

**ST. JOSEPH COUNTY
Union Township Trustee Advisory Board
Meeting Minutes
14 January 2025 6:00PM**

Public Present: Sign in sheet attached.

Meeting was called to order by the Township Attorney Marcel Lebbin.

The Following Township Advisory Board positions were elected:

President: Trisha Carrico
Secretary: Ryan Schafer
Chairman of the Board of Finance: Mike Wozney

The meeting was turned over to the Board President.

Approval of Previous Meeting Minutes

Ryan made a motion to approve the minutes for the December 11, 2024. Mike second, motion passed

Old Business.

State Board of Accounts Audit.

Kelly requested that Ryan speak on the matter as he was involved in meetings with the SBoA.

Ryan explained that there are copies available tonight, at the Trustees' office, posted on the Townships web sight, and available at the Indiana Gateway web sight.

The Audit began in April of 2024. The Auditor was eight months pregnant at the time. It was assured that if she were unable to complete the audit that there will be a replacement auditor to finish the job. In November she returned from maternity leave. So this audit was drawn out for eight months.

The Township Board, in 2021 requested an audit of the Township records. The Board at that time seen discrepancies in how business was conducted. We never were able to get an Audit.

The Audit that was conducted was routine. All Townships are scheduled to be Audited every four to five years.

The Audit covers the 2019 to 2023 time frame. So four years of the previous trustees term, and one of the current trustees term.

Some of the shortcomings include the following:

*Annual reports were incorrect.

*Bank reconciliation were incorrect. Trisha read from the report: The financial statements presented included the Payroll Deduction Fund with an overdrawn cash balance of \$2,339

and \$2,980 as of December 31, 2022. Kelly mentioned that when she came into office in January of 2023 there was a negative balance in the payroll Deduction Fund. She could not locate it and tagged it "prior Trustees withholding" so it would not be tagged to the 2023 year. It was never found as to how this negative balance came to be.

*Lack of Capitol Asset listings.

*Overdrawn cash balances of accounts. Ryan explained this is line item budget balances and not bank balances.

*Compensation and Benefits has errors.

*Penalties, interest and other charges were incurred.

*Sales Tax paid on purchases. Ryan stated that the total sales tax paid over five years was about \$171.00

*Supporting Documentation

Trisha stated that (Reading from the report)

This was explained by Kelly that there no receipts to match Dismemberment. Checks were written and no receipt was found to back it up.

Trisha read the following from the report: Of the 25 receipts tested, the Township did not have supporting documentation for 9 of the receipts, all occurring in 2019 through 2022. The total of these unsupported receipts was \$100,231

Kelly stated that it was noted in the report that this included payments made without contracts. This was a big issue when it comes to Union-North Ambulance service. The last contract was from 2018. As noted in the audit. She did unknowingly make a quarterly payment. Kelly in April of 2024 contacted the SBoA and they stated there needs to be a contract and not to make further payment. (Additionally, the Township made payments for EMS services during the engagement period that were not supported by a contract. The total of these payments was \$376,961 during the engagement period.)

*Township Assistance

* Township Assistance Guidelines.

*Funds Sources and Uses.

*Adoption of, and training on, Internal Control Standards.

Kelly mentioned that in 2021 when she was setting in as an interim Trustee(Bill was in the Hospital) the Township was receiving penalty notices. She called Ryan into the office and explained that she had discovered that the Trustee was not taking his regular salary. He was taking much less than the approved amount. When Bill returned he was asked about this. He explained that there was a penalty incurred and that he deducted it from his income. This is not following the guidelines for Townships.

It is unknown how much has been lost in all of this.

The report goes in depth on each item. Also needs to be considered that this report spans two trustees. Kelly is not perfect and there have been mistakes made. Partly because we didn't know.

Ryan mentioned that it is disappointing that the SBoA would not act faster. There were items brought forward that we were not aware of. Unfortunately there is no penalty for any of these items.

Ambulance Status.

Kelly stated that the appeal to the state for an increased levy was not for ambulance service. The Levy was for the Fire Territory. She understands that an ambulance is important to the community.

Marcel Lebbin explained that he is working on securing a bond that will cover the operating and equipment costs of the Ambulance for three years. The first part is equipment costs to get the ambulance up and running. The second part is for operating costs.

There are conversations at the County level about changes in fire territories.

Marcel stated that the suit with Union North Ambulance service concerning equipment is moving slowly. This would be the fastest way to get Ambulance service restored to the community. The settlement money could be used to repay the bond.

There are a variety of options to fund ambulance service.

Public Comment: Had the ambulance and equipment been returned it could very well be up and running now. It is just sad, what was done.

Marcel stated we will try to secure a bond and that the lawsuit is going to take time.

Kelly reviewed some numbers for staffing, and an additional amount to replace the equipment.

Ryan mentioned that the staffing is largely dependent on support from the volunteers for a driver that would be great. This has to be dependable, or it will need to be covered by a full time person.

Kelly asked the board for permission to pursue the numbers and see what is needed to secure a bond.

Trisha made a motion to pursue working on a bond and with our Indiana Local Government Municipal Advisor Steve Dalton. Ryan Second, motion passed.

New Business

The board passed the following resolutions:

2024-15 To remove negative balance in Payroll Fund from the General Fund. This was cited in the audit and recommended by the SBoA.

2024-16 To acknowledge a missing payroll line item.

2025-01 Township Assistance Guidelines. Adopts the guidelines as prescribed by the State of Indiana for township assistance.

2025-02 Trustees office is a staff of one, and creates a Finance Chairperson for oversight.

2025-03 Trustees Bond.

2025-04 Certifying the 2024 General Budget.

2025-05 Authorize designated users of Credit Card

Resolution 2025-06 transfer of funds from Fire Territory to Equipment fund was tabled.

2025-7 Establishes PERF pension for Township Employees.

Each Advisory Board signed the Nepotism Policy as presented.

Kelly mentioned that Cultivate Food Rescue reached out to her in November. They looking for to do events in the area.

Pam Urbanski worked with them and did a food distribution at the Fire Station in December. It was a great event.

The advertising at the time was not the best. Many local family s were helped. But they were able to fill the County Line Churches food bank, Lakeville United Methodist, American Legion from Lakeville, Lapaz, North Liberty and Walkerton.

Febuary 1 is the next event. The South Bend Tribune is advertising it, The schools , on the sign out front and social media. There is a plan for the Fire Department to take food boxes to shut-ins. Anyone who wants to help is welcome.

Kelly also handed out to the board a summery ledger report for 2024.

Also handed out the current tax rates. Noting that the 2024district rate was 2.2698 and the 2025 rate is 2.3686 less than a .10 increase overall.

Ryan brought up that as Territory board president he has had a difficult time in working with the town. There has considerable difficulty in information getting back to the town board from the territory. What is the boards thoughts to withdrawing from the Fire Territory and exploring other options?

Marcel mentioned that there is a lot of steps to this. There needs to be a feasibility study done. Restructuring the Fire Territory is a large task.

There was much discussion as to problems and possible remedies.

Trisha made a motion to table the issue at this time. Motion Passed.

Public Comments:

Pam Urbanski congratulated Kelly on the emergency services tax levy. It was the first time that a levy was denied, repealed and passed. She was applauded.

Next Meeting is February 11,2024 at 6:00PM

Trisha made a motion to adjourn, Ryan Seconded, motion passed

Minutes approved 11 Day of February 2025