. Buschmann', with a long horizontal flourish extending to the right.

Stephen R. Buschmann, Esq.

cc: Carole Snyder, Trustee  
Eric Reedy, Financial Consultant

**PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES FOR THE YEAR ENDING 2009**

FUNDS	Code	A	B	C	D
		Cash Balance at January 1, 2009	Receipts	Disbursements	Cash Balance at December 31, 2009
Township	0101	28,604.48	36,904.89	41,266.71	24,242.66
Township Assistance	0840	12,920.02	1,860.87	13,937.52	843.37
Fire Fighting	1111	170,179.80	310,519.74	315,000.00	165,699.54
Cumulative Fire	1190	49,238.67	22,676.18	28,285.25	43,629.60
Dog	0202	510.00	0.00	0.00	510.00
Park and Recreation	1301		0.00	0.00	0.00
Fire Debt	1182	7,979.27	20,354.62	26,272.76	2,061.13
Levy Excess	0108		0.00	0.00	0.00
Federal Revenue Sharing	4501		0.00	0.00	0.00
Rainy Day	0061	9,672.87	7,963.60	0.00	17,636.47
Subtotals Cash		279,105.11	400,279.90	424,762.24	254,622.77
Transfers:			Transfers In	Transfers Out	
Township	0101		0.00	2,934.00	
Township Assistance	0840		0.00	0.00	
Fire Fighting	1111		0.00	0.00	
Cumulative Fire	1190		0.00	0.00	
Dog	0202			0.00	
Park and Recreation	1301		0.00	0.00	
Fire Debt	1182		0.00	0.00	
Levy Excess	0108		0.00	0.00	
Federal Revenue Sharing	4501			0.00	
Rainy Day	0061		0.00	0.00	
Subtotals Transfers			0.00	2,934.00	
Investments:		Investment Balance at January 1, 2009	Investments Purchased	Investments Sold	Investment Balance at December 31, 2009
Township	0101		0.00	0.00	0.00
Township Assistance	0840		0.00	0.00	0.00
Fire Fighting	1111		0.00	0.00	0.00
Cumulative Fire	1190		0.00	0.00	0.00
Dog	0202				0.00
Park and Recreation	1301		0.00	0.00	0.00
Fire Debt	1182		0.00		0.00
Levy Excess	0108				0.00
Federal Revenue Sharing	4501		0.00	0.00	0.00
Rainy Day	0061		0.00	0.00	0.00
Subtotals Investments		0.00	0.00	0.00	0.00
Subtotal Cash and Investments - Page One		279,105.11	400,279.90	421,828.24	254,622.77
Subtotal Cash and Investments - Page Two		1,875.04	9,268.83	8,358.17	(11,887.59)
Grand Total Cash and Investments		280,980.15	409,548.73	430,186.41	242,735.18

Grand Totals and subtotals show the total of the cash fund transactions adjusted for any transfers and/or investment activity.



PART 3A - PAGE 1: DISBURSEMENTS BY FUNCTION FOR TOWNSHIP, FEDERAL REVENUE SHARING AND TOWNSHIP ASSISTANCE FUNDS (REPORT IN DOLLARS AND CENTS)

TOWNSHIP FUND		Township General Government	Township Public Safety	Township Culture/ Recreation	Township Misc.				TOTAL TOWNSHIP FUND
	Code	0101-410	0101-420	0101-450	0101-490				N/A
1. Personal Services	1000	10,563.05							10,563.05
2. Supplies	2000	314.14							314.14
3. Other Services and Charges	3000	27,455.52							27,455.52
4. Capital Outlay	4000								0.00
5. Purchase of Investments	7000								0.00
6. Transfers of Funds	6000	2,934.00							2,934.00
7. Total Expenditures		41,266.71	0.00	0.00	0.00				41,266.71
FEDERAL REVENUE SHARING FUND		Federal Revenue Sharing General Government	Federal Revenue Sharing Public Safety	Federal Revenue Sharing Culture/ Recreation	Federal Revenue Sharing Township Assistance	Federal Revenue Sharing Misc.			TOTAL FEDERAL REVENUE SHARING FUND
	Code	4501-410	4501-420	4501-450	4501-442	4501-490			N/A
1. Personal Services	1000								0.00
2. Supplies	2000								0.00
3. Other Services and Charges	3000								0.00
4. Capital Outlay	4000								0.00
5. Purchase of Investments	7000								0.00
6. Transfers of Funds	6000								0.00
7. Total Expenditures		0.00	0.00	0.00	0.00	0.00			0.00
TOWNSHIP ASSISTANCE FUND		Township Assistance Admin.	Township Assistance Direct Assistance	Township Assistance Other Assistance	Township Assistance Misc. Inv.				TOTAL Township Assistance FUND
	Code	0840-441	0840-442	0840-443	0840-490				N/A
1. Personal Services	1000								0.00
2. Supplies	2000								0.00
3. Other Services and Charges	3000								0.00
4. Capital Outlay	4000								0.00
5. Purchase of Investments	7000								0.00
6. Transfers of Funds	6000								0.00
7. Medical, Hospital, Burial	8000								0.00
8. Other Direct Relief	5000		13,937.52						13,937.52
9. Total Expenditures		0.00	13,937.52	0.00	0.00				13,937.52

PART 3A - PAGE 2: DISBURSEMENTS BY FUNCTION FOR OTHER TOWNSHIP FUNDS (REPORT IN DOLLARS AND CENTS)

OTHER FUNDS		Fire Fighting Fund	Cumulative Fire Fund	Dog Fund	Park and Recreation Fund	Fire Debt Fund	Levy Excess Fund	Rainy Day	Payroll Deduction Fund	Loan and Interest Payment Fund	
	Code	1111	1190	0202	1301	1182	0108	0061	9999	0281	
1. Personal Services	1000										
2. Supplies	2000										
3. Other Services and Charges	3000	315,000.00				26,272.76				8,358.17	
4. Capital Outlay	4000		28,285.25								
5. Purchase of Investments	7000										
6. Transfers of Funds	6000								14,673.29		
7. Total Expenditures		315,000.00	28,285.25	0.00	0.00	26,272.76	0.00	0.00	14,673.29	8,358.17	0.00
OTHER FUNDS											
	Code										
1. Personal Services	1000										
2. Supplies	2000										
3. Other Services and Charges	3000										
4. Capital Outlay	4000										
5. Purchase of Investments	7000										
6. Transfers of Funds	6000										
7. Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FUNDS											
	Code										
1. Personal Services	1000										
2. Supplies	2000										
3. Other Services and Charges	3000										
4. Capital Outlay	4000										
5. Purchase of Investments	7000										
6. Transfers of Funds	6000										
7. Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

INDIANA TOWNSHIPS

TOWNSHIP FORM 15 (REVISED 2009)

**PART 3B - DETAIL OF DISBURSEMENTS FOR THE YEAR ENDING 2009**

TOWNSHIP GENERAL FUND

To Whom Paid	Gross Amount
<b>PERSONAL SERVICES:</b>	
Carole Snyder	6,517.61
Chris Snyder	1,045.44
Josh Hause	1,000.00
Larry Hayes	1,000.00
Mary Ann Banks	1,000.00
<b>TOTAL PERSONAL SERVICES:</b>	10,563.05
<b>SUPPLIES:</b>	
Boyce	180.30
Carole Snyder	57.00
USPS	76.84
<b>TOTAL SUPPLIES:</b>	314.14
<b>OTHER SERVICES &amp; CHARGES:</b>	
AT&T	540.00
Brian Reedy	435.75
Carole Snyder	3,750.00
Endeavor Communications	1,080.36
Hoosier Times	477.40
Indiana Township Association	200.00
Reedy & Peters, LLC	797.45
Reedy Financial Group PC	11,295.06
Sharp Lawns	1,350.00
Thrasher Buschmann Griffith & Voelkel	7,529.50
<b>TOTAL OTHER SERVICES &amp; CHARGES:</b>	27,455.52
<b>UNAPPROPRIATED:</b>	
Examination of records	2,292.00
Examination of records	642.00
<b>TOTAL UNAPPROPRIATED:</b>	2,934.00

FIREFIGHTING FUND

To Whom Paid	Gross Amount
<b>OTHER SERVICES &amp; CHARGES:</b>	
Gregg Township Vol. Fire Dept.	305,000.00
Reedy Financial Group PC	10,000.00
<b>TOTAL OTHER SERVICES &amp; CHARGES:</b>	315,000.00

BE SURE TO REPORT TOWNSHIP ASSISTANCE DISBURSEMENTS IN DETAIL LIKE ALL OTHER FUNDS.







STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
Room N-1058, IGCN - 100 North Senate  
Indianapolis, Indiana 46204

**ORDER 1026896**

In the matter of Additional Appropriations for GREGG TOWNSHIP taxing unit County of Morgan as adopted on October 14, 2009:

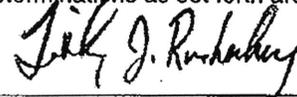
A certified copy of additional appropriation action taken by the above named taxing unit was filed with the Department of Local Government Finance on October 15, 2009. It was examined for availability and sufficiency of unencumbered revenues. The Department makes the following determination based upon financial information as submitted by the fiscal officer:

Sufficient revenues are available to support the following requested appropriations:

FUND	FUND NAME	REQUESTED REDUCTION	REQUESTED INCREASE	TOTAL REQUESTED	TOTAL APPROVED	TOTAL DENIED
0101	GENERAL	\$0.00	\$45,760.00	\$45,760.00	\$45,760.00 /	\$0.00
0840	TOWNSHIP ASSISTANCE	\$0.00	\$14,456.00	\$14,456.00	\$14,456.00 /	\$0.00
1111	FIRE	\$0.00	\$389,098.00	\$389,098.00	\$389,098.00 /	\$0.00
1182	FIRE EQUIPMENT DEBT	\$0.00	\$26,250.00	\$26,250.00	\$26,250.00 /	\$0.00
1187	EMERGENCY FIRE LOAN	\$0.00	\$16,717.00	\$16,717.00	\$16,717.00 /	\$0.00
190	CUMULATIVE FIRE (Township)	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00 /	\$0.00

Note: The above approval is limited to revenues available or to be made available during 2009 as certified by the fiscal officer of GREGG TOWNSHIP.

Having examined the Certified Copy as submitted by the above named taxing unit, the determinations as set forth are now adopted this December 31, 2009.



Timothy J. Rushenberg, Commissioner

PROPOSED ASSESSMENT  
INDIANA DEPARTMENT OF REVENUE

2001)

THIS NUMBER ON ANY CONTACT WITH THE DEPARTMENT

Liability Number: 2008-09163268
Notice Number: 09026447770
Date Issued: 03/16/2009

Taxpayer

FID:

Form Number: ST-103

DLN:

Account ID:

Liability Period: December 31, 2008

Tax Type: Sales

ST

GR 1963

0900061555973



GREGG TOWNSHIP TRUSTEE  
PO BOX 32  
MONROVIA, IN 46157-0032



A review of your Indiana Sales tax return(s) for the period ending December 31, 2008 has determined you may owe \$6,621.94. This amount includes penalty and interest required by state law.

If you agree with the explanation given on the reverse side of this notice, the amount must be paid by April 30, 2009.

If you do not agree, you have 45 days to submit a written protest with supporting documentation. Your protest must be received by the due date.

If this business is closed, you must file form BC-100 with the Department and attach supporting documents. You can find the BC-100 at [www.in.gov/dor](http://www.in.gov/dor), or visit any district office. You can also call us at (317) 233-4015 and have one mailed to you.

SUMMARY OF AMOUNT DUE

Original Tax (Sales)	\$	5,930.00
Penalty	\$	593.00
Interest - Daily Amount \$1.14	\$	98.94
Amount you owe - Due Date: April 30, 2009	\$	6,621.94

DETACH AND MAIL BOTTOM PORTION WITH YOUR PAYMENT (MADE PAYABLE TO THE INDIANA DEPARTMENT OF REVENUE).

#148 P.005/005

02/24/2010 13:34

-55-

From:

0900061555973



**Indiana Department of Revenue**  
**Claim for Refund**

Mail to: 100 N Senate Ave. Rm N203 MS#105  
Indianapolis, IN 46204-2253

Name of Taxpayer <b>GREGG TOWNSHIP, MONROE COUNTY</b>			Taxpayer Identification Number:		
Address: <b>PO BOX 32</b>			Federal Identification Number:		
City: <b>MONROVIA</b>	State: <b>INDIANA</b>	Zip: <b>46157-0032</b>	Social Security Number:		

- Check Tax Type**
- |  |   |  |  |  |
|--|---|--|--|--|
| <input type="checkbox"/> Cigarette         | <input type="checkbox"/> Financial Institutions | <input type="checkbox"/> IFTA          | <input type="checkbox"/> Oil Inspection            | <input type="checkbox"/> Underground Storage |
| <input type="checkbox"/> Corporation       | <input type="checkbox"/> Food & Beverage        | <input type="checkbox"/> Individual    | <input type="checkbox"/> Oversize/Overweight       | <input type="checkbox"/> Withholding         |
| <input type="checkbox"/> County Innkeepers | <input type="checkbox"/> Gaming Excise          | <input type="checkbox"/> IRP           | <input type="checkbox"/> Prepaid Sales on Gasoline | <input type="checkbox"/> Other _____         |
| <input type="checkbox"/> Fiduciary         | <input type="checkbox"/> Gasoline               | <input type="checkbox"/> Motor Carrier | <input checked="" type="checkbox"/> Sales & Use    |  |
|  | <input type="checkbox"/> Hazardous Chemical     | <input type="checkbox"/> MVR-Excise    | <input type="checkbox"/> Special Fuel              |  |

A complete explanation is required as to why the refund is due. Attach ALL documentary evidence to support your claim. Failure to attach all documentation with the claim will result in the claim being returned or denied. Please allow 45 days for processing before contacting the Department regarding the status of your claim. A Power of Attorney (POA-1) form must be completed and attached authorizing the Department to discuss your claim and specific tax type with anyone other than the taxpayer.

Gregg Township is a tax exempt entity and should not pay sales tax.

Year or Period Ending	Requested Refund Amount	Date(s) of Tax Payment(s)	Year or Period Ending	Requested Refund Amount	Date(s) of Tax Payment(s)
2008	6,621.94	4/14/2009			
<b>Total Requested Refund Amount</b>				<b>\$ 6,621.94</b>	

I hereby certify that the foregoing account is just and correct; that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid. I further understand that this refund may be applied to any liability which I currently have outstanding. Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. (If you are claiming a refund for a year in which a joint return was filed, each spouse must sign this refund claim.)

	<u>Carole Snyder</u>	<u>Trustee</u>
Signature	Printed Name	Title
317-410-0375		
Daytime Phone Number	Date	

▼ THE SPACE BELOW IS FOR DEPARTMENT USE ONLY ▼

Year	B & I Number of Return or Liability Number	Amount Paid	Interest Paid From:	Interest Paid To:	Interest	Total Refunded
<b>Total Amount of Refund</b>						

Auditor/Tax Analyst Originating Refund	Date	Account Number
		<b>Claim Number:</b>
Supervisor/Administrator	Date	
Commissioner/Appointee	Date	