

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

FALL CREEK TOWNSHIP

HAMILTON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

01/11/2012

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OFFICIALS

Office

Official

Term

Trustee

Terry Michael
Jeff Hern

01-01-07 to 12-31-10
01-01-11 to 12-31-14

Chairman of the
Township Board

Jason Meyer
Renee Cox

01-01-10 to 12-31-10
01-01-11 to 12-31-11



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF FALL CREEK TOWNSHIP, HAMILTON COUNTY, INDIANA

We have examined the financial statement of Fall Creek Township (Township), for the period of January 1, 2010 to December 31, 2010. The Township's management is responsible for the financial statement. 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 statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Township for the year ended December 31, 2010, on the basis of accounting described in Note 1.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

The Township's response to the Examination Results and Comments identified in our examination is described in the accompanying section of the report entitled Official Response. We did not examine the Township's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Township's management and the Township Board and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 7, 2011

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FINANCIAL STATEMENT

The financial statement and accompanying notes were prepared by management of the Township. The financial statement and notes are presented as intended by the Township.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township	\$ 718,053	\$ 1,796,719	\$ 1,806,088	\$ 708,684
Township Assistance	-	85,624	185,784	(100,160)
Fire Fighting	100,743	2,106,413	2,045,589	161,567
Cumulative Fire	647,978	116,243	9,910	754,311
Township Bond Debt	92,055	118,806	108,080	102,781
Levy Excess	11,193	4,118	-	15,311
Rainy Day	12,976	119,307	-	132,283
Payroll Withholdings	3,223	19,950	20,588	2,585
Totals	<u>\$ 1,586,221</u>	<u>\$ 4,367,180</u>	<u>\$ 4,176,039</u>	<u>\$ 1,777,362</u>

The notes to the financial statement are an integral part of this statement.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statement presents the financial information for the Township (primary government), and does not include financial information for any of the Township's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the Township (primary government).

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. *Deposits and Investments*

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. *Risk Management*

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the Township by recording as a disbursement and replacement items purchased.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the Township which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was prepared and/or approved by management of the Township. It is presented as intended by the Township.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	<u>Township</u>	<u>Township Assistance</u>	<u>Fire Fighting</u>	<u>Cumulative Fire</u>	<u>Township Bond Debt</u>	<u>Levy Excess</u>	<u>Rainy Day</u>	<u>Payroll Withholdings</u>	<u>Totals</u>
Cash and investments - beginning	\$ 718,053	\$ -	\$ 100,743	\$ 647,978	\$ 92,055	\$ 11,193	\$ 12,976	\$ 3,223	\$ 1,586,221
Receipts:									
Taxes	169,306	84,862	2,103,636	116,243	118,806	4,118	119,307		2,716,278
Other receipts	<u>1,627,413</u>	<u>762</u>	<u>2,777</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,950</u>	<u>1,650,902</u>
Total receipts	<u>1,796,719</u>	<u>85,624</u>	<u>2,106,413</u>	<u>116,243</u>	<u>118,806</u>	<u>4,118</u>	<u>119,307</u>	<u>19,950</u>	<u>4,367,180</u>
Disbursements:									
Personal services	112,796	19,488	-	-	-	-	-	20,588	152,872
Supplies	8,698	-	-	-	-	-	-	-	8,698
Other services and charges	110,642	2,493	2,045,589	-	108,080	-	-	-	2,266,804
Capital outlay	1,137	-	-	9,910	-	-	-	-	11,047
Other disbursements	<u>1,572,815</u>	<u>163,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,736,618</u>
Total disbursements	<u>1,806,088</u>	<u>185,784</u>	<u>2,045,589</u>	<u>9,910</u>	<u>108,080</u>	<u>-</u>	<u>-</u>	<u>20,588</u>	<u>4,176,039</u>
Excess (deficiency) of receipts over disbursements	<u>(9,369)</u>	<u>(100,160)</u>	<u>60,824</u>	<u>106,333</u>	<u>10,726</u>	<u>4,118</u>	<u>119,307</u>	<u>(638)</u>	<u>191,141</u>
Cash and investments - ending	<u>\$ 708,684</u>	<u>\$ (100,160)</u>	<u>\$ 161,567</u>	<u>\$ 754,311</u>	<u>\$ 102,781</u>	<u>\$ 15,311</u>	<u>\$ 132,283</u>	<u>\$ 2,585</u>	<u>\$ 1,777,362</u>

FALL CREEK TOWNSHIP, HAMILTON COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 Decemeber 31, 2010

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund
Bond payable:			
General obligation bond:			
Township Building	<u>\$ 480,000</u>	<u>\$ 108,923</u>	Township Bond Debt

FALL CREEK TOWNSHIP, HAMILTON COUNTY
EXAMINATION RESULTS AND COMMENTS

ANNUAL REPORT

The Annual Report, submitted to the State Board of Accounts for 2010, was submitted later than 60 days after the close of the year. In addition, the Annual Report did not include \$803 of receipts within the Fire Fighting Fund and \$6,052 of disbursements within the Township Fund. The beginning balances and/or transactions of the following funds were not included in the Annual Report: Levy Excess, Township Bond Deb, or Payroll Withholdings Funds; therefore, the Annual Report for 2010 did not accurately reflect the financial transactions of the Township.

The 2010 Annual Report did not have a completed Township Form 15, which is Part 12 - Financial Assistance to Nongovernmental Entities.

Indiana Code 5-11-1-4(a) states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than sixty (60) days after the close of each fiscal year. . . ."

APPROPRIATIONS

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

Fund	Year	Excess Amount Expended
Township Assistance	2010	\$ 78,500

Indiana Code 6-1.1-18-4 states in part:

". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

OVERDRAWN FUND BALANCE

The Township Assistance Fund was overdrawn \$100,160 at December 31, 2010.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Indiana Code 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 and the township executive shall certify the names and addresses of each person who has money due from the political subdivision to the treasurer of each county in which the political subdivision is located."

MILEAGE REIMBURSEMENT

During 2010, Terry Michael, former Trustee, was reimbursed for mileage without filing Mileage Claim, General Form 101.

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3). The State rate effective October 1, 2009, is \$.40 per mile. 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)

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 1)

PRESCRIBED FORMS

The following prescribed forms were not presented for examination:

Township Form 17, Resolution Establishing Salaries
of Township Officers and Employees
General Form 99A, Employee's Service Record
General Form 99B, Employee's Earnings Record

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

COMPENSATION AND BENEFITS

Several Township employees received compensation or benefits in 2010 that were not included in their reported W-2 amounts for 2010 as follows:

1. Nancy Bennett, Township Assistant, received \$530.53 for an insurance reimbursement on December 27, 2010, for the month of January 2011, that was not included in the 2010 W-2 wages.
2. Nancy Dew, Office Assistant, received \$895 in additional compensation that was not included in the 2010 W-2 wages.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

3. Terry Michael, former Trustee, was paid \$6,384 for 2010 health insurance that was not included in the 2010 W-2 wages.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 17)

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)

PENALTIES AND INTEREST

Penalties and interest were paid to the Internal Revenue Service in the amounts of \$987.21 and \$899.04 in 2010 and 2011, respectively. All penalties and interest paid were related to the late payment or filing of payroll deposits or forms for the years 2009 and 2010.

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)

PERSONAL EXPENSE

Terry Michael, former Trustee, purchased a Garmin GPS device on March 14, 2010, for \$159.99 and was reimbursed, from Township funds, for this purchase on March 15, 2010. The purpose of the Garmin was directional help for the Trustee on field visits for Township Assistance. This piece of equipment was not a part of the equipment that was turned over to the new Trustee on January 1, 2011.

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)

Terry Michael, former Trustee, paid \$159.99 to the Township on November 23, 2011, as repayment for the Garmin device originally reimbursed him by the Township.

FALL CREEK TOWNSHIP, HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2011, with Terry Michael, former Trustee, and Billie Caldwell, Noblesville Trustee. The Official Response has been made a part of this report and may be found on pages 18 and 19.

The contents of this report were discussed on November 16, 2011, with Jeff Hern, Trustee, and Renee Cox, Chairman of the Township Board

Official Response

It should be noted that all previous audits did not reflect any issues. During the last three years I have been suffering from diminished eyesight and was not prepared for this change in my life.

- Annual Report

- When the new books were started in 2010, one of the system creators had no idea what had happened or how to resolve the issue. This was explained to the township board in great detail and the board understood that the books reflect this problem. Mike Reuter understood this issue and recognized this was not a loss of funds but a system issue.

- Appropriations

- The fund was over drawn by a considerable amount as it was the previous year, 2009. As I had done in years past I notified Jason Meyer, Mike Reuter and Dan Rieke, the township board members, about this situation in fall of 2011. I was told that they would see that a meeting would be held in late October or early November. During this time the township board were preoccupied with merging with Town of Fishers and relied on Gary Huff and the City of Fishers to advertise and post for all meetings. I was never notified of many of these meetings and had no opportunity to get these on the books or advertise properly. During the last meeting of the year, I attempted to right this situation, but the board continued to ignore me.

- Overdrawn Fund Balance

- Same as above response

- List of Employees Filed with the County Office

- During the first meeting of the year, the meeting became very adversarial. Mike Reuter spent several hours of these meetings advocating for the township's removal and absorption into the City of Fishers.

- Mileage Reimbursement

- I do not believe during my four years I ever used any form for mileage. My previous three audits did not have this as an issue.

- Prescribed Forms
 - I do not believe during my four years I ever used any form for mileage. My previous three audits did not have this as an issue.

- Compensation and Benefits
 - It is my understanding that the current administration has fixed this issue.

- Penalties, Interest and Other Charges
 - On January 15th, 2010, I was declared legally blind, after 18 months of treatments. I am unable to read without the aid of various sight enhancing devices. This caused me many difficulties not only with my profession but in my personal life.

- Personal Expenses
 - I turned back all equipment that was purchased. This purchase as well as other similar devices was purchased to help me continue to work under the American's with Disabilities Act. However, I mistakenly turned in my personal device and not the actual device purchased. The township was reimbursed the 159.99 on November 23rd, 2011.

- Audit Costs - Missing Funds
 - As advised by the audit team these costs may not come to the township, but if they do proper restitution will be made.

- Official Bond Coverage
 - No response necessary

Terry L Michel

Trustee - Fall Creek Township

2007-2010