

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

EXAMINATION REPORT  
OF  
TOWN OF WHITESTOWN  
BOONE COUNTY, INDIANA  
January 1, 2007 to December 31, 2008



**FILED**  
12/29/2009



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Debra Zachelmeyer	01-01-04 to 12-31-11
President of the Town Council	Jason Tribby	01-01-07 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

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the financial information presented herein of the Town of Whitestown (Town), for the period of January 1, 2007 to December 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, 2007 and 2008, 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

October 26, 2009

TOWN OF WHITESTOWN  
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, 2007 And 2008

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
<b>Governmental Funds:</b>				
General	\$ 33,555	\$ 697,756	\$ 562,104	\$ 169,207
Motor Vehicle Highway	(35,890)	59,020	18,556	4,574
Local Road and Street	2,717	14,922	17,429	210
Park and Recreation	47,131	3,110	5,793	44,448
Law Enforcement Continuing Education	(623)	2,697	898	1,176
Law Enforcement Grant	-	516	-	516
Rainy Day	879	13,699	6,274	8,304
Police Donation	-	5,000	-	5,000
Cumulative Capital Improvement	1,683	1,654	3,100	237
Cumulative Capital Development	7,750	8,247	17,819	(1,822)
Park Non-Reverting	1,154	310	-	1,464
User Fee	210	138	-	348
Clerk's Record Perpetuation	172	623	-	795
Redevelopment Commission	20,166	-	40,000	(19,834)
<b>Proprietary Funds:</b>				
Water Utility - Operating	44,384	802,067	819,552	26,899
Water Utility - Recoupment	44,191	224	41,129	3,286
Water Utility - Capacity Fund	9,722	1,226,014	1,127,112	108,624
Water Utility - 2007 BAN	-	203,090	19,136	183,954
Water Utility - 2005 SRF Reserve	138,153	6,479	-	144,632
Water Utility - Water Trust	530,550	24,881	-	555,431
Water Utility - SRF Bond and Interest	2,744	10,790	10,660	2,874
Water Utility - Junior BAN Bond & Interest	1	133,494	133,481	14
Water Utility - SW Debt Service SB 1997	10,555	-	-	10,555
Water Utility - SW Debt Service RDB 1997	23,360	-	-	23,360
Wastewater Utility - Operating	305,612	1,125,124	1,080,071	350,665
Wastewater Utility - Recoupment	464,286	6,057	233,756	236,587
Wastewater Utility - Capacity	2,010,577	1,025,945	581,560	2,454,962
Wastewater Utility - 2007 BAN	-	269,770	12,170	257,600
Wastewater Utility - 2005 SRF Reserve	172,609	8,095	-	180,704
Wastewater Utility - Sewer Trust	2	28,010	28,008	4
Wastewater Utility - Bond and Interest	796,498	37,353	-	833,851
Wastewater Utility - JR BANS	44	637,464	637,392	116
Wastewater Utility - SW Debt Service DSRA 2001	17,872	-	-	17,872
Wastewater Utility - SW Debt Service RDB 1973	27,800	-	-	27,800
<b>Fiduciary Funds:</b>				
Court Cost Due County	378	-	-	378
Town Court	2,621	49,478	50,980	1,119
Utilities (reimbursement)	(7,476)	116,417	121,420	(12,479)
Payroll	4,155	572,825	577,269	(289)
Payroll-Flexible Spending Account	-	1,255	1,188	67
<b>Totals</b>	<b>\$ 4,677,542</b>	<b>\$ 7,092,524</b>	<b>\$ 6,146,857</b>	<b>\$ 5,623,209</b>

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

TOWN OF WHITESTOWN  
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, 2007 And 2008  
(Continued)

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
<b>Governmental Funds:</b>				
General	\$ 169,207	\$ 1,505,039	\$ 1,559,267	\$ 114,979
Motor Vehicle Highway	4,574	30,200	16,677	18,097
Local Road and Street	210	5,648	-	5,858
Park and Recreation	44,448	6,606	49,066	1,988
Law Enforcement Continuing Education	1,176	19,439	17,004	3,611
Law Enforcement Grant	516	-	-	516
Rainy Day	8,304	23,306	31,601	9
Police Donation	5,000	13,700	8,677	10,023
Cumulative Capital Improvement	237	1,532	-	1,769
Cumulative Capital Development	(1,822)	19,365	16,901	642
Park Non-Reverting	1,464	128	-	1,592
User Fee	348	-	-	348
Clerk's Record Perpetuation	795	150	-	945
Redevelopment Commission	(19,834)	-	-	(19,834)
<b>Proprietary Funds:</b>				
Water Utility - Operating	26,899	764,667	756,862	34,704
Water Utility - Recoupment	3,286	12	-	3,298
Water Utility - Capacity Fund	108,624	51,326	90,357	69,593
Water Utility - 2007 BAN	183,954	1,811	183,955	1,810
Water Utility - 2005 SRF Reserve	144,632	2,429	15,455	131,606
Water Utility - Water Trust	555,431	9,329	45,594	519,166
Water Utility - SRF Bond and Interest	2,874	48	-	2,922
Water Utility - Junior BAN Bond & Interest	14	1,800	-	1,814
Water Utility - Waterworks Bonds	-	1,800	-	1,800
Water Utility - OCRA Grant	-	241,404	25,374	216,030
Water Utility - SW Debt Service SB 1997	10,555	-	-	10,555
Water Utility - SW Debt Service RDB 1997	23,360	-	-	23,360
Wastewater Utility - Operating	350,665	1,444,126	1,729,056	65,735
Wastewater Utility - Recoupment	236,587	2,372	-	238,959
Wastewater Utility - Capacity	2,454,962	805,946	496,316	2,764,592
Wastewater Utility - 2007 BAN	257,600	2,707	-	260,307
Wastewater Utility - 2005 SRF Reserve	180,704	3,035	3,600	180,139
Wastewater Utility - Sewer Trust	4	-	-	4
Wastewater Utility - Bond and Interest	833,851	14,006	-	847,857
Wastewater Utility - JR BANS	116	1,802	-	1,918
Wastewater Utility - Sewageworks Bonds	-	1,800	-	1,800
Wastewater Utility - SW Debt Service DSRA 2001	17,872	-	-	17,872
Wastewater Utility - SW Debt Service RDB 1973	27,800	-	-	27,800
<b>Fiduciary Funds:</b>				
Court Cost Due County	378	24	-	402
Town Court	1,119	21,815	15,109	7,825
Utilities (reimbursement)	(12,479)	52,786	40,307	-
Payroll	(289)	604,603	605,319	(1,005)
Payroll-Flexible Spending Account	67	2,898	2,900	65
<b>Totals</b>	<u>\$ 5,623,209</u>	<u>\$ 5,657,659</u>	<u>\$ 5,709,397</u>	<u>\$ 5,571,471</u>

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

TOWN OF WHITESTOWN  
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.

Note 6. Subsequent Event

On June 1, 2009, the Whitestown Water Utility issued Waterworks Refunding Bonds, Series 2009 in the amount of \$3,255,000, to retire the 2007 Bond Anticipation Notes.

On June 1, 2009, the Whitestown Wastewater Utility issued Sewage Works Refunding Bonds, Series 2009 in the amount of \$3,310,000, to retire the 2007 Bond Anticipation Notes.

TOWN OF WHITESTOWN  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF LONG-TERM DEBT  
December 31, 2008

The Town has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
2 2008 Police Cars	\$ 29,719	\$ 16,153
Bonds payable:		
Tax Increment Financing Bonds		
Whitestown Crossing	616,791	267,098
Perry Industrial Park	<u>4,797,641</u>	<u>180,820</u>
Total governmental activities debt	<u>\$ 5,444,151</u>	<u>\$ 464,071</u>
Business-type activities:		
Water Utility:		
Capital leases:		
John Deere Tractor	\$ 2,742	\$ 2,063
Backhoe	19,177	7,147
Revenue bonds:		
2001 Water Improvements	108,736	10,554
2005 Water Improvements	622,575	56,806
Junior BAN's	486,560	10,234
2007 BCU Purchase BAN's	<u>3,096,000</u>	<u>32,087</u>
Total Water Utility	<u>4,335,790</u>	<u>118,891</u>
Wastewater Utility:		
Capital leases:		
John Deere Tractor	3,634	2,735
Backhoe	25,420	9,474
Revenue bonds:		
2001 Wastewater Improvements	181,643	18,125
2005 Wastewater Improvements	965,019	88,993
Junior BAN's to pay Valenti Held	352,660	7,335
2007 BCU Purchase BAN's	<u>4,104,000</u>	<u>43,000</u>
Total Wastewater Utility	<u>5,632,376</u>	<u>169,662</u>
Total business-type activities debt	<u>\$ 9,968,166</u>	<u>\$ 288,553</u>

TOWN OF WHITESTOWN  
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN FUND BALANCES

The following funds were overdrawn as of December 31, 2007, in the following amounts:

Cumulative Capital Development	\$ 1,821.29
Redevelopment Commission	19,834.46
Utilities	12,479.67
Payroll	289.12

The following funds were overdrawn as of December 31, 2008, in the following amounts:

Redevelopment Commission	\$ 19,834.46
Payroll	1,004.55

The 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)

PENALTIES, INTEREST, AND OTHER CHARGES

Penalties and interest were paid to the Internal Revenue Service as follows:

<u>Date</u>	<u>Amount</u>	<u>Period</u>
12-10-07	\$ 42.82	3rd quarter 2007
11-13-07	369.01	No W-2's in 2004
06-19-07	452.27	4th Qtr 2006
02-12-07	1,902.18	2006 Tax deposits

Penalties and interest were paid to the Indiana Department of Revenue as follows:

<u>Date</u>	<u>Amount</u>	<u>Period</u>
07-16-07	\$ 40.81	2004 Workforce Development
06-19-07	397.91	4th Qtr 2005

In addition, finance charges and late fees totaling \$55.50 were paid on credit card payments in 2008.

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.

TOWN OF WHITESTOWN  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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)

CREDIT CARDS

The Town of Whitestown has a policy allowing the use of credit cards to purchase fuel and emergency spending of the Utilities with a Council member's approval. The policy has not been authorized by resolution or ordinance. We noted instances of payment on the basis of the credit card statement or a credit slip only, as no original invoice was provided. The credit card was used to purchase items not allowed for by the policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF WHITESTOWN  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

UTILITY RECEIPTS TAX

The Whitestown Water Utility did not pay Utility Receipts Tax to the Indiana Department of Revenue during the examination period. The Utility Receipts Tax for 2007 and 2008 was paid on September 21, 2009.

Generally, retail receipts from all utility services consumed within Indiana are subject to the utility receipts tax regardless of the point of generation or transmission across state lines. Receipts from the provision of mobile telecommunication service are subject to utility receipts tax to the extent that the receipts are sourced to Indiana pursuant to IC 6-8.1-15. However, gross receipts received by a political subdivision for sewage and sewage service are not subject to the tax. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF WHITESTOWN  
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2009, with Debra Zachelmeyer, Clerk-Treasurer; Jason Tribby, President of the Town Council; Susan Austin, Town Council member; J. Christopher Janak, Town Attorney; Kevin Servies, Utility Operations Manager; and Eric Reedy, Town Consultant. The official response has been made a part of this report and may be found on pages 12 through 17.



Whitestown Town Hall  
6320 S. Cozy Lane  
PO Box 325  
Whitestown, IN 46075  
Office: 317-769-6557

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November 13, 2009

**"OFFICIAL RESPONSE"**

State Board of Accounts  
302 West Washington Street  
Room E418  
Indianapolis, IN 46204-2765

Re: Town of Whitestown Response to 2007 and 2008 Examination Results and Audit Comments from the State Board of Accounts ("SBOA")

To Whom It May Concern:

The Town of Whitestown (the "Town") wishes to formally respond to the Audit Comments presented to the Town at a November 5, 2009 meeting with SBOA auditors. The Town is pleased with the progress made to date with the audit findings, and considers each comment seriously. The Town is committed to putting the resources and controls in place to assure these issues do not re-occur. Please find outlined below the Town's response to each of the SBOA's comments.

Overdrawn Fund Balances

- The Town is in the process of hiring a full-time accountant to work in conjunction with the Clerk-Treasurer position. A specific duty of this new position will include monitoring of fund balances to assure balances do not drop below \$0.00.

Penalties, Interest and Other Charges

- The Town has contracted with Paychex Payroll services to handle all payroll, payroll related taxes, etc., to assure the upmost compliance with all the rapidly changing regulations and legislation.

- All future credit card payments will be made on time. Resolution 2009-27, adopted during the Town Council meeting on Tuesday, November 10, 2009, stipulates in section III (b) "The Clerk-Treasurer shall pay the credit cards promptly so that no interest carrying charges or penalties will be incurred due to late payments." This Resolution authorizes payment as required by the Clerk-Treasurer.

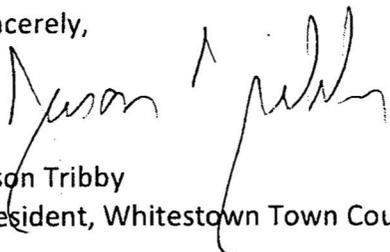
#### Credit Cards

- On November 10, 2009, the Town Council adopted Resolution 2009-27, A Resolution Adopting a Credit Card Policy for the Town of Whitestown. Resolution 2009-27 establishes a policy governing the use of Town credit cards that is consistent with the guidelines established by the SBOA.

#### Utility Receipts Tax

- The Utility is mandated to assure this tax is promptly paid in the future, and the new accountant position will be responsible to see the receipts tax is promptly paid. The Town's outside municipal CPA's review the utility accounts monthly and will be monitoring to assure it is promptly paid as required.

Sincerely,

  
Jason Tribby  
President, Whitestown Town Council

  
Debra Zackelmeyer  
Clerk-Treasurer

cc: Chris Janak, Esquire, Bose McKinney and Evans  
Eric Reedy, Reedy Financial Consultants  
Whitestown Town Council

TOWN OF WHITESTOWN, INDIANA  
RESOLUTION NO. 2009-27

A RESOLUTION ADOPTING A CREDIT CARD POLICY  
FOR THE TOWN OF WHITESTOWN

WHEREAS, employees of the Town of Whitestown (the "Town"), from time to time and as appropriate, use credit cards issued to the Town to purchase items related to the Town's business; and

WHEREAS, the Indiana State Board of Accounts requires that the Town adopt a credit card policy authorizing and controlling the use of the Town's credit cards; and

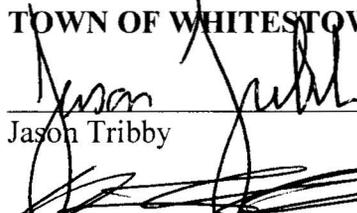
WHEREAS, the Town Council of the Town desires to adopt such a credit card policy.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of the Town of Whitestown that:

The Credit Card Policy attached hereto as Exhibit A, and all terms contained therein, is hereby adopted as the Town of Whitestown, Indiana Credit Card Policy, pursuant to the requirements of the Indiana State Board of Accounts.

PASSED AND ADOPTED by the Whitestown, Indiana Town Council this 10 day of ~~July~~, 2009.  
*November*

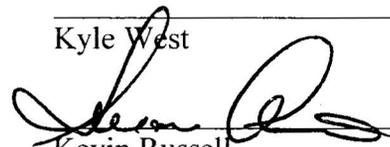
TOWN OF WHITESTOWN, INDIANA

  
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Jason Tribby

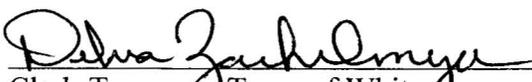
  
\_\_\_\_\_  
Susan Austin

  
\_\_\_\_\_  
Dawn Semmler

  
\_\_\_\_\_  
Kyle West

  
\_\_\_\_\_  
Kevin Russell

ATTEST:

  
\_\_\_\_\_  
Clerk-Treasurer, Town of Whitestown

**TOWN OF WHITESTOWN, INDIANA  
CREDIT CARD POLICY**

This credit card policy shall govern the use and control of credit cards issued to the Town of Whitestown, Indiana (“Town”).

I. Control of Credit Cards.

- (a) The Town Clerk-Treasurer (“Clerk-Treasurer”) shall control the issuance and use of the Town’s credit cards for purposes in accordance with Section II(a) below. All credit cards shall have a maximum limit not to exceed \$5,000.
- (b) The Clerk-Treasurer shall maintain an accounting system or log for each of the Town credit cards issued, including the names of individuals to whom the Town’s credit cards have been issued, their position, the date the card is issued and returned, and any other relevant information.
- (c) The Clerk-Treasurer shall maintain a credit card for use by the Clerk-Treasurer’s Office and shall also issue a Town credit card to each of the following Town officials and employees for use in their respective departments for purposes consistent with Section II(a) below:
  - (1) Chief of Police – Whitestown Police Department
  - (2) Utility Operations Manager
  - (3) Fire Chief
  - (4) Town Manager

The Clerk-Treasurer may issue additional credit cards (including gas cards) to employees following the policies and procedures herein. Credit cards issued to K-9 Officers in the Whitestown Police Department shall be for K-9 expenses only.

- (d) Prior to making any purchases (whether a combination or single purchase) greater than \$500, the Town official or employee issued the Town credit card and desiring to make the purchase, shall submit a request to the Clerk-Treasurer and receive the Clerk-Treasurer’s approval for such purchase.
- (e) Each Town official and employee issued a Town credit card, including the Clerk-Treasurer, shall maintain an accounting system or log for the use of the credit card in their respective departments, including the names of individuals requesting to use the Town’s credit cards, their position, the estimated amounts to be charged, the fund and account numbers to be charged, the date the card is issued and returned, and any other relevant information. All purchases shall be recorded within 48 hours of the transaction.
- (f) On or before the tenth (10<sup>th</sup>) day of each month, each Town official and employee to whom a Town credit card is issued shall provide the Clerk-Treasurer with a

summary of each month's purchases along with a detailed original receipt for each and every purchase made with a Town credit card during the same period.

II. Use of Town Credit Cards.

- (a) All uses of credit cards must be for Town business only. Under no circumstances may Town credit cards be used for personal or any non-Town purposes. The following constitutes appropriate purposes for which Town credit cards may be used:
  - (1) Purchase of equipment, supplies, and/or service agreements
  - (2) Travel and business meal expenses
  - (3) Subscriptions and fees
  - (4) Training expenses
  - (5) Postage and shipping expenses
  - (6) Veterinary expenses for K-9 Officers
- (b) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the Town official issuing the card.
- (c) The Town's credit cards shall not be used to bypass the Town's purchasing system as adopted in Ordinance 2009-10 "An Ordinance Establishing The Purchasing Agents, Purchasing Process, And Procedures For The Town Of Whitestown, Indiana".

III. Payment of the Town's Credit Card Balances.

- (a) The Town's credit cards shall be paid pursuant to the same procedures used for paying any other claim. Payment of the Town's credit card shall not be made on the basis of a credit card statement or credit card slip alone. Supporting documents such as original receipts must be available and attached to the bill for reconciliation and payment.
- (b) The Clerk-Treasurer shall pay the credit cards promptly so that no interest carrying charges ~~OR~~ penalties will be incurred due to late payments. Any interest or penalty incurred due to the late filing or failing to furnish complete and accurate documentation by a Town officer or Town employee shall be the personal responsibility of that Town officer or Town employee issued or using the credit card. Improper or undocumented purchases shall also be the personal responsibility of the Town officer or Town employee issued or using the credit card, and shall further be subject to disciplinary action, up to and including termination of employment.

- (c) Any authorized card holder that makes an unauthorized purchase of a personal nature must provide a detailed original receipt(s) and valid payment for that purchase(s) within thirty days (30) of being notified a charge is not approved. Any such charge not approved must be repaid by the employee within the 30 days time or will be subject to disciplinary action.
- (d) If properly authorized, an annual fee for the Town's credit card may be paid.
- (e) Here after, this policy becomes a part of the Employee Manual adopted on October 13, 2009 and as may hereinafter be amended.

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