

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

EXAMINATION REPORT
OF
VAN BUREN TOWNSHIP
BROWN COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
08/04/2010

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OFFICIALS

Office

Official

Term

Trustee

Nettie P. Walls

01-01-08 to 12-31-10

Chairman of the
Township Board

Rick White

01-01-08 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF VAN BUREN TOWNSHIP, BROWN COUNTY, INDIANA

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

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

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

STATE BOARD OF ACCOUNTS

April 7, 2010

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

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 910	\$ 28,907	\$ 29,585	\$ 232
Township Assistance	12,564	2,129	10,421	4,272
Firefighting	(2,544)	7,113	5,405	(836)
Melot Cemetery	2,218	175	9	2,384
Grandview Church	2,407	456	330	2,533
	<u>15,555</u>	<u>38,780</u>	<u>45,750</u>	<u>8,585</u>
Totals	<u>\$ 15,555</u>	<u>\$ 38,780</u>	<u>\$ 45,750</u>	<u>\$ 8,585</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 232	\$ 35,326	\$ 24,109	\$ 11,449
Township Assistance	4,272	18,894	15,187	7,979
Firefighting	(836)	24,800	22,633	1,331
Melot Cemetery	2,384	1,552	2,000	1,936
Grandview Church	2,533	578	650	2,461
Cumulative Fire	-	51,224	-	51,224
Rainy Day	-	525	-	525
	<u>8,585</u>	<u>132,899</u>	<u>64,579</u>	<u>76,905</u>
Totals	<u>\$ 8,585</u>	<u>\$ 132,899</u>	<u>\$ 64,579</u>	<u>\$ 76,905</u>

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

VAN BUREN TOWNSHIP, BROWN COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Township uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. Brown County is behind in billing and collecting taxes due to the 2002 reassessment. Property taxes for 2008 payable 2009 were not settled until March 2010.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

VAN BUREN TOWNSHIP, BROWN COUNTY
EXAMINATION RESULTS AND COMMENTS

OVERPAYMENT OF COMPENSATION AND OTHER EXPENSE REIMBURSEMENTS

Nettie P. Walls, Trustee, received salary payments during the examination period which exceeded the approved salary resolution. The approved salary for 2008 was \$10,500.00; Nettie P. Walls was paid \$10,529.79 an overpayment of \$29.79; the approved salary for 2009 was \$10,500.00; Nettie P. Walls, Trustee, was paid \$11,289.01 an overpayment of \$789.01 for a total salary overpayment of 818.80.

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

Nettie P. Walls, Trustee, was requested to make repayments to the Township for the overpayments in the amount of \$818.80. (See Summary, page 16)

OFFICE, TELEPHONE EXPENSES, AND HOMEOWNERS INSURANCE

Nettie P. Walls, Trustee, received office rent during the examination period in the amount of \$3,600 each year for the use of a home office for the Township. Additional amounts were paid to Standard Mutual Insurance Company for insurance during 2008 and 2009 in the amounts of \$269.75 and \$350.00, totaling \$619.75. The Trustee also received telephone expense reimbursements in addition to office rent during 2008 and 2009 in the amounts of \$600.00 each year. However, no evidence was presented for examination to indicate that the phone number was listed in the name of the Township in the phone directory. A similar comment appeared in prior Report B34259.

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

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

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

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

VAN BUREN TOWNSHIP, BROWN COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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

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

Nettie P. Walls, Trustee, was requested to make repayments to the Township for homeowners insurance costs in the amount of \$619.75. (See Summary, page 16)

TRAVEL OVERPAYMENT

Nettie P. Walls, Trustee, submitted a travel claim for \$1,058.02 for 2009; but was paid \$1,100.00, an excess of \$41.98.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Nettie P. Walls, Trustee, was requested to make a repayment to the Township for the overpayment of travel expenses of \$41.98. (See Summary, page 16)

PERSONAL EXPENSES

A portable building was constructed and paid for by the Township. We were advised the building was for the Fire Department. However, Fire Department personnel have conveyed they did not request the building and as of April 2010, the building was located at the residence of the Trustee.

The cost of the construction of the building was \$1,110.00.

The Trustee paid \$265.36 from the Township Fund to Wal-Mart on June 10, 2008, for an air conditioner.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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

Nettie P. Walls, Trustee, was requested to make a repayment to the Township for the cost of the building for \$1,110.00 and for the cost of the air conditioner in the amount of \$265.36 for a total of \$1,375.36. (See Summary, page 16)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of examination:

VAN BUREN TOWNSHIP, BROWN COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

1. Depository reconciliations of the fund balances to the bank account balances were not presented for examination or were incorrect.

IC 5-13-6-1(e) states:

"All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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

2. Column totals of the various funds were not footed or cross-footed to determine accuracy and completeness of transaction postings. Appropriation balances were not kept throughout the examination period and numerous transactions were not posted to appropriation accounts.

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)

A similar comment appeared in prior Report B34259.

APPROPRIATIONS

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

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Township	2008	<u>\$ 4,085</u>

IC 6-1.1-18-4 states in part:

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

PAYROLL DEDUCTIONS

Payments to Township employees were made without payroll deductions for taxes.

VAN BUREN TOWNSHIP, BROWN COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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

SUPPORTING DOCUMENTATION

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established. A similar comment appeared in prior Reports B28657 and B34259.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The proper payroll taxes were not withheld from wages paid to the Trustee, the Clerk, and the Board Members for 2008 and 2009. Wages paid to Township Officials were not reported on a Federal W-2 form and no Federal Form 941s were presented for examination.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

A similar comment appeared in prior Report B34259.

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

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

VAN BUREN TOWNSHIP, BROWN COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

CASH DISBURSEMENTS AND ELECTRONIC PAYMENTS

Several instances were noted in which the Trustee purchased and issued cashier checks to disburse funds for Township Assistance payments. Instances were also noted where electronic payments were made directly from the Township bank account for Township Assistance payments.

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

A similar comment appeared in prior Report B34259

ADVANCE PAYMENTS

Numerous instances occurred during the examination period, in which the Trustee issued checks payable to herself for salary, office rent, and phone expense prior to the services being performed or the expenses being incurred.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

A similar comment appeared in prior Report B34259.

TEMPORARY LOAN

A temporary loan of \$5,000 was made in February 2007 from the Township Assistance Fund to the Firefighting Fund and has not been repaid as of December 31, 2009.

IC 36-1-8-4 concerning temporary loans states in part:

"(a) . . . (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs. (4) The amount transferred must be returned to the other fund at the end of the prescribed period. . . ."

"(b) If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer under this section, the prescribed period may be extended for not more than six (6) months beyond the budget year of the year in which the transfer occurs if the fiscal body does the following: (1) Passes an ordinance or a resolution that contains the following: (A) A statement that the fiscal body has determined that an emergency exists. (B) A brief description of the grounds for the emergency. (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs. (2) Immediately forwards the ordinance or resolution to the state board of accounts and the Department of Local Government Finance."

A similar comment appeared in prior Report B34259.

VAN BUREN TOWNSHIP, BROWN COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

FUND SOURCES AND USES

Funds were disbursed from the Township Assistance Fund for workman's compensation insurance premiums for Township employees, for which no appropriation out of the Township Assistance Fund had been budgeted.

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)

A similar comment appeared in prior Report B34259.

LINE OF CREDIT

The Trustee borrowed funds during the examination period, from National City Bank using a home equity line of credit. These funds were deposited into the Township bank account for cash flow purposes.

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

A similar comment appeared in prior Report B34259.

ANNUAL REPORT

An Annual Report for 2009 was not timely filed with the State Examiner.

Effective July 1, 2009, IC 5-11-1-4 states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

OVERDRAWN CASH BALANCES

The cash balance of the Firefighting Fund was overdrawn in 2008.

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

VAN BUREN TOWNSHIP, BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 26, 2010, with Rick White, Chairman of the Township Board; and Kathie Smith, Board member. The officials concurred with our findings.

The contents of this report were discussed on May 26, 2010, with Nettie P. Walls, Trustee. The official response has been made a part of this report and may be found on pages 13 through 15.

VAN BUREN TWP TRUSTEE

NETTIE P WALLS
7768 BECKS GROVE RD
FREETOWN, IN 47235
PHONE 812-988-7783
FAX 812-988-7804
E-MAIL WALLSN7783@AOL.COM

6/7/2010

STATE BOARD OF ACCOUNTS
ROOM E418 INDIANA GOVERNMENT CENTER SOUTH
INDIANAPOLIS, IN 46204-2738
ATTN: STAN METZLER
CHUCK NEMETH

OFFICIAL RESPONSE TO VAN BUREN TWP AUDIT FOR 2008, & 2009

OVERPAYMENT OF COMPENSATION AND OTHER EXPENSE REIMBURSEMENTS

I do not agree that I owe the Township the \$789.01 for 2009. I was paid a total of 15,639.01. This includes \$10,500.00 for salary, \$3600.00 for rent, \$850.00 for milage, and \$600 for phone . This makes a total of \$15,500.00, a difference of \$139.01. I believe that is all I should have to pay For that year.

I have no problem with paying the \$619.36 for the office insurance. I know that this was brought in The '06 & '07 audits, but when I got the exit conference, they had both already been done, and I could Not change that. I did not pay it in 2010.

PERSONAL EXPENSES

There was no such thing as personal expenses for this building. I have worked very closely with the VB Twp Fire Department in the last 3 years. I have helped with fund raising in fish fries, selling ice Cream at the fair, and in sending out donation letters. I have helped clean the kitchen at the fire dept, Helped buy the supplies, baked, and fried fish. I have done everything I could do to help raise money. When we went before the fair board to have a booth for selling ice cream etc, they said we needed a Building. In the fire protection fund, there is \$1,000.00 allowed for other expenses. This has been in the budget for years, and I have never used it I did use that \$1000.00 toward the materials in the building. This is a very well built 8' x 16' building. Not \$1100.00. I did not turn in the receipts for th door , the hardware or the window, or wiring. The total for all was more like \$2000.00. I truly feel that this should be allowable.

I also paid \$1000.00 of my salary for the labor and the additional materials. Never was this building Meant to be mine personally . It is purely for the Department. It is scheduled to be set for the fair. As for it being at my house, it was built at my house. The fire dept was supposed to come get it since January. I have the minutes of the April meeting, in which it was discussed how they were going to Move the building, and what they were doing with it. The sad thing is, is that the fire chief is mad at me Because I just won't write him a check from the cum fund, so he is giving me a hard time. I also resent The fact that John Ward, the fire chief, talked many times and in length to Karen, my auditor, and did Not tell her the whole truth.

CONDITION OF RECORDS

The only excuse for the records, is: No one ever showed me how how to foot or cross-foot the records

to

Determine accuracy. I have just learned this this year, thanks to my advisory board. My ledger is now balanced, footed, and cross-footed.

I have reconciled my bank account with my ledger balance every month, but I have done it on the bank statement, not in the ledger. I just learned that too. Guess you can teach an old dog new tricks.

ANNUAL REPORT

My annual report was never late one time in 24 years. There were extenuating circumstances this year, That caused mine to be late. My brother-in-law in California, passed away on Jan 1, 2010. My younger sister and I went to the funeral and were gone for 15 days. My Sister and brother in law were being Abused by their sons, and we went to court to get the conservatorship of my sister, Shirley.. I was under a Lot of pressure, and could not get my book to balance to the satisfaction of the Advisory Bd. I was back and forth to CA until 2 weeks ago. Now we have everything settled, and got my sister home. I did get everything balanced, and sent the unsigned report to SBOA before I left on April 5.

The line of credit, the overdrawn cash balances, and much of the problems, have come from Brown County Being so far behind in their taxing. Things should be much better now.

In closing, I feel that I owe:

\$ 139.01 for 2009/

\$ 29.79 for 2008

\$ 619.36 for office insurance.

\$ 0.00 for the fund raising building

\$ 788.16 Total

Thank you for your consideration.

Sincerely,

Nettie P Walls

We had 16 people attend

Checking and Savings report-→ Copy with minutes

Secretary's and Treasurers reports were accepted

Marlene said she wanted to get elections out of the way

Votes were taken.....President---Marlene

Vice President ----Mike

Treasurer ----- Shirley

Secretary ----- Ashley

Question was raised about bi-laws concerning that in order to be part of the board u have to attend ~~some~~ many meetings a year and that Jim Greedy and Bob Milton had not. There was a lot of discussion over it. *(in order to vote)*

Marlene and Shirley said they were done that Jim could have president and Fern could have Treasurer.

Jim Greedy said to leave Judy on the board. Bob Milton said he would like to be on the board, John seconded it. Jim Greedy said he would also like to be on the board, John seconded it.

Jim Greedy made a motion to post pone the ninth board member until next month every on in favor, motion carried.

There was discussion over the bake sale and Fish fry, John said that we were given two fryers that he just has to go pick them up.

John brought up the extimates that he's got together for the advisory board so thatr we can get the new equipment.

John said we have a meeting here May 10th with Jason Smith for our BLS certification John requested a hundred dollars to pay for the garage door openers and a little bit of money to get some parts to hang the Garage door openers. Motion was made and seconded all in favor.

Finance --→ no one has any information

Talked about getting the shed at Netty's moved to here, John said he's got the number of a guy and will call him. Decided to have a meeting here on what to do with the building once we get it moved here.

Motion was made to close meeting an seconded

VAN BUREN TOWNSHIP, BROWN COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Nettie P. Walls, Trustee:			
Overpayment of Compensation and Other Expense Reimbursements, page 6	\$ 818.80	\$	\$
Office Telephone Expenses, and Homeowners Insurance, pages 6 and 7	619.75		
Travel Overpayment, page 7	41.98		
Personal Expenses, page 7	1,375.36		
Reimbursed by Nettie P. Walls on August 2, 2010		<u>2,855.89</u>	<u>-</u>
Totals	<u>\$ 2,855.89</u>	<u>\$ 2,855.89</u>	<u>\$ -</u>