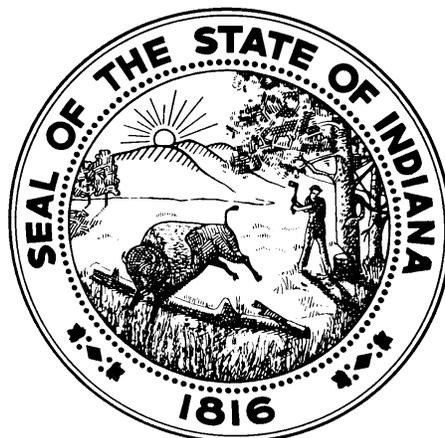


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SPECIAL REPORT
OF

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY, INDIANA

March 18, 2008 to November 30, 2008



FILED

09/30/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Report Comments:	
Background.....	4-5
Lack of Internal Controls.....	5-7
Unallowable Disbursements	7
Noncash Donations	8
Summary of Unallowable Disbursements	9-14
Exit Conference.....	15
Summary	16
Affidavit	17

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Larry Hesson	01-01-08 to 12-31-09
President of the Board of County Commissioners	David Whicker	01-01-08 to 12-31-09
Surveyor	David Gaston	01-01-08 to 12-31-09



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 HENDRICKS COUNTY

We have performed procedures on the financial activity of the Hendricks County Partnership for Water Quality Program as administered by the Surveyor's office. The results are presented in this special report.

STATE BOARD OF ACCOUNTS

May 7, 2009

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
REPORT COMMENTS

BACKGROUND

Introduction

The Indiana State Board of Accounts (SBOA) was notified by the Indiana State Police of the possible misuse of funds. The funds were identified to SBOA as coming from "Hendricks County Partnership for Water Quality." The person identified to SBOA as responsible for the misuse was Brooke Moore who held the position of Public Education Coordinator for "Hendricks County Partnership for Water Quality."

The Indiana State Police also provided SBOA with an evidence package which included: (1) statements given by David Gaston, Hendricks County Surveyor, and Candi Donaldson, an employee of the Surveyor's office; (2) a spreadsheet of transactions concerning the funds in question, which was identified as being produced by Brooke Moore; (3) original invoices and receipts for purchases; (4) copies of cancelled checks; (5) original bank statements for months of March 2008 through November 2008; (6) copies of checks made out to the "Hendricks County Partnership for Water Quality"; (7) copies of sponsorship opportunity forms; and (8) copies of deposit receipts.

Entity and Employee Verification

Upon further review we determined that "Hendricks County Partnership for Water Quality" was not an independent entity but a program under the Hendricks County Surveyor's office. We further determined that Brooke Moore was a Hendricks County employee within this office.

Program Background

The program was developed to help comply with the Indiana Department of Environmental Management's (IDEM) requirements. The program was opened for participation to other governmental units within Hendricks County that also had to meet these requirements. A Memorandum of Agreement (MOA) was entered into with each participant and Hendricks County. The MOAs included the amount that each participant was to contribute to the program. The exception was Hendricks County Solid Waste Management District (SWMD), which assists with the program voluntarily without a MOA and does not contribute money.

Additionally, sponsorship funding was provided by various entities.

Brooke Moore's Responsibilities

Per the County Surveyor, Ms. Moore was given the responsibility to run the program. She was not only charged with developing and implementing the processes to meet the Indiana Department of Environmental Management requirements but also the day to day accounting for the programs receipts and disbursements. This included collecting and depositing the contributions from both participants and sponsors, paying any expenses associated with the program, receiving bank statements and reconciling them to the program ledger, as well as presenting to the program participants on a monthly basis the status of the program and the program fund's receipt and disbursement activity. She was also tasked with soliciting sponsorships.

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
REPORT COMMENTS
(Continued)

Bank Account History and Access

Per David Gaston, Ms. Moore inquired with him in late February/early March 2008 about opening a bank account for the program funds received and from which payments of program expenses could be made. On March 18, 2008, Ms. Moore opened a bank account under the name Hendricks County Partnership for Water Quality.

Mr. Gaston also stated that Ms. Moore had informed him that the bank went online while she was opening the account and established a new Employee Identification Number (EIN) to be associated with the account in the name of Hendricks County Partnership for Water Quality. The EIN number is the federal ID number required by the Internal Revenue Service (IRS) for entity identification purposes. The County has an EIN number and any accounts opened using County funds should use that County EIN number. Also, this should only be done with the County fiscal body's approval. We verified with the bank that they had indeed helped to set up an EIN number.

Mr. Gaston further stated that he had told Ms. Moore that he wanted two signatures on the account. Ms. Moore informed him that the bank would not let her have two signature lines on the checks. However, Jessica Norcross, a County employee who works at the Soil and Water Conservancy District Office (SWCD), was added as a signatory. Two debit cards were issued with one assigned to Ms. Moore and the other Ms. Norcross, without any authorization from County officials.

LACK OF INTERNAL CONTROLS

Accounting Records

As noted before, Hendricks County Surveyor's office did not deposit the funds for the water quality program with the County Treasurer and account for them through the County Auditor's office. Instead a separate bank account was opened without the approval of the County's fiscal body. There are built in controls when fund activity is processed through the Auditor's and Treasurer's offices. When funds are processed outside of this system compensating controls need to be implemented. We found that adequate compensating controls had not been implemented.

The Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1, requires: "Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financials information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making.

A ledger of receipts, disbursements and balances was not maintained for the fund. While Ms. Moore did provide two printed pages of an Excel spreadsheet that included columns for "credits," "debits," and "other info," respectively; with credits appearing to be receipts; debits appearing to be disbursements; and a handwritten number at the bottom of the page that said "\$9,040.11 in checking." This was

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
REPORT COMMENTS
(Continued)

not an adequate ledger. The prescribed ledger, when properly completed, provides: the date; receipt number and source; the receipt amount; date of disbursements; warrant number; amount of the warrant; and a balance for the fund. We also noted that the information provided on the spreadsheets was incomplete and inaccurate according to bank records later obtained. The handwritten amount could not be tied to the bank balance. The Excel spreadsheet lacks audit trails and other internal controls to provide the necessary information with reasonable assurance for financial reporting and audit reliance.

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 Counties, Chapter 1)

The Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 2, establishes requirements for all computer systems processing accounting information. The manual describes the applicable requirements in detail which will not be completely repeated in this report. However, the printed Excel spreadsheet presented does not comply with the requirements in the following areas: Disaster Recovery; Back Up Processing; Physical Security; Logical Security; Change Controls; Audit Trails; Input Controls; Output Controls; Internal Processing; Error Correction; and Computer Output.

We also found that receipts were not issued for donations and sponsorship monies received. The prescribed receipt form, if used properly, would have provided: the fund deposited to; the date; type of payment received; the amount; and whom it was received from on a sequentially prenumbered document. Because the County could not provide this information, we could not determine whether deposits made were complete, in the same form as received or timely in accordance with IC 5-13-6.

IC 5-13-6-1 states in part: ". . . all local officers, except township trustees, who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository . . . Public funds deposited under this subsection shall be deposited in the same form in which they were received. . . ."

The use of debit cards issued by the bank to Ms. Moore and Ms. Norcross circumvented statute. Allowing the use of debit cards for automated teller machine (ATM) withdrawals and purchases bypasses the statutorily required claims process, including the County Auditor's audit, publication and approval by the Board of County Commissioners prior to disbursement as required by law.

IC 5-11-10-1.6(c) states in part: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . . (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 . . . board or official having jurisdiction over allowance of payment of the claim. . . ."

IC 36-2-6-3(b) requires: "The county auditor shall publish all claims that have been filed for consideration of the county executive and shall publish all allowances made by the courts of the county. . . ."

The use of debit cards also did not provide for proper internal controls, including safeguarding the program's cash. The County did not put procedures in place for another officer or employee to review and approve expenses for this program prior to writing checks, making ATM withdrawals or making debit card purchases. This lack of compensating controls could result in incomplete financial information being reported by the County in its financial statements, County annual report and to the public. Inaccurate records and reports increase the risk of incorrect decision making by management.

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
REPORT COMMENTS
(Continued)

Bank Account Reconciliation

Depository reconciliations of the bank statement account balances to the fund balance per County records were not provided for audit. Monthly bank reconcilments are required by IC 5-13-6-1(e). We abstracted the receipts deposited, disbursements, and cash balance from bank statements obtained for the period of time the bank account was open, March 2008 through November 2008. The table below shows the comparison prepared by State Board of Accounts to the spreadsheet provided by Ms. Moore.

	Spreadsheet	Abstract/Bank	Difference
Receipts	\$ 22,008.47	\$ 22,477.08	\$ (468.61)
Disbursements	(12,968.36)	(22,468.09)	9,499.73
Cash balance, November 30, 2008	\$ 9,040.11	\$ 8.99	\$ 9,031.12

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."

UNALLOWABLE DISBURSEMENTS

After abstracting the disbursement information from the bank statements that supported total disbursements of \$22,468.09 during the period reviewed, paid invoices, receipts, and other documents were reviewed for proper itemization and allowable program purpose. There were a total of 232 disbursement transactions listed on the bank statements. Of these, only 13 transactions that totaled \$472.68 were supported by paid receipts or invoices that were itemized and showed an allowable program purpose. Another 26 disbursements, in the amount of \$3,892.38, were validated by another program employee as valid, allowable transactions for the water quality program.

The Summary of Unallowable Disbursements details the disbursements from the program bank account which were not supported by documentation showing an allowable program purpose. These disbursements were debit card purchases or ATM withdrawals using the debit card issued to Ms. Moore or disbursements made by check signed by Ms. Moore. Reimbursement in the amount of \$18,083.03 has been requested from Ms. Brooke Moore, former Public Education Coordinator. (See Summary, page 16)

Additionally, an ATM cash withdrawal was made on July 18, 2008, using the debit card issued to Ms. Norcross in the amount of \$20. No supporting documentation was presented to show these funds were used to pay an allowable expense of the program. Reimbursement was made from Ms. Jessica Norcross in the amount of \$20. (See Summary, page 16)

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 Counties, Chapter 1)

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
REPORT COMMENTS
(Continued)

NONCASH DONATIONS

Records presented for audit indicated a gift card with a \$50 value at Walmart was donated to the water quality program. Gift certificates were also received from Qdoba Restaurant, for which the number and dollar amounts were not documented. These noncash donations could not be located and records of the program did not indicate how the gift card and gift certificates were used by the program.

Governmental units which conduct fund raising events should have the express permission of the governing body for conducting the fundraiser as well as procedures in place concerning the internal controls and responsibility of employees or officials.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY OF UNALLOWABLE DISBURSEMENTS

Date	Details	Amount
ATM CASH WITHDRAWALS		
04-21-08	ATM cash withdrawal - 108 East Main Indpls	\$ 50.00
04-21-08	ATM cash withdrawal - 108 East Main Indpls	40.00
05-05-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	100.00
05-05-08	ATM cash withdrawal - 108 East Main Indpls	40.00
05-06-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	120.00
05-13-08	ATM cash withdrawal - 108 East Main Indpls	200.00
05-15-08	ATM cash withdrawal - 108 East Main Indpls	200.00
05-20-08	ATM cash withdrawal - 108 East Main Indpls	300.00
05-28-08	ATM cash withdrawal - 445 S Indiana St Mooresville	101.50
05-28-08	ATM cash withdrawal - 108 East Main Indpls	100.00
05-30-09	ATM cash withdrawal - 108 East Main Indpls	200.00
06-02-08	ATM cash withdrawal - 108 East Main Indpls	100.00
06-02-08	ATM cash withdrawal - 108 East Main Indpls	40.00
06-06-08	ATM cash withdrawal - 108 East Main Indpls	300.00
06-11-08	ATM cash withdrawal - 108 East Main Indpls	300.00
06-11-08	ATM cash withdrawal - 108 East Main Indpls	300.00
06-11-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	40.00
06-16-08	ATM cash withdrawal - 108 East Main Indpls	60.00
06-18-08	ATM cash withdrawal - 11684 Allisonville Rd Fishers	32.00
06-19-08	ATM cash withdrawal - 108 East Main Indpls	60.00
06-19-08	ATM cash withdrawal - 11684 Allisonville Rd Fishers	22.00
06-23-08	ATM cash withdrawal - 108 East Main Indpls	100.00
06-26-08	ATM cash withdrawal - 108 East Main Indpls	40.00
06-30-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	100.00
07-01-08	ATM cash withdrawal - 108 East Main Indpls	100.00
07-02-08	ATM cash withdrawal - 8133 E US 36 Avon	62.00
07-03-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	40.00
07-07-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	100.00
07-10-08	ATM cash withdrawal - 108 East Main Indpls	100.00
07-10-08	ATM cash withdrawal - 7171 East Hwy 36 Indpls	30.00
07-14-08	ATM cash withdrawal - 108 East Main Indpls	160.00
07-16-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	100.00
07-17-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	60.00
07-18-08	ATM cash withdrawal - 108 East Main Indpls	40.00
07-21-08	ATM cash withdrawal - 108 East Main Indpls	160.00
07-24-08	ATM cash withdrawal - 108 East Main Indpls	50.00
07-28-08	ATM cash withdrawal - 702 E South St Lebanon	42.00
07-28-08	ATM cash withdrawal - 108 East Main Indpls	40.00
08-06-08	ATM cash withdrawal - 108 East Main Indpls	100.00

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY OF UNALLOWABLE DISBURSEMENTS
(Continued)

Date	Details	Amount
ATM CASH WITHDRAWALS (continued)		
08-11-08	ATM cash withdrawal - 108 East Main Indpls	100.00
08-12-08	ATM cash withdrawal - 108 East Main Indpls	320.00
08-14-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	120.00
08-15-08	ATM cash withdrawal - 108 East Main Indpls	50.00
08-18-08	ATM cash withdrawal - 108 East Main Indpls	200.00
08-25-08	ATM cash withdrawal - 108 East Main Indpls	130.00
08-25-08	ATM cash withdrawal - 108 East Main Indpls	70.00
08-28-08	ATM cash withdrawal - 108 East Main Indpls	40.00
09-02-08	ATM cash withdrawal - 108 East Main Indpls	200.00
09-15-08	ATM cash withdrawal - 108 East Main Indpls	40.00
09-16-08	ATM cash withdrawal - 108 East Main Indpls	200.00
09-19-08	ATM cash withdrawal - 108 East Main Indpls	40.00
09-26-08	ATM cash withdrawal - 11640 Olio Rd Fishers	40.00
09-29-08	ATM cash withdrawal - 108 East Main Indpls	200.00
09-29-08	ATM cash withdrawal - 108 East Main Indpls	50.00
09-29-08	ATM cash withdrawal - 11001 Allisonville Rd Fishers	20.00
Total ATM cash withdrawals		5,949.50

DEBIT CARD PURCHASES AT GAS STATIONS AND CONVENIENCE STORES

04-08-08	Casey's	43.27
04-14-08	Casey's	20.01
04-25-08	Crystal Flash	44.69
05-16-08	Shell	50.00
05-19-08	Speedway	75.00
05-19-08	Speedway	14.00
06-02-08	Speedway	72.02
06-02-08	Speedway	47.00
06-04-08	Speedway	67.00
06-09-08	Speedway	45.02
06-13-08	Caseys	74.00
06-20-08	Speedway	50.00
06-25-08	Speedway	56.73
06-27-08	Crystal Flash	58.14
06-30-08	Speedway	53.33
07-07-08	Caseys	53.00
07-07-08	Crystal Flash	30.00
07-10-08	Crystal Flash	30.02

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY OF UNALLOWABLE DISBURSEMENTS
(Continued)

Date	Details	Amount
DEBIT CARD PURCHASES AT GAS STATIONS AND CONVENIENCE STORES (continued)		
07-15-08	Speedway	49.00
07-21-08	Speedway	70.00
07-25-08	Gas America	74.01
07-28-08	Speedway	69.01
08-12-08	Speedway	49.25
08-18-08	Speedway	45.78
08-18-08	Gas America	30.00
08-26-08	Caseys	11.02
09-17-08	Caseys	40.00
09-22-08	Crystal Flash	75.00
09-29-08	Caseys	40.00
09-29-08	Crystal Flash	25.00
10-06-08	Speedway	20.00
08-04-08	Shell, FL	20.00
Total gas station and convenience store purchases		<u>1,501.30</u>

DEBIT CARD PURCHASES FROM GROCERY STORES

04-30-08	Kroger, Danville IN	15.92
05-27-08	Kroger, Danville IN	47.37
05-27-08	Kroger, Danville IN	40.21
05-29-08	Kroger, Danville IN	261.77
05-29-08	Kroger, Danville IN	16.59
06-11-08	Kroger, Danville IN	5.58
06-18-08	Kroger, Indpls, IN	15.06
06-23-08	Kroger, Danville IN	16.57
06-27-08	Kroger, Danville IN	5.99
06-30-08	Kroger, Danville IN	14.46
07-21-08	Kroger, Danville IN	89.68
07-23-08	Kroger, Indpls, IN	29.92
07-28-08	Kroger, Danville IN	50.50
07-28-08	Kroger, Danville IN	42.80
07-29-08	Kroger, Danville IN	152.10
08-11-08	Kroger, Danville IN	60.00
08-11-08	Kroger, Danville IN	41.97
08-18-08	Kroger, Danville IN	56.49
08-22-08	Kroger, Danville IN	41.50
08-27-08	Kroger, Danville IN	66.01

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY OF UNALLOWABLE DISBURSEMENTS
(Continued)

Date	Details	Amount
DEBIT CARD PURCHASES FROM GROCERY STORES (continued)		
08-27-08	Kroger, Danville IN	13.49
09-15-08	Kroger, Danville IN	23.25
09-18-08	Kroger, Danville IN	31.42
09-22-08	Kroger, Danville IN	72.62
10-20-08	Kroger, Danville IN	59.97
08-06-08	Publix, FL	50.00
Total grocery store purchases		1,321.24

DEBIT CARD PURCHASES AT RESTAURANTS

04-09-08	Wendys, Avon In	5.11
04-14-08	McDonalds Danville, IN	10.77
04-17-08	Gray Bro Café, Mooresville IN	30.03
04-21-08	Steak n Shake, Avon IN	8.81
04-21-08	McDonalds Danville, IN	5.40
04-24-08	Wise Guy Pizza, Fishers, IN	10.56
05-05-08	Hardees, Danville, IN	7.75
05-05-08	Scholars Inn, Bloomington, IN	3.91
05-22-08	Dairy Queen, Lafayette, IN	6.41
06-04-08	Hardees, Danville, IN	13.09
06-05-08	Dave's Pizza, Danville, IN	13.60
06-06-08	Long John Silver, Plainfield, IN	6.19
06-06-08	McDonalds, Plainfield, IN	3.48
06-09-08	New Happy Dragon, Danville, IN	5.03
06-13-08	Subway, Fishers, IN	5.40
07-03-08	Pizza King, Danville, IN	6.47
07-15-08	McDonalds, Danville, IN	6.02
07-17-08	Arbys, Avon, IN	5.33
07-28-08	McDonalds, Avon, IN	6.63
08-11-08	The Olive Garden, Avon, IN	53.00
08-11-08	Arbys, Avon, IN	5.33
08-12-08	Dairy Queen, Danville, IN	4.47
08-13-08	McDonalds, Danville, IN	9.48
08-14-08	Hardees, Danville, IN	7.54
08-21-08	La Ranchera, Danville, IN	18.04
08-25-08	Franks Place, Danville, IN	30.00
08-25-08	McDonalds, Danville, IN	8.82
08-26-08	McDonalds, Danville, IN	3.55
09-15-08	McDonalds, Danville, IN	4.63

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY OF UNALLOWABLE DISBURSEMENTS
(Continued)

Date	Details	Amount
DEBIT CARD PURCHASES AT RESTAURANTS (continued)		
09-17-08	Taco Bell, Avon, IN	4.98
08-06-08	Wendys, FL	12.11
08-07-08	Wendys, GA	11.53
08-07-08	Starbucks, FL	11.39
Total restaurant purchases		<u>344.86</u>
DEBIT CARD PURCHASES AT RETAIL STORES		
04-08-08	JCPenney - Epay	300.00
04-14-08	Walmart, Avon, IN	136.85
04-18-08	Walmart, Avon, IN - partial receipt	18.68
04-18-08	Walmart, Avon, IN - partial receipt	3.96
05-22-08	Dollar General, Danville, IN	3.57
05-23-08	Dollar General, Danville, IN	12.56
05-28-08	Target, Avon, IN	67.38
05-28-08	Lowe's, Avon, IN	27.78
06-03-08	Sherwin Williams, Avon, IN	30.98
06-04-08	Sherwin Williams, Avon, IN	42.36
06-05-08	JCPenney, Plainfield, IN	100.00
06-06-08	Dollar General, Danville, IN	4.23
06-23-08	Walmart, Avon, IN	47.42
06-25-08	Walmart, Avon, IN	117.63
07-01-08	Dollar General, Danville, IN	23.37
07-02-08	Walmart, Avon, IN	140.48
07-02-08	Target, Avon, IN	69.10
07-07-08	USA Halloween, Indianapolis, IN	74.79
07-11-08	Walmart, Avon, IN	75.99
08-11-08	Target, Avon, IN	48.58
08-13-08	Dollar General, Danville, IN	5.59
08-18-08	Walmart, Avon, IN	245.24
08-25-08	Rockets Movies & Music, Danville, IN	18.97
09-15-08	Target, Plainfield, IN	227.40
Total retail store purchases		<u>1,842.91</u>

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY OF UNALLOWABLE DISBURSEMENTS
(Continued)

Date	Details	Amount
DEBIT CARD PURCHASES - MISCELLANEOUS		
04-14-08	E Sir Enterprises, Carmel, IN	6.41
06-09-08	Carwash II, Danville, IN	10.00
06-27-08	CIC Credit Report	24.95
07-02-08	Active Soccer	60.00
07-07-08	CIC Triple Advantage	14.95
07-07-08	Hendricks Regional Health	6.27
07-10-08	Debit card purchase from AirTranAir	477.00
07-21-08	CNS Advance Stores, Danville, IN	23.79
07-30-08	USPS, Danville, IN	5.64
08-05-08	CIC Triple Advantage	14.95
08-11-08	Glace Nails, Plainfield, IN	68.00
08-12-08	Hendricks Regional Health	7.08
09-04-08	Pediatric Asso of Avon	39.90
09-05-08	CIC Triple Advantage	14.95
10-06-08	CIC Triple Advantage	14.95
11-05-08	CIC Triple Advantage	14.95
Total miscellaneous purchases		<u>803.79</u>
CHECKS PAID		
08-30-08	Check 1515 paid to Larry's Marathon	797.43
06-04-08	Check 436229 paid to Brooke Moore	900.00
05-06-08	Check 436163 paid to cash signed and endorsed by Brooke Moore	100.00
06-14-08	Check 1526 paid to cash signed and endorsed by Brooke Moore	200.00
07-29-08	Check 6946695 paid to cash signed and endorsed by Brooke Moore	400.00
07-22-08	Check 1508 paid to cash signed and endorsed by Brooke Moore	60.00
07-01-08	Check 1505 paid to Sonshine School	2,862.00
08-30-08	Check 1514 paid to Tim & Keri McRoberts	1,000.00
Total checks paid		<u>6,319.43</u>
Total		<u><u>\$ 18,083.03</u></u>

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2009, with David Whicker, President of the Board of County Commissioners; David Gaston, Surveyor; Greg Steuerwalt, County Attorney; Brett Pickett, Deputy Surveyor; Candi Donaldson, Surveyor First Deputy; and Jessica Norcross, County employee.

SURVEYOR
HENDRICKS COUNTY PARTNERSHIP
FOR WATER QUALITY PROGRAM
HENDRICKS COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Brooke Moore, Public Education Coordinator:			
Unallowable Disbursements, page 7	\$ 18,083.03	\$ -	\$ 18,083.03
Jessica Norcross, County employee:			
Unallowable Disbursements, page 7	20.00		
Paid by Jessica Norcross, check no. 1947		20.00	-
	<u> </u>	<u> </u>	<u> </u>
Totals	<u>\$ 18,103.03</u>	<u>\$ 20.00</u>	<u>\$ 18,083.03</u>

AFFIDAVIT

STATE OF INDIANA)
Hendricks COUNTY)

I, Beth Kelley, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Surveyor, Hendricks County Partnership for Water Quality Program, Hendricks County, Indiana, for the period from March 18, 2008 to November 30, 2008, is true and correct to the best of my knowledge and belief.

Beth Kelley
Field Examiner

Subscribed and sworn to before me this 15 day of September, 2009.

Patricia Bonner
Notary Public

My Commission Expires: 10-06-2014

County of Residence: Hamilton

PATRICIA BONNER
Notary Public
SEAL
State of Indiana
My Commission Expires October 6, 2014