

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

SPECIAL INVESTIGATION REPORT
OF
SUMMITVILLE FIRE DEPARTMENT, INC.
MADISON COUNTY, INDIANA
January 1, 2015 to December 31, 2020



FILED
12/01/2023

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE SUMMITVILLE FIRE DEPARTMENT, INC., MADISON COUNTY, INDIANA

This is a special investigation report for the Summitville Fire Department, Inc. (Fire Department), Madison County, for the period January 1, 2015 to December 31, 2020, and is in addition to any other reports for the Fire Department as required under Indiana Code 5-11-1. All reports pertaining to the Fire Department may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with receipting of monies, contract compliance, and vendor/payroll disbursements. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 5, 2023

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS

BACKGROUND

The Fire Department, a not-for-profit corporation that used public funds received directly from Van Buren Township (Township) and indirectly from Boone Township and the Town of Summitville to provide fire protection and emergency medical services to the citizens of Boone Township, Van Buren Township, and the Town of Summitville. The funding terms were based upon contracts between the Township and the Fire Department. Van Buren Township received funds from Boone Township and the Town of Summitville to contribute to the contractual obligation of the Township and the Fire Department. The Fire Department also received funding from ambulance billing fees.

James R. Sizelove (Sizelove) was the Fire Chief and Treasurer of the Fire Department for the period examined. Sizelove was also listed as the Treasurer and Registered Agent of the Fire Department per the Business Entity Reports filed with the Indiana Secretary of State. As Treasurer of the Fire Department, Sizelove was responsible for maintaining the financial records of the Fire Department, including receipting and depositing the monies received, writing, issuing, and signing checks, recording the activities in the ledgers, and reporting activities to the Fire Board. Sizelove resigned on November 19, 2020. The members of the Fire Department voted to dissolve the Fire Department on January 17, 2021. The Fire Department officially dissolved on January 18, 2021. Subsequently, the Van Buren Township Fire Department and EMS was created to provide fire and ambulance services for the community on January 18, 2021.

Key definitions:

- The Board (also referenced as Fire Board), as referenced in the contracts for fire protection services, consists of the three Van Buren Township Board members and the Van Buren Township Trustee.
- The Fire Department Board of Directors (Board of Directors) was established in compliance with Indiana Code 23-17-12-1 and consists of five members of the Fire Department who are elected by the other members. (Indiana Code Section 23, Article 17 addresses laws for Nonprofit Corporations.)
- The "Official Family of the Summitville Fire Department, Inc" (Official Family) was established by the SFD By-Laws/Constitution. The Official Family, "for the sake of enforcing these By-Laws and Constitution" consists of: the President, Vice President, Treasurer, Chief, Assistant Chief, Three Fire Captains, Ambulance Assistant Chief, Ambulance Captain, and the five Board of Directors. The Official Family met when needed on matters of discipline or emergency.

To simplify the above key definitions, based upon our understanding, the Official Family, per the By-Laws and Constitution, oversaw personnel issues including disciplinary actions and recommended terminations to the Fire Board. The Fire Board would make the final terminations of personnel. The Fire Board provided equipment, facilities, and funding based upon the contract between the Township and the Fire Department. The Board of Directors were responsible for managing the business and affairs of the Fire Department, as the Articles of Incorporation did not authorize any other person or group the responsibilities for managing the business and affairs of the Fire Department.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Per response to our subpoena on April 8, 2021, it was stated: "All minutes which could be located have been produced; each October a slate of officers was presented and a vote (if any were contested) was taken in November, so you will find each year's list of officers in those minutes. Additionally, attendance was taken as a roll call so the minutes will also reflect the membership names as of that moment in time." We did not find where the Board of Directors were documented in the minutes for October or November beginning with the minutes from October 2018 through November 2019; however, we were able to determine the Board of Directors for each year as follows:

<u>October 2015</u>	<u>October 2016</u>	<u>October 2017</u>	<u>October 2018</u>	<u>October 2019</u>	<u>October 2020</u>
Chris Brown	Chris Brown	Chris Brown	Chris Brown	Chris Brown	Chris Brown
Brad Austin	Brad Austin	Brad Austin	Brad Austin	Brad Austin	Brad Austin
Coby Huggins	Coby Huggins	Coby Huggins	Coby Huggins	Coby Huggins	Coby Huggins
Bronson Doggett	Bronson Doggett	Keith Baldwin	Keith Baldwin	Keith Baldwin	Keith Baldwin
Jake Hendricks	Cade Bodkin	Cade Bodkin	Cade Bodkin	Cade Bodkin	Justin Holzman

Effective January 1, 2021, Brad Austin stepped down from the Board of Directors and was replaced by Bryce Wilson.

The Indiana State Board of Accounts' investigation was initiated because of the Indiana State Police (ISP) serving a search warrant on the residence of Sizelove on another investigation. The results of our investigation are described in the following comments.

The Indiana State Board of Accounts performed an investigation of the Fire Department for the period of January 1, 2015 to December 31, 2020, per Indiana Code 5-11-1-9(a). As per Indiana Code 5-11-1-9(a), our investigation was limited to use of public funds received by the Fire Department, which included ambulance billing fees collected. The results of our investigation are described in the following comments.

Indiana Code 5-11-1-9(a) states:

"The state examiner, personally or through the deputy examiners, field examiners, or private examiners, shall examine all accounts and all financial affairs of every audited entity. However, an examination of an entity under this subsection shall be limited to matters relevant to the use of the public money received by the entity."

RELATED-PARTY TRANSACTIONS

Contract Compliance Related to Compensation

Fire Contract:

The contract between the Township and Fire Department included terms related to lump sum payments to the Fire Department for undisclosed purposes and compensation to individual members of the Fire Department. The Township and Fire Department did not comply with the terms of the 2015, 2016, 2018-2019, and 2020-2021 contracts for fire protection services as it related to compensation of the individual members of the Fire Department.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

The checks for compensation were issued to the Fire Department instead of being paid to the individual members of the Fire Department as stipulated by the Fire contracts, except for one check paid to Sizelove for Fire Chief Pay.

The Summitville Fire Department Inc/Van Buren Twp Fire Contract (Fire Contract) states in part:

"7.01 The Board shall pay a clothing allowance . . . and an automobile allowance . . . to each active member of SFD, pursuant to I.C. 36-8-2-5. . . .

7.07 The Board shall provide quarterly reimbursement for those members who provide ambulance coverage . . .

7.08.1 The Board shall pay the Fire Chief the amount of Ten Thousand (\$10,000) dollars to execute the duties of Chief with payment of Two Thousand Five Hundred (\$2,500) to be paid 4 times a year on the 1st day of March, June, September, and December of said calendar year."

(Section 7.08.1 began in the 2016 contract; the 2015 contract did not address Fire Chief Compensation.)

Indiana Code 36-8-12-5(a) states:

"Unless otherwise provided by contract, a unit served by a volunteer fire department shall pay to each active and participating member of the department:

- (1) a clothing allowance of not less than one hundred dollars (\$100) per year; and
- (2) an automobile allowance of not less than one hundred dollars (\$100) per year for the use of the member's automobile in the line of duty."

Emergency Services Agreement (EMT Agreement)

The Township and the Fire Department did not comply with the terms of the 2017, 2018, 2019, and 2020 EMT Agreements for ambulance service as it related to compensation.

There were 32 checks issued to the Fire Department for compensation instead of being paid to Sizelove as stipulated by the EMT agreement. Only 14 checks were issued to Sizelove by the Township as per the EMT agreement terms.

The EMT Agreement for Ambulance Service states in part:

"This letter is to verify that both parties listed below agree to the following terms listed . . .

The above listed services will be paid the amount of \$15,000 with \$1,250 due on January 1, . . . and payment of \$1,250.00 the first of every month there after until December 31, . . .

Both parties signed below have agreed to the terms if this agreement . . ."

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

The parties to the EMT contracts were indicated as:

Contract for 2017:

- Township Trustee and the three Township Board Members (also known as the Fire Board)
- Sizelove

Contracts for 2018, 2020-2021:

- Township Trustee and the three Township Board Members (also known as the Fire Board)
- An illegible signature resembling that of Sizelove, with Summitville Fire Department typed beneath the signature

(The Fire contracts for 2018-2019, and 2020-2021 for the Fire Department were signed by Sizelove, Fire Chief, and Chris Brown, President (Board of Directors).)

Furthermore, in the minutes of the Board of Directors from August 13, 2020, members present were listed as "Board of Director/President Chris Brown with Board of Directors Cade Bodkin, Coby Huggins, Brad Austin, Keith Baldwin, and Treasurer Randy Sizelove present." The purpose of the meeting was stated to "apprise the BODs of the preliminary results of our audit by the Indiana State Board of Accounts." There was discussion on the issuance and cashing of checks written by the Township to the Fire Department, Fire Department members, and Sizelove. "Discussion was held as to what the checks cashed by Sizelove were for. Sizelove pointed out that those checks were made out to Summitville Fire Department from the Township to cover the contractual EMT promised by the Township to Randy Sizelove personally. Sizelove explained that has those fund were always meant for Sizelove. He endorsed and cashed those checks to save from having to write an additional check from SFD."

Compensation

Beginning with the Fire Contract for 2016 through 2020, the Township agreed to pay the Fire Chief \$10,000 to "execute the duties of Chief. . . ." Per the EMT agreements for 2017 through 2020, the Township agreed to pay Sizelove \$15,000 to provide EMT ambulance medical coverage. These were the only two written documents that indicated compensation for any members, except for payments of car and clothing allowances, trainings, and ambulance coverage calls and runs.

The Fire Contract for 2015, as signed by the Township Trustee and Township Board as the Fire Board and Sizelove, Fire Chief, and Chris Brown, President (Board of Directors), did not allow for any compensation, except for payments of car and clothing allowances, trainings, and ambulance coverage calls and runs. EMT agreements were not provided for 2015 and 2016.

Per review of documents provided by the Fire Department, including minutes of the Official Family Board meetings and the Board of Directors, the Standard Operating Procedures, and the By-laws, there was not any mention of compensation rates or amounts.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Sizelove was the Treasurer for the Fire Department. As Treasurer, he served on the Board of Directors, as did Corey Sizelove. Sizelove issued and signed all the checks. Per a review of the minutes of the Board of Directors meetings, none of these related transactions were officially discussed, disclosed, or approved by the Board of Directors as required per Indiana Code 23-17-13-2.5.

The following provides a schedule of the amounts paid by Sizelove to either himself or Corey Sizelove (his son) as overpaid compensation and compensation not authorized by the Fire Contract, EMT Agreement, or Board of Directors, totaling \$39,000. Sizelove's 2018 overpaid and unauthorized compensation in the schedule below was reduced by the amount he was underpaid for Fire Chief and EMT pay.

Year	Corey Sizelove	James R. Sizelove
2015	\$ 6,250	\$ 7,000
2016	5,000	1,000
2017	5,000	3,250
2018	5,000	(7,000)
2019	5,000	6,000
2020	2,500	-
Total Compensation	\$ 28,750	\$ 10,250

Gifts

Checks were issued and recorded on the check description as either gifts, "Christmas Family," or wedding presents. As per the following schedule, Sizelove issued checks totaling \$4,534.22 to either members of the Fire Department Official Family Board members, himself, or payable to "cash," which we classified as gifts. Amounts paid in 2016 represent gifts of \$375 each to the members of the Official Family Board members, including Sizelove. This was mentioned and approved by the Official Family per the minutes; however, none of these gifts were authorized by the Fire Board or the Board of Directors as required for related-party transactions.

Employee	2015	2016	2017	2018	Totals
Corey Sizelove	\$ -	\$ 375.00	\$ -	\$ -	\$ 375.00
James R. Sizelove	300.00	659.22	500.00	-	1,459.22
Cash (James R. Sizelove)	-	-	-	1,200.00	1,200.00
Total Coby Huggins	-	375.00	-	-	375.00
Total Chris Brown	-	375.00	-	-	375.00
Total Bob Beal	-	375.00	-	-	375.00
Total Keith Baldwin	-	375.00	-	-	375.00
Total Gifts	\$ 300.00	\$ 2,534.22	\$ 500.00	\$ 1,200.00	\$ 4,534.22

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Miscellaneous

Sizelove issued checks to himself or payable to "cash" for food, parties or dinners/food, property (including gravel), and other unknown items totaling \$12,959.08.

There were eight (8) of these checks that Sizelove made payable to cash for travel, donations, parties or dinners, and unknown items, totaling \$2,520. Two of these eight checks we classified as travel, totaling \$1,000. One of the two checks issued on May 4, 2016, was in the amount of \$600 for a South Dakota trip; the second check written on November 13, 2018, was in the amount of \$400 for "Chicago Trip Officers." Another two checks, totaling \$700, were classified as donations, one indicated a scholarship donation (\$500) and the second "2017 Christmas Family X4." The second check was issued in the amount of \$400; however, the Board of Directors had approved for \$200 to be used to "adopt a family in our community."

The following is a schedule of the payments for these miscellaneous related-party transactions that were not authorized by the Fire Board or the Board of Directors:

<u>Employee and Classification</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Totals</u>
James R. Sizelove:							
Food	\$ 67.11	\$ -	\$ -	\$ 108.00	\$ -	\$ -	\$ 175.11
Fireworks	-	143.00	-	-	-	-	143.00
Property	118.57	103.00	1,000.00	-	801.29	-	2,022.86
Unknown	2,882.29	256.32	746.93	2,050.00	1,962.57	200.00	8,098.11
Cash (James R. Sizelove):							
Travel	-	600.00	-	400.00	-	-	1,000.00
Donations	500.00	-	200.00	-	-	-	700.00
Parties or dinners	220.00	-	400.00	-	-	-	620.00
Unknown	-	100.00	-	-	100.00	-	200.00
Total Miscellaneous	<u>\$ 3,787.97</u>	<u>\$ 1,202.32</u>	<u>\$ 2,346.93</u>	<u>\$ 2,558.00</u>	<u>\$ 2,863.86</u>	<u>\$ 200.00</u>	<u>\$ 12,959.08</u>

Indiana Code 23-17-13-2.5 states:

"(a) This section applies unless the articles of incorporation or bylaws of a corporation provide otherwise.

(b) Subject to subsection (c), a contract or transaction between:

- (1) a corporation and one (1) or more of the corporation's members, directors, members of a designated body, or officers; or
- (2) a corporation and any other corporation, partnership, association, or entity in which one (1) or more of the corporation's members, directors, officers, or members of a designated body:

(A) are members, directors, members of a designated body, or officers;

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

(B) hold a similar position; or

(C) have a financial interest;

is not void or voidable solely because of the relationship or interest, solely because the member, director, member of a designated body, or officer is present at or participates in the meeting of the board of directors that authorizes the contract or transaction, or solely because the vote of the member, director, member of a designated body, or officer is counted for authorizing the contract or transaction.

(c) A contract or transaction described under subsection (b) is not void or voidable as provided under subsection (b) if one (1) or more of the following apply:

(1) The:

(A) material facts as to the:

(i) relationship or interest of a member, a director, a member of a designated body, or an officer; and

(ii) contract or transaction;

are disclosed or known to the board of directors; and

(B) board of directors in good faith authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors even if the disinterested directors are less than a quorum.

(2) The:

(A) material facts as to the:

(i) relationship or interest of the member, director, member of a designated body, or officer; and

(ii) contract or transaction;

are disclosed or known to the members who are entitled to vote on the contract or transaction; and

(B) contract or transaction is specifically approved in good faith by a vote of the members who are entitled to vote on the contract or transaction.

(3) The contract or transaction is fair as to the corporation at the time the contract or transaction is authorized, approved, or ratified by the board of directors or the members.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

(d) Common or interested directors may be counted in determining the presence of a quorum at a meeting of the board that authorizes a contract or transaction described under subsection (b)."

Pursuant to U.S.C.A. § 501(c)(3), no part of the net earnings of a nonprofit corporation may inure ". . . to the benefit of any private shareholder or individual."

26 C.F.R. § 1.501(c)(3)-1(c)(2) states: "An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals."

26 C.F.R. § 1.501(a)-1(c) states: "The words private shareholder or individual in section 501 refer to persons having a personal and private interest in the activities of the organization."

The Constitution, Article V, Section 2 of the SFD By-Laws/Constitution states:

"For misconduct or malfeasance in office, any officer of the company may be impeached by two-thirds vote of the Official Family and may be suspended or expelled from the department as deemed necessary by the Official Family with the Fire Board making final termination."

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from the state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides: . . .

- c. Effective control over and accountability for all funds, property, and other assets.
- d. Procedures for determining reasonableness, allowability, and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement. . . ."

We requested Sizelove reimburse the Township \$25,868.30 for related-party payments of compensation, gifts, cash payments, and undocumented reimbursements.

We requested Corey Sizelove reimburse the Township \$29,125 for overpayment of compensation and gifts.

We requested Keith Baldwin reimburse the Township \$375 for unauthorized gift payment.

We requested Bob Beal reimburse the Township \$375 for unauthorized gift payment.

We requested Chris Brown reimburse the Township \$375 for unauthorized gift payment.

We requested Coby Huggins reimburse the Township \$375 for unauthorized gift payment.

(See Summary of Charges, page 33)

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

UNSUPPORTED AND UNAUTHORIZED EQUIPMENT PAYMENTS

Sizelove issued several checks to himself or cash for the purchase of vehicles, office and computer equipment, Disc Jockey (DJ) equipment, and other equipment and repairs totaling \$54,644.47 as itemized in the following schedule:

Information from Check:	Check Date	2015	2016	2017	2018	2019	2020	Totals
Checks Payable to James R. Sizelove:								
Medical ESO Computer	04-10-15	\$ 1,839.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,839.94
2015 Equipment	12-19-15	1,000.00	-	-	-	-	-	1,000.00
12V 15A Circuits AMB 61	01-06-16	-	26.55	-	-	-	-	26.55
ATV Equipment Purchase	01-07-16	-	7,342.65	-	-	-	-	7,342.65
Lyhban ATV	01-12-16	-	154.98	-	-	-	-	154.98
Smartboard Brackets	01-27-16	-	40.64	-	-	-	-	40.64
Equipment Purchase	02-03-16	-	6,842.65	-	-	-	-	6,842.65
Office Equipment	07-11-16	-	260.00	-	-	-	-	260.00
New Valves ENSO	07-24-16	-	1,115.51	-	-	-	-	1,115.51
Equipment EN60	08-01-16	-	2,018.93	-	-	-	-	2,018.93
Paladin Light ENG. 60	09-01-16	-	2,999.00	-	-	-	-	2,999.00
Fire/EMS Laptop	12-27-16	-	320.00	-	-	-	-	320.00
54' Light Re Payment	02-17-17	-	-	200.00	-	-	-	200.00
Decals on Officer Vehicle	03-03-17	-	-	100.00	-	-	-	100.00
Equipment to Buy	04-28-17	-	-	1,000.00	-	-	-	1,000.00
Equipment to IPAD Pro	07-11-17	-	-	135.95	-	-	-	135.95
2001 Decker Truck Damage	09-02-17	-	-	1,860.17	-	-	-	1,860.17
Washer/Dryer Combo	12-02-17	-	-	500.00	-	-	-	500.00
Night Vision	12-20-17	-	-	365.00	-	-	-	365.00
Short Term Equip	01-12-18	-	-	-	1,500.00	-	-	1,500.00
Washbay Cabinet	08-07-18	-	-	-	30.00	-	-	30.00
Repayment Trailer EQ	02-26-19	-	-	-	-	1,000.00	-	1,000.00
2001 Dodge Ram Truck	03-12-19	-	-	-	-	15,000.00	-	15,000.00
Equipment ATV	08-29-19	-	-	-	-	284.44	-	284.44
Amazon Pressure Regulator	10-21-19	-	-	-	-	106.82	-	106.82
New MacBook Purchase	12-18-19	-	-	-	-	1,000.00	-	1,000.00
DJ Equipment	02-17-20	-	-	-	-	-	3,200.00	3,200.00
DJ Equipment - 2000 XTl Amp Fox	07-10-20	-	-	-	-	-	451.24	451.24
DJ Equipment Repayment PER DEPT MEMBERSHIP	07-17-20	-	-	-	-	-	3,500.00	3,500.00
Checks Payable to Cash:								
Moving Containers	07-31-18	-	-	-	200.00	-	-	200.00
Foam Applicator	08-22-18	-	-	-	250.00	-	-	250.00
Total Equipment		\$ 2,839.94	\$ 21,120.91	\$ 4,161.12	\$ 1,980.00	\$ 17,391.26	\$ 7,151.24	\$ 54,644.47

Except for the DJ Equipment, which is discussed below, none of these transactions were supported by vendor invoices. Furthermore, except for the items discussed below, the purchases were not specifically identified or presented by Sizelove to the Board of Directors or the Official Family for approval. However, the transactions were included in the Treasurer's Report. The Treasurer's Report was presented to the Board of Directors and certified by the Board of Directors as audited and approved. The documentation related to the audit and certification by the Board of Directors of the Treasurer's Report, as well as the Treasurer's Report for the period June 28, 2020 to July 19, 2020, is presented below.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

JULY 19, 2020

SFD TREASURER REPORT AUDIT


06/28/2020 to 07/19/2020

We, the Board of Directors of the Summitville Fire Department, Inc., have conducted our audit for the dates listed above and approve the submitted treasurer's report.

Signed on this 19TH day Of JULY, 2020.


Cade Bodkin, BOD


Coby Huggins, BOD


Brad Austin, BOD


Keith Baldwin, BOD


Chris Brown, BOD

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Register Report
6/28/2020 through 7/19/2020

7/19/2020 Page 1

Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
BALANCE 6/27/2020								8,817.00
6/28/2020	FSB - GEN... EFT		FSB VISA BELLE TL.. Misc				R	-340.00
6/28/2020	FSB - GEN... EFT		MCOONAL... FOOD Dining					-49.89
6/30/2020	FSB - GEN... 4019		COBY HUG...2ND QTR ...CONTRAC...					-249.00
6/30/2020	FSB - GEN... 4020		CHRIS BR... 2ND QTR ...CONTRAC...					-94.00
6/30/2020	FSB - GEN... 4021		COREY J... 2ND QTR ...CONTRAC...					-174.00
6/30/2020	FSB - GEN... 4022		**VOID**B... 2ND QTR ...CONTRAC...				R	0.00
6/30/2020	FSB - GEN... 4023		CAMERON...2ND QTR ...CONTRAC...					-88.00
6/30/2020	FSB - GEN... 4024		KIETH BAL...2ND QTR ...CONTRAC...					-258.00
6/30/2020	FSB - GEN... 4025		BRENTON ...2ND QTR ...CONTRAC...					-44.00
6/30/2020	FSB - GEN... 4026		CADE BOO...2ND QTR ...CONTRAC...					-64.00
6/30/2020	FSB - GEN... 4027		DANNY DE...2ND QTR ...CONTRAC...					-614.00
6/30/2020	FSB - GEN... 4028		ZACH DOU...2ND QTR ...CONTRAC...					-217.00
6/30/2020	FSB - GEN... 4029		**VOID**AL...2ND QTR ...CONTRAC...				c	0.00
6/30/2020	FSB - GEN... 4030		JUSTIN HO...2ND QTR ...CONTRAC...					-236.00
6/30/2020	FSB - GEN... 4031		MARY LYE...2ND QTR ...CONTRAC...					-36.00
6/30/2020	FSB - GEN... 4032		JEREMY M...2ND QTR ...CONTRAC...					-34.00
6/30/2020	FSB - GEN... 4033		CHARLIE ... 2ND QTR ...CONTRAC...					-14.00
6/30/2020	FSB - GEN... 4034		BRYCE WL... 2ND QTR ...CONTRAC...					-87.00
6/30/2020	FSB - GEN... 4035		BRAD AUS... 2ND QTR ...CONTRAC...					-76.00
6/30/2020	FSB - GEN... 4036		KIETH BAL... POSTAG... Postage an...					-8.95
6/30/2020	FSB - GEN... 4037		CITY OF AL... FIRERES... DONATION...					-1,500.00
6/30/2020	FSB - GEN...		VAN BURE...				[SUMMITVL...	1,500.00
6/30/2020	FSB - GEN...		VAN BURE...				[SUMMITVL...	3,743.00
6/30/2020	FSB - GEN... DEP		VAN BURE... ROAD TRI... Misc					800.00
7/1/2020	FSB - GEN... 4038		BOB BEAL 2ND QTR ...CONTRAC...					-656.00
7/1/2020	FSB - GEN... EFT		O REILLY ... BETTY OL... Auto/Service					-116.03
7/1/2020	FSB - GEN... DEP		RANDY SIZ... 1/2 BACK... Misc					58.01
7/2/2020	FSB - GEN... EFT		PIZZA KING PA TRIP Dining					-64.22
7/3/2020	FSB - GEN... 4039		CHRIS BR... TRIP TO PAMisc					-200.00
7/3/2020	FSB - GEN...		VAN BURE...				[SUMMITVL...	1,250.00
7/6/2020	FSB - GEN... EFT		FSB VISA TRIP TO ... Misc					-59.75
7/13/2020	FSB - GEN... EFT		VERizon JULY CEL... Misc					-429.11
7/14/2020	FSB - GEN...		DANNY DE...				[SUMMITVL...	90.50
7/14/2020	FSB - GEN... 4040		DOMAIN U... INVOICE ... Utilities Inte...					-228.00
7/14/2020	FSB - GEN...		VAN BURE...				[SUMMITVL...	337.53
7/15/2020	FSB - GEN... 4041		BATTERY ... INVOICE ... Auto/battery					-289.90
7/15/2020	FSB - GEN... EFT		FSB VISA BATTERY... Misc					-337.53
6/28/2020 - 7/19/2020								1,216.66
BALANCE 7/19/2020								9,833.66
TOTAL INFLOWS								7,779.04
TOTAL OUTFLOWS								-4,562.38
NET TOTAL								1,216.66

FINANCIALS

Register Report
6/28/2020 through 7/19/2020

7/19/2020 Page 1

Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
BALANCE 6/27/2020								13,701.36
6/28/2020	FSB - FIRE... DEP		FIRST BAP... 2020 FIR... DONATION...					250.00
7/4/2020	FSB - FIRE... DEP		METHODS... ck # 6672 ... DONATION...					785.00
7/4/2020	FSB - FIRE... 2049		HUDSON T... CUSTOM... Misc					-200.00
7/5/2020	FSB - FIRE... DEP		Other WALKING... Other Inc					907.00
7/10/2020	FSB - FIRE... 2050		RANDY SIZ... 2000 XT1 ... EQ					-451.24
7/13/2020	FSB - FIRE... 2051		SKY MAG... INVOICE ... Entertainm...					-11,300.00
7/17/2020	FSB - FIRE... 2052		RANDY SIZ... DJ EQUIP... EQ					-3,500.00
6/28/2020 - 7/19/2020								-13,509.24
BALANCE 7/19/2020								192.12
TOTAL INFLOWS								1,842.00
TOTAL OUTFLOWS								-15,451.24
NET TOTAL								-13,509.24

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Equipment

Register Report
6/28/2020 through 7/19/2020

7/19/2020 Page 1

Date	Account	Num	Description	Memo	Category	Tag	Ct	Amount
BALANCE 6/27/2020								6,211.66
7/3/2020	FSB - EQUI...DEP		DARYL MO...POOL FIL... Other Inc, ...					85.00
7/13/2020	FSB - EQUI...1186		**VOID**FSB LOAN ATV	Auto Loan			c	0.00
7/17/2020	FSB - EQUI...1187		RANDY SIZ...DJ EQUIP...Misc					-3,200.00
6/28/2020 - 7/19/2020								-3,115.00
BALANCE 7/19/2020								3,096.66
TOTAL INFLOWS								85.00
TOTAL OUTFLOWS								-3,200.00
NET TOTAL								-3,115.00

For some of the more significant equipment purchases, the following information was noted:

2001 and 2006 Dodge Truck Purchase and Sale (Check Date: 3-12-19, Amount: \$15,000)

Per the Contract between the Township and the Fire Department for the period January 1, 2018 through December 31, 2019, signed by the Township Board (Jessica Berners, Trustee, Larry Waller, Jerry Bair, and Jerry Brummet, Van Buren Township and Fire Board members) and the Fire Department (James R. Sizelove, Fire Chief, and Chris Brown, President) on December 8, 2017, Section 6 indicates the Township or Fire Board furnished listed equipment including a "2001 Dodge Ram Fire Chief Vehicle (Grass Unit)," and a "2006 Dodge Ram 1500 Officer Response Vehicle (Grass Unit)."

On March 12, 2019, Sizelove issued a check to himself for \$15,000 per the check memo: 2001 Dodge Ram Truck. On March 15, 2019, the Township issued a check to the Fire Department for \$7,500. One-half of the \$7,500, or \$3,750, was posted to the Township EMS-Fire appropriation and the remaining \$3,750 to the Township Fire appropriation. Per the ledger, the descriptions indicated "2001 Dodge truck for officer unit." Per the cancelled check from the Township, the "For" is stated "2001 - Officer Unit." Following are the images of the copy of the check Sizelove issued to himself, the copy of the check issued by the Township that was deposited to the Fire Department, and the Fire Department deposit ticket.

SUMMITVILLE FIRE DEPARTMENT, INC.
 RESULTS AND COMMENTS
 (Continued)

SECURITY FEATURES INCLUDE TRUE WATERMARK, PAPER, HEAT SENSITIVE ICON AND FOIL HOLOGRAM.

001265

PNC BANK, N.A.
70-2169/719

3/12/2019

SUMMITVILLE FIRE DEPARTMENT, INC.
 MEDICAL / FIRE FUND
 PO Box 218 / 813 E. Mill St.
 Summitville, IN 46070-0218

PAY TO THE ORDER OF James r Sizelove \$ ****15,000.00**

Fifteen Thousand Only***** DOLLARS

James r Sizelove
1298 W 1550 N
SUMMITVILLE, IN 46070

MEMO 2001 DODGE RAM TRUCK

[Signature]
AUTHORIZED SIGNATURE

⑈001265⑈ ⑆07192189⑆ 4622328391⑈

ENDORSE HERE
X *[Signature]*

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

20190318 003700974418 07100060005

COLOR INSIDE THIS BOX SHOULD BE WHITE

Chemical Wash
Detection Box

REPLICATING OR COPYING ON ALTERNATE THIS HIGH SECURITY CHECK IS EXTREMELY DIFFICULT DUE TO THESE FEATURES
DO NOT CASH IF:

- 12mm chemical ball icon is not perfect
- A distinctive pattern is not visible in the paper when held to light
- Heat sensitive ink
- True Watermark Paper
- Heat Sensitive Ink
- Pink inkbox and clear security fibers not laid and reappear when warmed with finger or breath
- Check pattern on back does not appear multiple colors that blend into each other
- Special type microprint lines appear as broken or speckled lines
- Security fibers
- Security Breaker Lines
- Chemical Wash
- Chemical Wash
- Positive Ink on Back
- Teeter Adhesion
- Visible Fibers
- Invisible Fibers
- VOID Ink
- Secure Document
- Security Weakness

Security Features
 Security Features
 Security Features

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

PRESCRIBED BY STATE BOARD OF ACCOUNTS
BOYCE FORMS SYSTEMS DALEVILLE IN
APPROPRIATION

TRUSTEE. VAN BUREN TOWNSHIP
MADISON COUNTY.

FORM NO. TR-6 (REV. 1961)

7746

NO. _____ \$ _____
NO. _____ \$ _____
NO. _____ \$ _____

1/2 Fire 1/2 AMB-0 FUND March 15 2019

PAY TO THE ORDER OF Summitville Fire Dept. \$7,500.⁰⁰

First Merchants Bank Seven thousand five hundred & 00/100 DOLLARS.

FOR 2001 - Officer Unit

Denise Amos
TRUSTEE OF ABOVE NAMED TOWNSHIP

THIS WARRANT VALID TWO (2) YEARS AFTER
DEC. 31 OF THE YEAR OF ISSUE

⑆074900657⑆ 0007460058⑆

20190318 003700974416 07100060005

Pay to the Order of
PNC Bank - Indiana
For Deposit only
Summitville Fire Department
4622328391

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

DEPOSIT TICKET		PKB BANK, N.A.	
Summitville Fire Department, Inc. PO Box 218 / R13 E Mill St Summitville, IN 46070		DATE: 3-16-19	
CHECKS AND OTHER ITEMS RECEIVED FOR DEPOSIT SUBJECT TO THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.		CHECKS AND OTHER ITEMS RECEIVED FOR DEPOSIT SUBJECT TO THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.	
CURRENCY	COINS	CHECKS	TOTAL
		1 70000	
		2	
		3	
		4	
		5	
		6	
		7	
		8	
		9	
		10	
		11	
		12	
		13	
		14	
		15	
		16	
		17	
		18	
		19	
		20	
		21	
		22	
		23	
		24	
		25	
		26	
		27	
TOTAL PACKAGE CONTAINED LIST		0 00	
TOTAL		7500 00	
TOTAL		7500 00	
USE OTHER SIDE FOR ADDITIONAL LISTINGS. PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.			
DT1133 9100467			

RECORD OF CHECKS FOR DEPOSIT	
CHECKS LIST (CHECK NUMBER)	DOLLARS
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	
27	
TOTAL THIS LIST	
TOTAL THIS DEPOSIT	
ENTER THE TOTAL IN THE SPACE PROVIDED ON FRONT	
CASH COUNT - FOR OFFICE USE ONLY	
TOTAL	\$
1	
2	
5	
10	
20	
50	
100	

20190318 003700974415 07100060005

Minutes from the "Official Family Meeting" from October 15, 2019, stated: "... primary topic being the discussion of the 2006 Dodge Ram 1500 officer's truck. Chief Sizelove discussed ongoing concerns about the ongoing maintenance concerns with the current officer truck. ... Chief Sizelove indicated he would be willing to sell his 2001 Dodge Ram 2500 HD diesel truck to the department with all equipment/lights included. ... Motion was made by Bob Beal to purchase Chief Sizelove's 2001 Dodge Ram for the price of \$15,000 with all lights/equipment included in purchase price, contingent upon the selling of the current officer's truck. ... Corey Sizelove made a motion to sell the 2006 Dodge Ram truck to Coby Huggins for \$5,000 pending his financing. ..." (Bob Beal and Coby Huggins were "member in attendance" and Fire Department employees.) Motion was seconded by Coby Huggins. Both motions carried with six members voting in favor of the two transactions including Coby Huggins (except for abstaining on voting on the sale of the 2006 Dodge Ram Truck), Brad Austin, and Chris Brown, who are Board of Directors, and Bob Beal, Danny Decker, Corey Sizelove, and Sizelove (except for abstaining on voting on the purchase of the 2001 Dodge Ram). Sizelove and Huggins abstained from voting on their respective transactions.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Sizelove paid himself the \$15,000 for the 2001 Dodge Ram a full six months prior to the October 15, 2019 Official Family Board's contingent approval of the sale of a 2001 Dodge Ram truck to the Fire Department.

No information was maintained to substantiate a fair market value on either vehicle.

The Fire Department did not receive the approval of the Fire Board to sell the 2006 Dodge Ram truck to Coby Huggins. The \$5,000 paid to the Fire Department for the 2006 Dodge Ram truck was deposited in the Fire Department's bank account on October 18, 2019, but was not remitted to the Township.

As addressed in the comment titled **Inventory of Equipment Compliance**, we could not determine if either the 2001 Dodge Ram or the 2006 Dodge Ram were the same ones that belonged to the Township as stipulated in the Fire Contract covering the period January 1, 2018 to December 31, 2019.

A 2001 Dodge Ram was not purchased from Sizelove until March 12, 2019; however, the 2001 Dodge Ram per the Fire Contract covering the period January 1, 2018 to December 31, 2019, was signed on December 8, 2017, prior to the purchase from Sizelove. There was not any investigation evidence, such as receipts or deposits, or notations in Board minutes to indicate that the 2001 Dodge Ram listed in the Fire Contract covering the period January 1, 2018 to December 31, 2019, was sold or otherwise disposed of by either the Township or the Fire Department. The Fire Contract covering the period January 1, 2020 to December 31, 2021, included only one 2001 Dodge Ram indicated as "2001 Dodge Ram Fire Officer Vehicle (Grass Unit)." The only changes between the two contract listings are ". . . Fire Chief Vehicle" vs ". . . Fire Officer Vehicle." Two 2001 Dodge Ram trucks were **not** listed in the Fire Contract covering the period January 1, 2020 to December 31, 2021, as expected if one was purchased prior to January 1, 2018, and another purchased on March 12, 2019.

The 2006 Dodge Ram truck that was listed as furnished equipment per Fire Contract covering the period January 1, 2018 to December 31, 2019, was no longer included on the listing for the Fire Contract covering the period January 1, 2020 to December 31, 2021.

The contract excerpts of the equipment and the signature pages for the January 1, 2018 to December 31, 2019, are pictured below:

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Section 6. Equipment

- 6.01 The Board shall furnish SFD the following listed equipment for SFD to use during the term of this Agreement for the purpose of carrying out the terms of this agreement:
- A. 1991 GMC TopKick Tanker
 - B. 2001 Ford F-450 Modular Ambulance
 - C. 2001 Freightliner Fire Engine
 - D. 2005 Freightliner Fire Engine/Tanker
 - E. 1997 Ford F 350 Grass Truck
 - F. Turn out gear for each member of the firefighting unit.
 - G. EMS gear for each member of the EMS unit.
 - H. 36 Motorola Minitor IV Alert Pagers
 - I. 24 MSAG1 SCBA units, including masks and 32 Cylinders
 - J. Cascade system
 - K. 2001 Dodge Ram Fire Chief Vehicle (Grass Unit)
 - L. 2009 Chevy C-4500 Braun Ambulance
 - M. 2006 Dodge Ram 1500 Officer Response Vehicle (Grass Unit)
 - N. 2017 Freightliner Rosenbauer Fire Engine
 - O. 2018 Chevrolet HD 2500 Silverado Fire Command Unit
 - P. 2011 Operation Trailer
 - Q. 2007 Dodge Ram Officer (Plow Truck)

Van Buren Twp. Board


Jessica Berners, Trustee


Larry Waller, Van Buren Rep


Jerry Bair, Van Buren Rep


Jerry Brummet, Van Buren Rep

SFD


James R. Sizelove, Fire Chief


Chris Brown, President

12-8-17
DATE OF SIGNATURES


SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)


The contract excerpts of the equipment and the signature pages for the January 1, 2020 to December 31, 2021, are pictured below:


Section 6. Equipment

- 6.01 The Board shall furnish SFD the following listed equipment for SFD to use during the term of this Agreement for the purpose of carrying out the terms of this agreement:
- A. 1991 GMC TopKick Tanker
 - B. 2001 Freightliner Fire Engine
 - C. 2005 Freightliner Fire Engine/Tanker
 - D. 1997 Ford F 350 Grass Truck
 - E. Turn out gear for each member of the firefighting unit.
 - F. EMS gear for each member of the EMS unit.
 - G. 36 Motorola Minitor IV Alert Pagers
 - H. 24 MSAG1 SCBA units, including masks and 32 Cylinders
 - I. Cascade system
 - J. 2001 Dodge Ram Fire Officer Vehicle (Grass Unit)
 - K. 2009 Chevy C-4500 Braun Ambulance
 - L. 2017 Freightliner Rosenbauer Fire Engine
 - M. 2018 Chevrolet HD 2500 Silverado Fire Command Unit (Grass Unit)
 - N. 2011 Operation Trailer
 - O. 2007 Dodge Ram Officer (Plow Truck)
 - P. 2007 Chevrolet Tahoe (Fire Chief Vehicle)
 - Q. 2019 Chevrolet Braun Ambulance (Amb. 61)

Van Buren Twp. Board

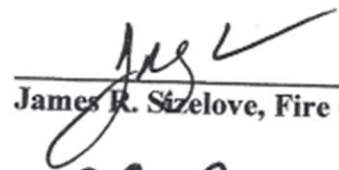

Dee Amos, Trustee


DeWayne Gaskin, Van Buren Rep

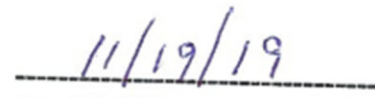

Jerry Bair, Van Buren Rep


Jerry Brummet, Van Buren Rep

SFD


James R. Szelove, Fire Chief


Chris Brown, President


11/19/19
DATE OF SIGNATURES

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

The title to a 2001 Dodge Ram truck was not transferred to the Fire Department until February 20, 2020. As of the date of this report, the Fire Department has the title of the 2001 Dodge Ram and has not returned the title to the Township or validated that it was not the 2001 Dodge Ram included in the listed equipment per the Fire Contracts.

*DJ Equipment (Check Dates and Amounts, respectively:
2-17-20, 7-10-20, 7-17-20, \$3,200, \$451.24, \$3,500)*

Sizelove issued three checks to himself for the purchase of DJ equipment which were dated February 17, July 10, and July 17, 2020, totaling \$7,151.24. Per the June 28, 2020 minutes of the Board of Directors, 11 members voted to "purchase equipment from Randy Sizelove in the amount of \$6,700 . . ." Included with the minutes were the following invoices, which total \$6,590.90.

Auction Sale - 15 - Wright Entertainment - June 23, 2020

Commercial Liquidators of America
301 S Lasalle St
Indianapolis, IN 46201
Phone: 317-632-8840

PAID IN FULL

Invoice #:	995
Date:	6/23/2020
Page:	1

SOLD TO:

5119
RANDY SIZELOVE
SUMMITVILLE FIRE DEPT
813 E MILL ST
SUMMITVILLE, IN 46070
Phone: 795-536-2042 Fax: 795-536-2966
rsf200@gmail.com
E-Mailed on 6/23/2020 to stf260@gmail.com

Lot#	DESCRIPTION	QUANTITY	UNIT PRICE	EXTENDED PRICE
1567a	DENON DJ Mixer MC9000MK2 With ProX Case	1 x	600.00	600.00 T
1568	(2) Eastern Acoustic Works EAW Concert Speakers, MH662E , Midrange/High Loud Speakers, Large Venue	2 x	200.00	400.00 T
1569	(2) Peavey Large Concert Speakers, Model QW 218 w/ 8-pin Inputs w/ Back Wheels	2 x	250.00	500.00 T
1570	(2) Peavey SP218X Concert Speakers w/ 8-pin Connectors w/ (2) Power Feed Cables for Each Speaker	2 x	400.00	800.00 T
1570a	(2) Peavey SP1X Concert Speakers w/ 8-pin Connectors w/ (2) Power Feed Cables for Each Speaker	2 x	400.00	800.00 T
1571	(2) Peavey SP1X Speakers Maximum Power 1400 Watt, Equalizer Switch	2 x	400.00	800.00 T
1593	Rebuilt Crown XT14000 Professional Amplifier	1 x	300.00	300.00 T
1594	Crown CE4000 Amplifier	1 x	300.00	300.00 T
Total Quantity:				13.00
Total Extended Price:				4,500.00
15% Buyer's Premium:				675.00
Tax1 Default:				362.25
Invoice Total:				\$5,537.25
visa - 6/23/2020 -				5,537.25
Remaining Invoice Balance:				\$0.00

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Auction Asset Recovery LLC5 <invoicing@messaging.squareup.com>
Reply-To: Auction Asset Recovery LLC5 <jamesstevens@clofa.net>
To: <sfd260@gmail.com>

Wed, Jun 24, 10:37 AM



Invoice Paid

\$738.30

Paid on June 24, 2020

*H 6303.26
315.39
#6625.40*

Invoice #000608
June 24, 2020

Bill To
Randy Sizelove
Summitville Fire Dept
sfd260@gmail.com

We appreciate your business.

Wright Entertainment Auction	\$738.30
See Email from Commercial Liquidators of America for Detailed Invoice	\$0.00

Subtotal \$738.30
Total Paid \$738.30

Visa 3471 06/24/20, 10:37 AM

Send estimates or invoices for your business?
Process \$1,000 in sales free when you sign up for Square.

Get Started

Auction Asset Recovery LLC5
3300 Sutherland Ave
Indianapolis, IN 46218 United States
jamesstevens@clofa.net
317-632-8040
© 2020 Square, Inc.
[Square Privacy Policy](#) | [Security](#)

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Order Confirmation



Thank you for your order, Randy Sizelove.
Your order number is: 14736
Date of order: 6/27/2020 5:02 PM

Shipping Method: FedEx Standard Overnight®
Payment Method: Credit card payment

Ship To

Randy Sizelove
Summitville Fire Dept
1298 W 1550 N
Summitville, IN 46070
United States
Phone:7658105441

Bill To

Randy Sizelove
Summitville Fire Dept
1298 W 1550 N
Summitville, IN 46070
United States
Phone:7658105441

Additional information

Policy Agreement:
I have read and agree to the [Shipping](#), [Return](#), and [Privacy](#) policies.

Product information

Product Name	Part No.	Quantity	Item Price	Total Price
EAW 803010 Diaphragm	MRD025EE	2	\$86.01	\$172.02
Subtotal:			\$172.02	
Shipping:			\$143.37	
Tax:			\$0.00	
Order Total:			\$315.39	

Furthermore, a purchase of DJ Equipment was discussed in the May 21, 2017 minutes from the Board of Directors as follows: "Randy Sizelove purchased some new equipment for DJ events. There will be a test run of this equipment before the July 4th event."

Due to the lack of a detailed inventory report of equipment or inclusion of the equipment in section 6.01 of the 2020-2021 Fire Contract; the timing of the checks issued to Sizelove, including the check dated February 17, 2020, for \$3,200; the timing of the approval by the Board of Directors; and the fact that the total of the checks issued to Sizelove do not agree to the total of the vendor invoices included in the minutes, which were also non-descriptive of the items purchased, we could not determine if the DJ equipment that Sizelove sold to the Fire Department was the equipment documented by the vendor invoices or if it was the equipment he had purchased that was discussed in the May 21, 2017 meeting.

Trailer - Vendor Issued Check

On January 27, 2019, Sizelove issued a check to a vendor for the purchase of a trailer in the amount of \$4,500. The trailer was insured, plated, and is in the custody of Sizelove. On February 26, 2019, Sizelove paid himself \$1,000 to rewire the trailer.

The only discussions or approval for this purchase was per January 20, 2019 minutes of the Official Family Board, which stated as follows:

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

"Discussion was held on the ongoing need for use of a trailer to use for dept. needs. Randy Sizelove discussed a deal to use \$4500 from the Medical/Equipment fund to purchase a 22 ft tilt trailer from (vendor) and will maintain it. If or when retires or leaves Randy will re-reimburse the dept. the price of \$4500 and/or place the trailer back at this department.

After discussion Motion by Corey Sizelove to get the trailer as long as Randy Sizelove paid back the department within 4 years or payments equal to \$4500.00."

As of the date of this report, no payments have been received by the Fire Department for the purchase of the trailer.

As addressed in the comment titled **Inventory of Equipment Compliance, complete and accurate inventories of equipment were not maintained and updated as required.** Furthermore, the purchases of the equipment were not communicated to the Fire Board, whose responsibilities included obtaining and paying for all insurance policies.

Indiana Code 23-17-13-3(a) states:

"A corporation may not:

- (1) lend money to; or
- (2) guarantee the obligation of;

a director or an officer of the corporation."

Pursuant to U.S.C.A. § 501(c)(3), no part of the net earnings of a nonprofit corporation may inure ". . . to the benefit of any private shareholder or individual."

26 C.F.R. § 1.501(c)(3)-1(c)(2) states: "An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals."

26 C.F.R. § 1.501(a)-1(c) states: "The words private shareholder or individual in section 501 refer to persons having a personal and private interest in the activities of the organization."

The Constitution, Article V, Section 2 of the SFD By-Laws/Constitution states:

"For misconduct or malfeasance in office, any officer of the company may be impeached by two-thirds vote of the Official Family and may be suspended or expelled from the department as deemed necessary by the Official Family with the Fire Board making final termination."

We requested Sizelove reimburse the Township \$59,144.47 for payments to himself, a vendor, or cash for the purchase of the truck, DJ equipment, a trailer, and other miscellaneous equipment, and for the cost of the trailer with wiring improvements. (See Summary of Charges, page 33)

SPECIAL INVESTIGATION COSTS

The State of Indiana incurred costs, in the amount of \$54,931.33, due to the special investigation of the Summitville Fire Department, Inc.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Indiana Code 5-11-1-27(m) states in part:

"If the attorney general institutes civil proceedings related to this section or under IC 5-11 5-1, the attorney general shall seek, in addition to the recovery of any funds misappropriated, diverted, or unaccounted for, restitution of:

- (1) costs incurred by the state board of accounts; and . . ."

We requested Sizelove reimburse the State of Indiana for special investigation costs in the amount of \$54,931.33. (See Summary of Charges, page 33)

OFFICIAL BOND AND INSURANCE COVERAGE

The Fire Department is not required to have official bond coverage; therefore, the Fire Department did not have official bond coverage during the investigation time period.

BILLINGS AND COLLECTIONS

On January 20, 2015, Sizelove, as Fire Chief, signed an agreement with a billings and claims services agency for billing and collecting fees for EMS and Fire Services. A resolution was not presented to support how or who established the fees for collection. The fees collected were retained by the Fire Department. The fees collected were not reported or remitted to the Township.

Indiana Code 36-8-13-3 states in part:

"(a) The executive of a township, with the approval of the legislative body, may do the following: . . .

- (4) Contract with a volunteer fire department that has been organized to fight fires in the township for the use and operation of firefighting apparatus and equipment that has been purchased by the township in order to save the private and public property of the township from destruction by fire, including use of the apparatus and equipment in an adjoining township by the department if the department has made a contract with the executive of the adjoining township for the furnishing of firefighting service within the township.
- (5) Contract with a volunteer fire department that maintains adequate firefighting service in accordance with [IC 36-8-12](#)."

Indiana Code 36-8-13-4 states in part:

". . . (d) If a fire department serving a township dispatches fire apparatus or personnel to a building or premises in the township in response to:

- (1) an alarm caused by improper installation or improper maintenance; or
- (2) a drill or test, if the fire department is not previously notified that the alarm is a drill or test;

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

the township may impose a fee or service charge upon the owner of the property. However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract with an alarm company and that the alarm company has been notified of the improper installation or maintenance of the alarm, the alarm company is liable for the payment of the fee or service charge."

(e) The amount of a fee or service charge imposed under subsection (d) shall be determined by the township legislative body. All money received by the township from the fee or service charge must be deposited in the township's firefighting fund."

Indiana Code 36-6-4-8 states in part:

". . . (b) With the consent of the township legislative body, the executive may contract with corporations for health and community services not specifically provided by another governmental entity. . . .

(d) The township legislative body may adopt a resolution to provide for the imposition and collection of fees for ambulance services provided by the township police or fire department."

Fees can only be collected as specifically authorized by law or properly authorized ordinance/resolution. When a fee is NOT specified by law, but instead through the use of an ordinance/resolution, sufficient authoritative reference should be maintained. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Indiana Code 36-6-4-3 states in part:

"The executive shall do the following: . . .

(2) Manage all township property interest. . . .

(5) Receive and pay out township funds. . . ."

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

During the investigation period, payments to individuals were made by the Fire Department and the Township that were not reported to the Internal Revenue Service or to the Indiana Department of Revenue. Neither the Township nor the Fire Department issued Miscellaneous Income Federal Forms 1099 - Misc or Wage and Tax Statements Federal Form W-2s to these individuals. Furthermore, withholdings and remittances of federal and state taxes were not made.

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from the state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides: . . .

g. Compliance with 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."

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

INVENTORY OF EQUIPMENT COMPLIANCE

The Township and Fire Department did not comply with the terms of the 2018-2019 contract for fire protection services as it related to equipment and equipment purchases.

The Fire Contracts stated:

"6.01 The Board shall furnish SFD the following listed equipment for SFD to use during the term of this Agreement for the purpose of carrying out the terms of this agreement:

- A. 1991 GMC TopKick Tanker . . .
- K. 2001 Dodge Ram Fire Chief Vehicle (Grass Unit) . . .
- M. 2006 Dodge Ram 1500 Officer Response Vehicle (Grass Unit) . . .
- Q. 2007 Dodge Ram Officer (Plow Truck) . . .

6.02 The Board shall be responsible for paying for all charges, fees, and expenses for the operations, maintenance, and repairs of the equipment listed in 6.01.

6.03 SFD is responsible to see that its members use said equipment in a safe and appropriate manner and to keep said equipment in a good state of repair and use only for such purposes as to carry out the terms of this Agreement.

6.04 SFD to check all of the equipment and report to the Board any issues or concerns pertaining to the condition of said equipment.

6.05 Any request by SFD for additional funds and/or additional supplies and/or expenses, not covered by the terms of this Agreement, to the Board, is to be submitted at least five (5) days before the next scheduled Board meeting."

The following is a partial list of equipment purchased by either the Fire Department or the Township that was not listed in the Fire Contracts:

<u>Date of Purchase</u>	<u>Item</u>	<u>Cost</u>
12-22-15	2016 ATV	\$ 14,300.00
10-10-16	2005 Chevrolet Trailblazer	5,500.00
10-10-17	Skid Unit	8,386.50
01-27-19	2018 22Ft Tittl Trailer	4,500.00

Within the 2018-19 Fire Contract signed on December 8, 2017, a 2001 Dodge Ram and a 2006 Dodge Ram 1500 were listed as equipment. Within the 2020 Fire Contract signed November 19, 2019, a 2001 Dodge Ram Fire Officer Vehicle was included; however, the 2006 Dodge Ram 1500 Officer Response Vehicle was removed from the listing. Due to the lack of a complete inventory, we could not determine if the 2001 Dodge RAM included on the 2018-2019 Fire Contract was the same one as on the 2020-2021 Fire Contract, or if either of the Dodge Rams were the ones purchased by the Fire Department from Sizelove on March 12, 2019.

A complete inventory of equipment with serial numbers, purchase dates, disposal dates, and cost of items was not maintained. We had to rely upon the Fire Contracts to attempt to validate any equipment purchased and maintained for the fire department.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Based upon purchase dates and approvals, we could not substantiate that all equipment belonging to the Fire Department was properly documented in the contracts and records of the Township and/or Fire Department as required.

SFD By-Laws/Constitution, By-Laws Article II Section 4 it states:

"It shall be the duties of the Chief and Assistant Chiefs to take and keep an inventory of all goods and property belonging to the company, a copy of which shall be placed in the fire station of the company in sight and reach of all its members. The Directors shall audit the books of the Secretary-Treasurer prior to the monthly meeting."

Per the Summitville Fire Department Inc/Van Buren Twp Fire Contract (Fire Contract) from 2018-2019:

"6.01 The Board shall furnish SFD the following listed equipment for SFD to use during the term of this Agreement for the purpose of carrying out the terms of this agreement: . . .

6.02 The Board shall be responsible for paying for all charges, fees, and expenses for the operations, maintenance, and repairs of the equipment listed in 6.01."

Indiana Code 23-17-27-1(b) states: "A [nonprofit] corporation shall maintain appropriate accounting records."

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from the state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides:

- a. Accurate, current, and complete disclosure of the financial results of each government-sponsored project or program.
- b. Records that adequately identify the source and application of funds for government-sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays, and income.
- c. Effective control over and accountability for all funds, property, and other assets.
- d. Procedures for determining reasonableness, allowability, and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement."

SUPPORTING DOCUMENTATION

The 2017 fire contract and the 2019 emergency services agreement were not available for audit. Contracts for 2016 and 2018 were used to determine the 2017 fire contracted terms, as well as 2018 and 2020 were used to determine the 2019 emergency services agreement terms.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

There were 95 payments made from Fire Department funds during the investigation period, which were not supported by contracts, salary, or rate of pay schedules, and/or vendor invoices. Furthermore, 12 of those checks were made payable to "cash."

The By-Laws, Article II, Section 3 of the SFD By-Laws/Constitution states:

"The treasurer shall keep a correct amount of all monies. He/she shall receive all the monies of the Company, keep an accurate amount of the disbursements, and once a month make a report to the Company of the amounts received and expended, giving items for said receipts and disbursements, pay no bills unless of department requirements, and said bills have been previously allowed by the company. He/she shall also file all tax returns and records required to be filed by any government agency at the proper time."

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from the state or local governments are subject to the following general requirements:

Existence of contracts with grantor agencies for all assistance received.

Retention of financial records, supporting documents, statistical records and all other records pertinent to the agreements for a period of at three years.

Maintaining a financial management system that provides:

- a. Accurate, current, and complete disclosure of the financial results of each government-sponsored project or program.
- b. Records that adequately identify the source and application of funds for government-sponsored activities. Records shall contain information pertaining to awards, authorizations, obligations, unobligated balances, assets, outlays, and income.
- c. Effective control over and accountability for all funds, property, and other assets.
- d. Procedures for determining reasonableness, allowability, and allocability of costs in accordance with the provisions of the applicable cost principles and the terms of the grant or other agreement.
- e. Accounting records that are supported by source documentation."

INTERNAL CONTROLS

Sizelove was responsible for all aspects of the Fire Department financial activity. This included preparing checks, maintaining invoices to support payments, signing the checks, depositing collections, issuing receipts, recording financial transactions, reconciling the bank accounts, and preparing monthly Treasurer's Reports to the Board of Directors.

SUMMITVILLE FIRE DEPARTMENT, INC.
RESULTS AND COMMENTS
(Continued)

Although the Board of Directors indicated they audited and approved the Treasurer's reports, the required oversight and monitoring of the financial activity was not effective. The lack of effectiveness allowed for improper financial transactions related to receipting of monies and vendor/payroll disbursements. Furthermore, the lack of oversight and monitoring allowed for an inaccurate and incomplete listing of equipment inventories and tracking.

The Indiana State Board of Accounts *Uniform Compliance Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources*, Section H, states in part:

"Entities receiving financial assistance from the state or local governments are subject to the following general requirements: . . .

Maintaining a financial management system that provides: . . .

- c. Effective controls over accountability for all funds, property and other assets. . . ."

SUMMITVILLE FIRE DEPARTMENT, INC.
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2023, with Denise Amos, Van Buren Township Trustee; Ralph Gordon, Chair of the Van Buren Township Board; and Stephen Waller, Van Buren Township Board member.

VAN BUREN TOWNSHIP
TRUSTEE

Denise Amos
P.O. Box 397
813 E Mill Street
Summitville, IN 46070

Office Hours
Tuesday-Thursday 12:30-5:00
Phone (765) 536-2042
Email d.amos.vanburentwp@gmail.com

Indiana State Board of Accounts
302 West Washington St. E418
Indianapolis, Indiana 46204-2765

October 24, 2023

Re:Summitville Fire Department
Special Investigation Report

Denise Amos
VanBuren Township Trustee

I would like to acknowledge and Thank the State Board of Accounts for all of their hard work and research they had to do on this case. I know this was not an easy task.

I like to integrate as VanBuren Township Trustee, I along with the Board have personally made sure Internal Controls have been updated and are enforced to the State Board of Accounts standards. As this report clearly indicates, the prior administration was responsible for all aspects of the Fire Department financial activity. Even though the Board of Directors indicated they would audit the Treasurer's reports, the Board had been given false reports on several occasions. Items such as gifts were purchased for Board members without their acknowledgment along with a variety of illegal transactions.

We regret the people of VanBuren township has endured this cost creating the loss of revenue for our community. We pray restitution will bring forth reimbursement to the township and our citizens.

Best Regards;



Denise (Dee) Amos,

Van Buren Township Trustee

SUMMITVILLE FIRE DEPARTMENT, INC.
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
James R. Sizelove, former Fire Chief and Treasurer:			
Related-Party Transactions: Compensation, pages 6 and 7	\$ 10,250.00	\$ -	\$ 10,250.00
Related-Party Transactions: Gifts, page 7	2,659.22	-	2,659.22
Related-Party Transactions: Miscellaneous, pages 8 through 10	12,959.08	-	12,959.08
Unsupported and Unauthorized Equipment			
Payments, pages 11 through 24	59,144.47	-	59,144.47
Special Investigation Costs, pages 24 and 25	<u>54,931.33</u>	-	<u>54,931.33</u>
 Total James R. Sizelove	 <u>139,944.10</u>	 <u>-</u>	 <u>139,944.10</u>
 Corey Sizelove, former Assistant Ambulance Chief:			
Related-Party Transactions: Compensation, pages 6 and 7	28,750.00	-	28,750.00
Related-Party Transactions: Gifts, page 7	<u>375.00</u>	-	<u>375.00</u>
 Total Corey Sizelove	 <u>29,125.00</u>	 <u>-</u>	 <u>29,125.00</u>
 Keith Baldwin, former member:			
Related-Party Transactions: Gifts, page 7	<u>375.00</u>	-	<u>375.00</u>
 Bob Beal, former member:			
Related-Party Transactions: Gifts, page 7	<u>375.00</u>	-	<u>375.00</u>
 Chris Brown, former Fire Department President:			
Related-Party Transactions: Gifts, page 7	<u>375.00</u>	-	<u>375.00</u>
 Coby Huggins, Fire Chief:			
Related-Party Transactions: Gifts, pages 7	<u>375.00</u>	-	<u>375.00</u>
 Totals	 <u>\$ 170,569.10</u>	 <u>\$ -</u>	 <u>\$ 170,569.10</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

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AFFIDAVIT

STATE OF INDIANA)
MARION COUNTY)

I, Matthew Stone, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Summitville Fire Department, Inc., Madison County, Indiana, for the period from January 1, 2015 to December 31, 2020, is true and correct to the best of my knowledge and belief.

Matthew Stone
Field Examiner

Subscribed and sworn to before me this 31st day of October, 2023

Rose A Shilson
Notary Public

My Commission Expires: JUNE 14, 2025

County of Residence: MARION

ROSE A SHILSON
NOTARY PUBLIC - SEAL
STATE OF INDIANA
COMMISSION NUMBER 70:663
MY COMMISSION EXPIRES JUNE 14, 2025