

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

EXAMINATION REPORT
OF
TOWN OF WALLACE
FOUNTAIN COUNTY, INDIANA
January 1, 2006 to October 31, 2008



FILED
02/13/2009

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Nickie Miller Amanda Brown	01-01-05 to 01-31-06 02-01-06 to 12-31-08
President of the Town Council	Kyan Link Vacant Tony Shuman	01-01-06 to 07-31-07 08-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF WALLACE, FOUNTAIN COUNTY, INDIANA

We have examined the financial information presented herein of the Town of Wallace (Town), for the period of January 1, 2006 to October 31, 2008. 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 years ended December 31, 2006 and 2007 and the period ended October 31, 2008, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 9, 2008

TOWN OF WALLACE
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUND TYPES
As Of And For The Years Ended December 31, 2006 And 2007, And The Period Ended October 31, 2008

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ 6,784	\$ 1,700	\$ 2,981	\$ 5,503
Motor Vehicle Highway	16,695	4,069	1,392	19,372
Local Road and Street	1,090	353	-	1,443
Donation	40	-	-	40
Cumulative Capital Improvement	1,824	357	-	2,181
Cumulative Capital Development	847	-	-	847
Totals	<u>\$ 27,280</u>	<u>\$ 6,479</u>	<u>\$ 4,373</u>	<u>\$ 29,386</u>

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
General	\$ 5,503	\$ 2,480	\$ 7,977	\$ 6
Motor Vehicle Highway	19,372	4,083	14,528	8,927
Local Road and Street	1,443	329	1,238	534
Donation	40	-	-	40
Cumulative Capital Improvement	2,181	351	1,995	537
Cumulative Capital Development	847	-	-	847
Totals	<u>\$ 29,386</u>	<u>\$ 7,243</u>	<u>\$ 25,738</u>	<u>\$ 10,891</u>

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 10-31-08
Governmental Funds:				
General	\$ 6	\$ 1,308	\$ 3,943	\$ (2,629)
Motor Vehicle Highway	8,927	2,593	1,743	9,777
Local Road and Street	534	283	2,795	(1,978)
Donation	40	-	-	40
Cumulative Capital Improvement	537	154	-	691
Cumulative Capital Development	847	-	-	847
Totals	<u>\$ 10,891</u>	<u>\$ 4,338</u>	<u>\$ 8,481</u>	<u>\$ 6,748</u>

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

TOWN OF WALLACE
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: 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.

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 WALLACE
EXAMINATION RESULTS AND COMMENTS

CASH DISBURSEMENTS

Disbursements were not always made by check; \$3,860 was withdrawn in cash. Claims presented for examination stated that this was to pay for flowers, Christmas decorations, supplies, trash removal, and flags. Of the amount withdrawn, \$100 was deposited into the Town savings account. The remaining \$3,760 was not supported by adequate documentation.

On December 9, 2008, we requested that Amanda Brown repay \$3,760.00 to the Town of Wallace for unsupported cash withdrawals. (See Summary, page 16)

Disbursements, other than proper 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 Cities and Towns, Chapter 7)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

PENALTIES, INTEREST, AND OTHER CHARGES

The Town held funds in a savings account that was incurring a \$4-5 per month service charge due to inactivity and inadequate balance.

The Clerk-Treasurer applied for and used a debit card. There is an issuance fee for debit cards. The Clerk-Treasurer used the debit card at automated teller machines to withdraw cash to make purchases. Each time the ATM card is used at a machine not owned by Old National Bank, the ATM charges a fee and Old National Bank charges a fee.

There was also a maintenance fee charged on the checking account of \$7.50 per month due to an inadequate balance.

A certificate of deposit owned by the Town was cashed early to provide cash flow. There was an early withdrawal penalty on the transaction.

<u>Type of Charge</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Savings account inadequate balance	\$ 20.00	\$ 45.00	\$ 32.00
Debit card fee	-	20.00	-
ATM withdrawal fees	-	37.00	-
Checking account maintenance fee	-	7.50	37.50
Penalty for CD	-	-	13.28
Totals	<u>\$ 20.00</u>	<u>\$ 109.50</u>	<u>\$ 82.78</u>

On December 9, 2008, we requested that Amanda Brown repay \$212.28 to the Town of Wallace for penalties, interest, and other charges. (See Summary, page 16)

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

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)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

PERSONAL EXPENSES

The following personal expenses were paid from Town funds on behalf of the Clerk-Treasurer, Amanda Brown:

Payee	2006	2007	2008
By check:			
Duke Energy	\$ -	\$ 924.39	\$ 416.22
Overpeck's Gas	-	456.57	-
Joni's Grab N Go	-	135.85	-
Patton's Full Service	11.00	-	-
Ron's Place	21.37	66.00	90.00
S-Mart	20.00	-	-
Staples	92.79	-	-
USPS	-	82.00	-
Walmart	54.80	-	48.47
By debit card:			
CIC Triple Advantage	-	155.60	154.50
Ron's Place	-	37.02	-
Fair Collections and Outsourcing, Inc.	-	2,700.00	-
Walmart	-	244.36	-
Unstated Vendor	-	40.00	-
Totals	<u>\$ 199.96</u>	<u>\$ 4,841.79</u>	<u>\$ 709.19</u>

In an apparent effort to conceal these payments, the Clerk-Treasurer submitted photocopies of checks and false claims payable to vendors of the Town such as Duke Energy, Walmart, Staples, and Boyce Forms or sometimes to fictitious vendors, such as Flowers for Cities and Towns.

On December 9, 2008, we requested that Amanda Brown repay \$5,750.94 to the Town of Wallace for personal expenses. (See Summary, page 16)

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

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 Cities and Towns, Chapter 7)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

COMPENSATION AND BENEFITS

Amanda Brown received \$432.30, \$10,958.75, and \$5,469.86 in payments for 2006, 2007, and 2008, respectively, which were not included on a salary ordinance or resolution or supported by an itemized mileage claim. Some of the amounts were described as "gas reimbursement." In some instances, these reimbursements were paid separately; others were combined with salary. When combined, there was no breakdown showing what was considered salary and what was reimbursement. None of the reimbursements included in these amounts were supported by adequate documentation.

In an apparent effort to conceal payments made to her, the Clerk-Treasurer submitted claims and photocopied checks made out to members of the Town Council, Jackson Township Fire Department, Johnson Sewer Service (also with false invoice), United States Postal Service, Fountain Trust, Walmart, Froedge's Gravel, and Don Hensler Paving.

On December 9, 2008, we requested that Amanda Brown repay \$16,860.91 to the Town of Wallace for overpayment of salary and unsupported gas reimbursements. (See Summary, page 16)

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)

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)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the examination period:

1. A claim was not prepared for one of ninety-two disbursements.

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

2. Forty of ninety-two claims for disbursements made by check were not accompanied by proper documentation. For cash withdrawals and debit card purchases, twenty-six of twenty-seven claims were not accompanied by proper documentation. Many of the payroll claims which were considered to be supported by adequate documentation were fraudulent.
3. Claims did not have evidence of Board approval.
4. Instead of paying herself mileage based on miles driven, the Clerk-Treasurer would pay flat amounts or make checks or debit card purchases at gas stations.

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."

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

APPROPRIATIONS

The records presented for examination indicated that there was no budget for 2007. The following 2007 expenditures were in excess of budgeted appropriations:

Fund	Excess Amount Expended
General	\$ 7,977
Motor Vehicle Highway	14,528
Local Road and Street	1,238
Cumulative Capital Improvement	1,995

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

A similar comment was included in the prior report.

Indiana Code 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."

OVERDRAWN CASH BALANCES

The cash balances of the General Fund and the Local Road and Street Fund were overdrawn, as of October 31, 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 Cities and Towns, Chapter 7)

DEPOSITS

Fourteen of thirty state distributions were not deposited timely. Two deposits were made thirty-five days after the distribution. Three of eight local distributions were not deposited timely. One of the deposits was made forty-one days after the date of distribution.

Indiana Code 5-13-6-1(d) states:

"A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

ANNUAL REPORT

An annual report for 2007 was not presented for examination. A similar comment was included in the prior report.

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 . . ."

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

Some officials or employees of the Town had money due from the Town, but a list of such employees was not certified to the County Treasurer.

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

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."

TRAVEL POLICY

A travel policy was not presented for examination. A similar comment was included in the prior report.

Each governmental unit should adopt a written travel policy in conformity with applicable statutes. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CONDITION OF RECORDS

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

1. Record balances were not reconciled to depository balances during the thirty-four month period. A similar comment was included in the prior report.

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."

2. Minutes presented for examination did not appear to include all meetings. There was no evidence that the minutes were approved by the Town Council. Motions, seconds, and votes were not recorded. The minutes presented for 2008 were not dated properly. The meetings are on the second Wednesday of each month. A similar comment was included in the prior report.

Indiana Code 5-14-1.5-4 states in part:

"(b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5 or IC 20-12-63-7."

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

3. Two receipts were posted to the "Corporation" page of the ledger (this serves as the control), but not posted to the individual fund portion of the ledger. One receipt was for \$527.87 of local tax distributions from 2005 that were not deposited until 2006. The other receipt was for \$120 from a citizen for use of the Town well. The \$527.87 was included in receipts reported in the prior report and does not affect the financial statements. There were several disbursements that were not posted to the ledger. The totals of amounts not posted were \$20, \$268.50, and \$1,837.42 for 2006, 2007, and 2008, respectively.

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 Cities and Towns, Chapter 7)

4. Void checks were not presented for examination. Cancelled checks were not presented for examination. All bank statements presented for examination were reprinted and did not include cancelled checks. The June 30, 2007, bank statement was not presented for examination. Many invoices and receipts were not available for examination. Checks used were not prescribed forms and were not duplicate forms.

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)

5. Photocopies of some checks were presented for examination; however, the checks were not actual copies of the checks submitted to the bank. The Clerk-Treasurer had three different sets of checks. She would write the check out of one checkbook to pay the vendor. Then she wrote a different check (with the same number) out of another checkbook and made a photocopy to present for the examination. Thirty of the seventy-one photocopied checks presented for examination did not have the same payee as the check that cleared the bank. Sixty of the seventy-one photocopied checks presented for examination did not show the same date as the check that cleared the bank.

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 36-5-6-6 states in part:

"(a) The clerk-treasurer shall do the following:

- (1) Receive and care for all town money and pay the money out only on order of the town legislative body.
- (2) Keep accounts showing when and from what sources the clerk-treasurer has received town money and when and to whom the clerk-treasurer has paid out town money."

TOWN OF WALLACE
EXAMINATION RESULTS AND COMMENTS
(Continued)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

6. The following prescribed forms were not in use:

Clerk Treasurer's Warrant, Town Form 219

Payroll Schedule and Voucher, General Form 99

Mileage Claim, General Form 101

Ledger of Appropriations, Encumbrances, Disbursements and Balances, City and Town Form 209

Clerk-Treasurer's, City Controller's and City Treasurer's Monthly Financial, Depository Statement and Cash Reconciliation, City and Town Form 206

Register of Investments, General Form 350

A similar comment was included in the prior report.

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)

7. There was at least one false entry in the Ledger of Receipts, Disbursements and Balances. The ledger showed a deposit of cash into the bank account, but no cash was included in the bank deposit.

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)

8. Claims were not properly completed. None of the claims were signed by the Town Council. None of the claims had the backs filled out with fund information. Some of the claims were not signed by the Clerk-Treasurer. Two of the claims did not have a claimant listed. Many of the claims showed a different claimant than the cancelled check. A similar comment was included in the prior report.

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)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The Town did not comply with directives of Internal Revenue Service by not withholding taxes from the salary of the Clerk-Treasurer or filing W-2's.

TOWN OF WALLACE
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 Cities and Towns, Chapter 7)

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 Cities and Towns, Chapter 7)

AUDIT COSTS - MISSING FUNDS

Additional examination fees in the amount of \$5,769.08 were incurred by the State of Indiana in the investigation of missing funds.

Examination 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)

BOND COVERAGE

The following is a schedule of bond coverage that the Town purchased for Clerk-Treasurer, Amanda Brown:

Surety	Term	Bond Number	Amount
Fidelity and Deposit Company of Maryland	03-01-06 to 03-01-07	POB 08610433	\$ 15,000
Fidelity and Deposit Company of Maryland	03-01-07 to 03-01-08	POB 08610433	15,000
Fidelity and Deposit Company of Maryland	03-01-08 to 03-01-09	POB 08610433	15,000

TOWN OF WALLACE
EXIT CONFERENCE

The contents of this report were discussed on December 9, 2008, with Amanda Brown, Clerk-Treasurer; and Tony Shuman, President of the Town Council.

TOWN OF WALLACE
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Amanda Brown, Clerk-Treasurer:			
Cash Disbursements, page 6	\$ 3,760.00	\$ -	\$ 3,760.00
Penalties, Interest, and Other			
Charges, pages 6 and 7	212.28	-	212.28
Personal Expenses, pages 7 and 8	5,750.94	-	5,750.94
Compensation and Benefits, page 8	<u>16,860.91</u>	<u>-</u>	<u>16,860.91</u>
 Totals	 <u>\$ 26,584.13</u>	 <u>\$ -</u>	 <u>\$ 26,584.13</u>

AFFIDAVIT

STATE OF INDIANA)
)
Fountain COUNTY)

I, Misti L. Thornton, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Town of Wallace, Fountain County, Indiana, for the period from January 1, 2006 to October 31, 2008, is true and correct to the best of my knowledge and belief.

Misti L. Thornton
Field Examiner

Subscribed and sworn to before me this 6th day of Feb, 2009.

Patty Lister
Clerk of the Circuit Court