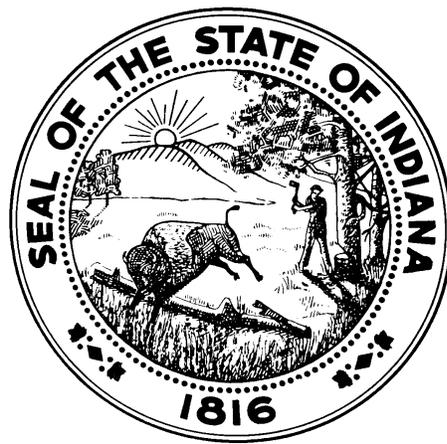


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
TOWN OF ADVANCE  
BOONE COUNTY, INDIANA  
January 1, 2006 to August 31, 2007



**FILED**  
04/11/2008



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Dawn Bush Heather Greenlee	07-04-03 to 08-16-07 08-17-07 to 12-31-08
President of the Town Council	Carolyn Booher William Snodgrass	01-01-02 to 07-11-07 07-12-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ADVANCE, BOONE COUNTY, INDIANA

We have examined the financial information presented herein of the Town of Advance (Town), for the period of January 1, 2006 to August 31, 2007. The Town'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 presents fairly, in all material respects, the financial information of the Town for the periods ended December 31, 2006 and August 31, 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information, and accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

November 8, 2007

TOWN OF ADVANCE  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2006 And August 31, 2007

	Cash and Investments		Cash and Investments	
	01-01-06	Receipts	Disbursements	12-31-06
Governmental Funds:				
General	\$ 186,427	\$ 166,178	\$ 198,878	\$ 153,727
Motor Vehicle Highway	31,255	20,654	11,388	40,521
Local Road and Street	11,604	3,168	2,487	12,285
Park and Recreation	13,209	2,778	-	15,987
Law Enforcement Continuing Education	694	151	-	845
Police Accident Report	110	10	-	120
Police Firearms Training	2,302	1,384	-	3,686
Vehicle Inspection	91	-	-	91
Police Grant Payroll	2	-	-	2
Cumulative Capital Improvement	1,830	2,008	2,163	1,675
Cumulative Capital Development	12,273	2,432	-	14,705
Cumulative Building and Firefighting Equipment	-	-	-	-
Proprietary Funds:				
Water Utility - Operating	(7,378)	86,720	91,661	(12,319)
Water Utility - Depreciation	296	-	290	6
Water Utility - Customer Deposit	2,427	391	370	2,448
Water Utility - Grant Construction	-	-	6,373	(6,373)
Wastewater Utility - Operating	106	269,070	270,511	(1,335)
Wastewater Utility - Bond and Interest	70,119	39,881	34,981	75,019
Wastewater Utility - Depreciation	5,846	1,627	4,000	3,473
Wastewater Utility - Plant Replacement	13,457	3,324	10,000	6,781
Wastewater Utility - Debt Service Reserve	15,181	25	-	15,206
Electric Utility - Operating	555	383,045	394,951	(11,351)
Electric Utility - Depreciation	4,639	7,033	6,720	4,952
Electric Utility - Customer Deposit	9,773	1,658	1,245	10,186
Electric Utility - Cash Reserve	23,784	7,695	6,870	24,609
Fiduciary Fund:				
Payroll	(4)	220,723	220,810	(91)
Totals	<u>\$ 398,598</u>	<u>\$ 1,219,955</u>	<u>\$ 1,263,698</u>	<u>\$ 354,855</u>

	Cash and Investments		Cash and Investments	
	01-01-07	Receipts	Disbursements	08-31-07
Governmental Funds:				
General	\$ 153,727	\$ 68,864	\$ 127,713	\$ 94,878
Motor Vehicle Highway	40,521	11,186	7,783	43,924
Local Road and Street	12,285	2,063	-	14,348
Park and Recreation	15,987	508	-	16,495
Law Enforcement Continuing Education	845	63	-	908
Police Accident Report	120	15	-	135
Police Firearms Training	3,686	200	-	3,886
Vehicle Inspection	91	-	-	91
Police Grant Payroll	2	-	-	2
Cumulative Capital Improvement	1,675	929	1,675	929
Cumulative Capital Development	14,705	-	-	14,705
Cumulative Building and Firefighting Equipment	-	-	-	-
Proprietary Funds:				
Water Utility - Operating	(12,319)	86,214	65,426	8,469
Water Utility - Depreciation	6	2,000	-	2,006
Water Utility - Customer Deposit	2,448	130	20	2,558
Water Utility - Grant Construction	(6,373)	69,088	62,715	-
Wastewater Utility - Operating	(1,335)	128,681	125,649	1,697
Wastewater Utility - Bond and Interest	75,019	26,592	4,316	97,295
Wastewater Utility - Depreciation	3,473	1,077	-	4,550
Wastewater Utility - Plant Replacement	6,781	2,199	-	8,980
Wastewater Utility - Debt Service Reserve	15,206	13	-	15,219
Electric Utility - Operating	(11,351)	278,290	265,893	1,046
Electric Utility - Depreciation	4,952	1,011	2,814	3,149
Electric Utility - Customer Deposit	10,186	492	3,680	6,998
Electric Utility - Cash Reserve	24,609	1,422	2,238	23,793
Fiduciary Fund:				
Payroll	(91)	130,874	127,731	3,052
Totals	<u>\$ 354,855</u>	<u>\$ 811,911</u>	<u>\$ 797,653</u>	<u>\$ 369,113</u>

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

TOWN OF ADVANCE  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

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

Note 2. Fund Accounting

The Town 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 or highway use taxes are received 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 Town 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. All property taxes collected by the County Treasurer and available for distribution were distributed to the Town on or prior to December 31 of the year collected.

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 Town 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.

TOWN OF ADVANCE  
NOTES TO FINANCIAL INFORMATION  
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Town contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

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

TOWN OF ADVANCE  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 August 31, 2007

The Unit has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Business-type Activities:		
Water Utility		
Mortgage Note:		
2005	\$ 250,000	\$ 250,000
Total Water Utility	<u>250,000</u>	<u>250,000</u>
Wastewater Utility		
Revenue bonds:		
2001	<u>160,000</u>	<u>37,823</u>
Total Wastewater Utility	<u>160,000</u>	<u>37,823</u>
Total business-type activities debt:	<u>\$ 410,000</u>	<u>\$ 287,823</u>

TOWN OF ADVANCE  
EXAMINATION RESULTS AND COMMENTS

BANK RECONCILIATIONS

Account reconciliations of the record balances to the bank account balances were not accurately prepared during the audit period. The Town's savings accounts and interest earned on those accounts were not included in the monthly reconciliations. At August 31, 2007, there was a difference between the record balance and bank reconciliation, prepared by the Clerk-Treasurer of \$11,587.92.

Indiana Code 5-13-6-1(e) states in part: "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."

PENALTIES, INTEREST AND OTHER CHARGES

Penalties and interest totaling \$3,967.56 were paid to the Internal Revenue Service during the examination period. Penalty and interest payments were made in nine separate assessments. Also, the Town incurred, and subsequently paid, financial charges of \$48.27 for delinquent payment of vendor invoices during 2005 and 2006.

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 Cities and Towns, Chapter 7)

FEDERAL AGENCY COMPLIANCE REQUIREMENTS

The Town did not file accurate Federal 941 Reports to the Internal Revenue Service reflecting the Town's wages paid and taxes withheld for the 2006 audit year. One Council member's salary was not included in the amounts reported. Also, compensation was paid to the Clerk-Treasurer in the amount of \$700 that was not reflected in the W-2s that were filed.

Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OVERDRAWN FUND BALANCES

The Payroll Fund, Electric Operating Fund, Water Operating Fund, Water Construction Fund, and Wastewater Operating Fund were overdrawn in 2006 by \$91, \$11,351, \$12,319, \$6,373, and \$1,335, respectively.

TOWN OF ADVANCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

The fund 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 Cities and Towns, Chapter 7)

EXCESSIVE OR UNREASONABLE COSTS

The Clerk-Treasurer made numerous purchases from The Office Supply Place located in Los Angeles, California for supplies in extremely large quantities. During the review of these purchases, it was evident that the Town was paying prices that were significantly higher than that of a local office supply store. For example, a package of post-it notes was purchased from the Office Supply Place for \$59.99, and could have been purchased from Staples for \$17.29, and dry erase markers were purchased for \$47.88 from the Office Supply Place, and priced at \$15.49 at Staples. Starting in December 2004 through the period ending May 2007, the Town made payments in the amount of \$56,636.14 to the Office Supply Place. Of this amount, \$52,107.92 was paid for supplies, \$3,920.22 was paid for handling charges, and \$608.00 was paid for insurance charges. In addition, a majority of these claims were not presented to the Town Council for approval. Many of these items were currently on hand at the Town; however, because the Town did not have a system to inventory these items, it was not possible to determine if all of the purchases were actually received.

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Indiana Code 5-11-10-1.6 states in part:

"(c) The fiscal officer of a municipality may not draw a warrant or check for payment of a claim unless:

- (5) Payment of the claim is allowed by the municipality's legislative body or the board having jurisdiction over allowance of payment of the claim. . . ."

CLERK-TREASURER'S SALARY

The Clerk-Treasurer's salary for 2005, 2006, and 2007 exceeded the salary ordinance in effect for each respective year by the following amounts:

Year	Salary Ordinance	Amount Paid	Variance
2005	\$ 29,356.00	\$ 31,543.20	\$ 2,187.20
2006	29,676.74	32,243.20	2,566.46
2007	18,198.00	21,739.92	3,541.92
Totals	<u>\$ 77,230.74</u>	<u>\$ 85,526.32</u>	<u>\$ 8,295.58</u>

Of the variances noted in the preceding table, all overpayments were made from the various Town funds, except for \$700 and \$1,000 in 2006 and 2007, respectively, which was paid from the Electric Utility Funds.

TOWN OF ADVANCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Indiana Code 36-5-3-2: Compensation of all town officers and employees shall be fixed by an ordinance of the town council, and for other than elected town officials, this compensation may be changed by another ordinance of the town council at any time. At the time such compensation is fixed, it may be prorated between the general fund or any other applicable funds of the town, as well as any available funds.

The former Clerk-Treasurer, Dawn Bush, was requested to reimburse the Town \$8,295.58. (See Summary, page 15)

PETTY CASH FUND

Sufficient receipts or other documentation were not presented for audit for disbursements made to reimburse the Petty Cash Fund in the amount of \$10,977.35. The accounts payable vouchers for these payments indicated that \$8,250 was paid for Park and Library maintenance and \$2,727.35 was paid for postage and miscellaneous expenses. The checks issued to pay for these items listed above, were cashed by Dawn Bush, former Clerk-Treasurer. Also, we could not find any documentation that these vouchers were presented or approved by the Town Council.

As provided by Indiana Code 36-1-8-3, the fiscal body of a political subdivision may establish a petty cash fund for the purpose of paying small or emergency items of operating expense. A receipt shall be taken for each and every expenditure from such fund and an accounts payable voucher shall be filed by the custodian of the fund, to reimburse such fund for expenditures so made. No reimbursement shall be made unless there is attached to the accounts payable voucher receipts totaling the amount so claimed. Such reimbursement shall be approved, allowed and paid in the same manner as other accounts payable vouchers.

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 Cities and Towns, Chapter 7)

Indiana Code 5-11-10-1.6 states in part:

"(c) The fiscal officer of a municipality may not draw a warrant or check for payment of a claim unless:

- (5) Payment of the claim is allowed by the municipality's legislative body or the board having jurisdiction over allowance of payment of claim. . . ."

The former Clerk-Treasurer, Dawn Bush, was requested to reimburse the Town \$10,977.35. (See Summary, page 15)

OFFICIAL BOND

The Clerk-Treasurer obtained a bond from Ohio Farmers Insurance Company for the term of office in the amount of \$10,000. The minimum required amount for the officer's office is \$15,000.

TOWN OF ADVANCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Indiana Code 5-4-1-18(c) states in part: "The fiscal bodies of the respective units shall fix the amount of the bond of town clerk treasurers as follows: (1) The amount must equal fifteen thousand dollars (\$15,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond; (2) The amount may not be less than fifteen thousand dollars (\$15,000) nor more than three hundred thousand dollars (\$300,000).

ERRORS ON CLAIMS

The following deficiencies were noted on claims for the 70 items sampled during the audit period:

- (1) Claims were not supported by an itemized invoice for six disbursements.
- (2) Fiscal officer did not certify two claims.
- (3) Nineteen claims did not have board approval.
- (4) Twenty-three claims or invoices did not have evidence to support receipt of goods or services.
- (5) One claim could not be traced to a disbursement in the Town's records.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services."

"(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

SERVICE AND TIME RECORDS

Employee service records (Form 99A) were not maintained and presented for audit for all full-time employees. Time records were provided for two employees, but were not properly signed by the employee and approved by the immediate supervisor.

TOWN OF ADVANCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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 Cities and Towns, Chapter 7)

COMPENSATION AND BENEFITS

Gary Day and Samantha Rader were paid \$150.00 and \$544.30, respectively, for part-time employment with the Town. These rates of pay were not included in the payroll system or on the salary ordinance or resolution.

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 Cities and Towns, Chapter 7)

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

A list of Town employees was not certified to the County Treasurer for the audit period.

Indiana Code 6-1.1-22-14(a) states in part: "On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision . . . shall certify the names and addresses of each person who has money due from the political subdivision to the treasurer of each county in which the political subdivision is located."

INSURANCE REIMBURSEMENTS

The Clerk-Treasurer received insurance reimbursements from the Town in lieu of insurance coverage. The Clerk-Treasurer was reimbursed \$446.91 over the approved reimbursement amount during 2006 and 2007. The Clerk-Treasurer was also reimbursed amounts for dental insurance, which were not approved to be paid by the Town Council.

Any health insurance plan that provides for payment of health insurance or medical expenses of employees is an excludable benefit under sections 105 or 106. However, cash given to employees in lieu of health insurance is taxable and should be reported as income and FICA wages on Form W-2 (Internal Revenue Service regulations regarding Fringe Benefits).

The former Clerk-Treasurer, Dawn Bush, will be requested to reimburse the Town \$446.91. (See Summary, page 15)

CUSTOMER DEPOSIT REGISTER

The Guarantee Deposit Register was not in balance with the Utility Meter Deposit Fund's cash balance by an immaterial amount. In addition, of the 18 customer deposits tested in 2006 that were either refunded or applied, 14 were not correctly posted to the Customer Deposit Register.

TOWN OF ADVANCE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

At all times, the manual and 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 Cities and Towns, Chapter 7)

AUDIT COSTS

Additional audit costs in the amount of \$16,800.42 were incurred by the State of Indiana in the investigation of monies unaccounted for, improper use of funds, and excessive purchases.

Audit costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ANNUAL REPORT

An annual report for 2006 was not published with the State Board of Accounts within 60 days after the end of the prior year.

Indiana Code 5-3-1-3(a) states in part: "Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town . . ."

CERTIFIED REPORT NOT FILED

The Clerk-Treasurer did not file a certified report of compensation of officers and employees (Form 100-R or its equivalent) with the State Board of Accounts for the year 2006.

Indiana Code 5-11-13-1 states in part: "Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

COLLECTION OF AMOUNTS DUE

Delinquent Utility billings in the amount of \$1,000 were due from former Clerk-Treasurer, Dawn Bush, as of August 31, 2007. On October 9, 2007, this balance was paid in full.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF ADVANCE  
EXIT CONFERENCE

The contents of this report were discussed on February 25, 2008, with Dawn Bush, former Clerk-Treasurer; Heather Greenlee, Clerk-Treasurer; and William Snodgrass, President of the Town Council. The officials concurred with our findings.

CLERK-TREASURER  
TOWN OF ADVANCE  
SUMMARY

	Charges	Credits	Balance Due
Dawn Bush, former Clerk-Treasurer:			
Clerk-Treasurer's Salary, pages 9-10	\$ 8,295.58	\$	\$
Petty Cash Fund, page 10	10,977.35		
Insurance Reimbursements, page 12	446.91		
Paid by Dawn Bush, former Clerk-Treasurer, on April 1, 2008, Check No. 7069		200.00	19,519.84
Totals	\$ 19,719.84	\$ 200.00	\$ 19,519.84
	Questioned Costs		
Summary of Questioned Costs:			
Excessive or Unreasonable Costs, page 9	\$ 56,636.14		

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AFFIDAVIT

STATE OF INDIANA )  
                          )  
\_\_\_\_\_ COUNTY)

We, Lori Danford and Al Homrig, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Clerk-Treasurer, Town of Advance, Indiana, for the period from January 1, 2006, to August 31, 2007, is true and correct to the best of our knowledge and belief.

Lori Danford  
Al Homrig  
Field Examiners

Subscribed and sworn to before me this 27<sup>th</sup> day of March, 2008.

Kimberly D. Rose  
Notary Public

My Commission Expires: 5/4/08  
County of Residence: Hamilton