

B40568

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CENTER TOWNSHIP

MARION COUNTY, INDIANA

January 1, 2009 to December 31, 2010



**FILED**

07/13/2012



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Carl L. Drummer William E. Douglas Eugene W. Akers	01-01-07 to 02-13-09 02-14-09 to 12-31-10 01-01-11 to 12-31-14
Chairman of the Township Board	Linda Journey Phyllis Carr Linda Journey	01-01-09 to 12-31-09 01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CENTER TOWNSHIP, MARION COUNTY, INDIANA

We have examined the financial statements of Center Township (Township), for the period of January 1, 2009 to December 31, 2010. The Township's management is responsible for the financial statements. 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 statements 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 statements 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.

The Township did not provide sufficient audit documentation to substantiate the receipts and disbursements for the Small Claims Court fund. Monthly bank reconciliations were not completed for the Small Claims Court nor did the township staff maintain a court cash book. Financial reports provided by the Township for the Small Claims Court fund did not coincide with fund activity reported in the unit prepared financial statements.

In our opinion, except for the effects on the financial statements of not providing sufficient audit documentation to substantiate the receipts and disbursements for the Small Claims Court fund, discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Township for the years ended December 31, 2009 and 2010, on the basis of accounting described in Note 1.

The Combining Schedules and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements, and accordingly, we express no opinion on them.

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

INDEPENDENT ACCOUNTANT'S REPORT  
(Continued)

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

December 15, 2011

## FINANCIAL STATEMENTS

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

CENTER TOWNSHIP, MARION COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Township	\$ 5,285,908	\$ 1,074,050	\$ 1,948,301	\$ 4,411,657
Township Assistance	2,614,263	5,064,580	5,814,323	1,864,520
Fun Fest	6,212	21	-	6,233
Community Outreach	130,500	1,749,383	1,682,596	197,287
Small Claims Court	1,255,248	4,205,142	3,645,752	1,814,638
Payroll	17,864	2,772,885	2,761,253	29,496
Totals	<u>\$ 9,309,995</u>	<u>\$ 14,866,061</u>	<u>\$ 15,852,225</u>	<u>\$ 8,323,831</u>

CENTER TOWNSHIP, MARION 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	\$ 4,411,657	\$ 869,176	\$ 2,005,069	\$ 3,275,764
Township Assistance	1,864,520	6,076,559	4,030,763	3,910,316
Levy Excess	-	7,778	-	7,778
Fun Fest	6,233	-	-	6,233
Community Outreach	197,287	1,469,069	1,618,830	47,526
Small Claims Court	1,814,638	3,028,621	2,712,679	2,130,580
Payroll	29,496	4,152,850	4,143,439	38,907
Escrow	-	65,000	-	65,000
Totals	<u>\$ 8,323,831</u>	<u>\$ 15,669,053</u>	<u>\$ 14,510,780</u>	<u>\$ 9,482,104</u>

CENTER TOWNSHIP, MARION COUNTY  
NOTES TO FINANCIAL STATEMENTS

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.

The accompanying financial statements present the financial information for the Township (primary government), and do 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 statements are 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 statements. 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, 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.

Fines and forfeits which includes 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 help as performance guarantees (forfeitures).

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

CENTER TOWNSHIP, MARION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Disbursements

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

Personal services which includes 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 includes 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 includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

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

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. 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.

CENTER TOWNSHIP, MARION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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% 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.

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 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.

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 statements. 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.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Township authority to contribute to the plan. The PERF retirement

CENTER TOWNSHIP, MARION COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's annual reports can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://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 approved by management of the Township. It is presented as intended by the Township.

CENTER TOWNSHIP, MARION COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2009

	Township	Township Assistance	Fun Fest	Community Outreach	Small Claims Court	Payroll	Totals
Cash and investments - beginning	\$ 5,285,908	\$ 2,614,263	\$ 6,212	\$ 130,500	\$ 1,255,248	\$ 17,864	\$ 9,309,995
Receipts:							
Taxes	273,568	4,857,478	-	-	-	-	5,131,046
Fines and forfeits	388,275	-	-	-	-	-	388,275
Other receipts	412,207	207,102	21	1,749,383	4,205,142	2,772,885	9,346,740
Total receipts	<u>1,074,050</u>	<u>5,064,580</u>	<u>21</u>	<u>1,749,383</u>	<u>4,205,142</u>	<u>2,772,885</u>	<u>14,866,061</u>
Disbursements:							
Personal services	617,208	3,220,053	-	-	-	-	3,837,261
Supplies	81,097	241,904	-	-	-	-	323,001
Other services and charges	634,807	559,192	-	1,682,596	3,645,752	2,761,253	9,283,600
Capital outlay	615,189	4,262	-	-	-	-	619,451
Other disbursements	-	1,788,912	-	-	-	-	1,788,912
Total disbursements	<u>1,948,301</u>	<u>5,814,323</u>	<u>-</u>	<u>1,682,596</u>	<u>3,645,752</u>	<u>2,761,253</u>	<u>15,852,225</u>
Excess (deficiency) of receipts over disbursements	<u>(874,251)</u>	<u>(749,743)</u>	<u>21</u>	<u>66,787</u>	<u>559,390</u>	<u>11,632</u>	<u>(986,164)</u>
Cash and investments - ending	<u>\$ 4,411,657</u>	<u>\$ 1,864,520</u>	<u>\$ 6,233</u>	<u>\$ 197,287</u>	<u>\$ 1,814,638</u>	<u>\$ 29,496</u>	<u>\$ 8,323,831</u>

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

	Township	Township Assistance	Levy Excess	Fun Fest	Community Outreach	Small Claims Court	Payroll	Escrow	Totals
Cash and investments - beginning	\$ 4,411,657	\$ 1,864,520	\$ -	\$ 6,233	\$ 197,287	\$ 1,814,638	\$ 29,496	\$ -	\$ 8,323,831
Receipts:									
Taxes	132,403	5,951,712	7,778	-	-	-	-	-	6,091,893
Charges for services	511,804	7	-	-	-	-	-	-	511,811
Fines and forfeits	178,250	-	-	-	-	-	-	-	178,250
Other receipts	46,719	124,840	-	-	1,469,069	3,028,621	4,152,850	65,000	8,887,099
Total receipts	869,176	6,076,559	7,778	-	1,469,069	3,028,621	4,152,850	65,000	15,669,053
Disbursements:									
Personal services	1,175,996	2,557,694	-	-	-	-	-	-	3,733,690
Supplies	173,394	167,664	-	-	-	-	-	-	341,058
Other services and charges	523,155	340,900	-	-	1,618,830	2,712,679	4,143,439	-	9,339,003
Capital outlay	132,524	2,311	-	-	-	-	-	-	134,835
Other disbursements	-	962,194	-	-	-	-	-	-	962,194
Total disbursements	2,005,069	4,030,763	-	-	1,618,830	2,712,679	4,143,439	-	14,510,780
Excess (deficiency) of receipts over disbursements	(1,135,893)	2,045,796	7,778	-	(149,761)	315,942	9,411	65,000	1,158,273
Cash and investments - ending	\$ 3,275,764	\$ 3,910,316	\$ 7,778	\$ 6,233	\$ 47,526	\$ 2,130,580	\$ 38,907	\$ 65,000	\$ 9,482,104

CENTER TOWNSHIP, MARION COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 Decemeber 31, 2010

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>Ending Balance</u>
Township:	
Capital assets, not being depreciated:	
Land	\$ 1,883,004
Buildings	5,122,732
Improvements other than buildings	4,179,236
Machinery and equipment	<u>953,149</u>
 Total capital assets not being depreciated	 <u>\$ 12,138,121</u>

CENTER TOWNSHIP, MARION COUNTY  
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual Township offices listed below:

Marion County Small Claims Court,  
Center Township Division  
Center Township - Special

CENTER TOWNSHIP, MARION COUNTY  
EXAMINATION RESULTS AND COMMENTS

***FINANCIAL REPORT OPINION MODIFICATION***

Financial records presented for examination were incomplete and not reflective of the activity of the Township Small Claims Court. The records presented did not provide sufficient information to examine or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions.

Due to the condition of records described above for the Small Claims Court Fund, the State Board of Accounts was unable to provide an unqualified opinion on the accuracy of the financial statements.

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***COMPUTERIZED ACCOUNTING SOFTWARE PROGRAM***

The Township used an unapproved computerized accounting software program to maintain their accounting records, which did not provide for sufficient audit trails to verify all transactions from original source of entry into the system.

Indiana Code 5-11-1-21 states:

"All public officers shall adopt and use the books, forms, records, and systems of accounting and reporting adopted by the state board of accounts, when directed so to do by the board, and all forms, books, and records shall be purchased by those officers in the manner provided by law. An officer who refuses to provide such books, forms, or records, fails to use them, or fails to keep the accounts of his office as directed by the board commits a Class C infraction and forfeits his office."

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)

***INTERNAL CONTROLS – CAPITAL ASSETS***

The controls over the recording and accounting for the Township's capital assets were insufficient. Proper controls were not in place to account for disposals of the capital assets owned by the Township during the examination period.

In one instance, a copy machine owned by the Township was donated to a not-for-profit organization sometime during 2009. The Township officials were unaware of the exact date of transfer. A review of maintenance/supply invoices indicated a change in the location of the copy machine in August 2009. However, the Township continued to pay the maintenance/supply invoices for this equipment through April 2010, which totaled \$3,332.39. No attempt had been made to collect these funds and currently the money is still due to the Township from the not-for-profit organization.

CENTER TOWNSHIP, MARION COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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)

***INTERNAL CONTROLS - INVESTMENT ACTIVITY***

The controls over the recording and accounting of the Township's investment activity were insufficient. The Township did not maintain a register of investments during the examination period. Records were not presented that properly allocated the balances in the sweep and savings accounts between the respective Township funds.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***FUND SOURCES AND USES***

During the examination period, funds were disbursed from the Township Assistance Fund for compensation of numerous employees, such as the Chief Financial Officer, Payroll Administrator, Accounting Clerk, and other administrative staff. However, these employees were not completing any functions related to the administration of Township Assistance.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Indiana Code 12-20-4-1 through 12-20-4-3 states in part:

"Sec. 1. The township trustee may pay out of township assistance money the necessary office expense and clerical or other help necessary to properly administer township assistance.

Sec. 2. The township trustee of each township, in the trustee's ex-officio capacity as administrator of township assistance within the township, may do the following:

- (1) Employ supervisors, investigators, assistants, or other necessary employees in discharging the township trustee's duties concerning the provision of township assistance.

CENTER TOWNSHIP, MARION COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- (2) Fix the salaries or wages to be paid to the supervisors, investigators, assistants, or other necessary employees employed by the township trustee.

Sec. 3. (a) The township trustee shall determine the number of township assistance supervisors, investigators, assistants, or other necessary employees that are employed by the township to administer township assistance.

(b) The pay of township assistance supervisors, investigators, assistants, and other necessary employees shall be fixed by the township trustee subject only to the total budgetary appropriation for personnel services for the administration of township assistance approved by the township board. . . ."

***LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER***

A list of Township employees was certified to the County Treasurer once in 2010 for the entire examination period. A list of employees was not certified during 2009. A similar comment appeared in prior Report B36921.

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."

CENTER TOWNSHIP, MARION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 7, 2011, with William E. Douglas, former Trustee, and Robert B. Turner, Attorney.

The contents of this report were discussed on December 8, 2011, with Eugene W. Akers, Trustee; Deborah L. Vaden, Center Township Chief Executive Officer; and Eric Bailey, Center Township Budget Director.

The contents of this report were discussed via the telephone on December 15, 2011, with Carl L. Drummer, former Trustee, and Fred Biesecker, Attorney