

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF HOMECROFT

MARION COUNTY, INDIANA

January 1, 2010 to December 31, 2011



FILED
05/22/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Shari Eickhoff William Coomes David Hanson	08-11-08 to 07-13-10 07-14-10 to 03-05-13 03-06-13 to 12-31-15
President of the Town Council	Barbara K. Jones	01-01-10 to 12-31-13



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF HOMECROFT, MARION COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Homecroft (Town), for the period of January 1, 2010 to December 31, 2011. The financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statements 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2010 to December 31, 2011.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2010 to December 31, 2011, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Leases, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

Bruce Hartman
State Examiner

April 9, 2013

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FINANCIAL STATEMENTS

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

TOWN OF HOMECROFT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 33,293	\$ 151,973	\$ 107,809	\$ 77,457
Motor Vehicle Highway	44,726	20,917	16,390	49,253
Local Road and Street	40,366	10,146	9,810	40,702
Law Enforcement Continuing Education	(574)	1,696	175	947
State Grant - Indiana Criminal Justice	(1,272)	1,615	1,615	(1,272)
LOIT - Public Safety	32,455	13,906	-	46,361
State Forfeiture	435	-	-	435
Payroll	1,079	-	-	1,079
Totals	<u>\$ 150,508</u>	<u>\$ 200,253</u>	<u>\$ 135,799</u>	<u>\$ 214,962</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HOMECROFT
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 77,457	\$ 108,647	\$ 85,517	\$ 100,587
Motor Vehicle Highway	49,253	21,117	8,830	61,540
Local Road and Street	40,702	9,853	18,048	32,507
Law Enforcement Continuing Education	947	1,210	175	1,982
State Grant - Indiana Criminal Justice	(1,272)	-	-	(1,272)
LOIT - Public Safety	46,361	12,249	40	58,570
State Forfeiture	435	-	-	435
Federal Grants Operating	-	1,488	1,488	-
Payroll	1,079	-	-	1,079
Totals	<u>\$ 214,962</u>	<u>\$ 154,564</u>	<u>\$ 114,098</u>	<u>\$ 255,428</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF HOMECROFT
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling

TOWN OF HOMECROFT
NOTES TO FINANCIAL STATEMENTS
(Continued)

fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

F. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board

TOWN OF HOMECROFT
NOTES TO FINANCIAL STATEMENTS
(Continued)

conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize 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 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the Town by recording as a disbursement and replacement items purchased.

Note 6. Cash Balance Deficit

The financial statement contains one fund, State Grant – Indiana Criminal Justice, with a deficit in cash. This is a result of the grant reimbursement not being appropriately received to this fund.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Town's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

For additional financial information, the Town's Annual Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the Town which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF HOMECROFT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Motor Vehicle Highway	Local Road and Street	Law Enforcement Continuing Education	State Grant - Indiana Criminal Justice	LOIT - Public Safety	State Forfeiture	Payroll	Totals
Cash and investments - beginning	\$ 33,293	\$ 44,726	\$ 40,366	\$ (574)	\$ (1,272)	\$ 32,455	\$ 435	\$ 1,079	\$ 150,508
Receipts:									
Taxes	101,301	-	-	-	-	-	-	-	101,301
Intergovernmental	31,277	20,917	10,146	-	1,615	13,906	-	-	77,861
Charges for services	300	-	-	-	-	-	-	-	300
Fines and forfeits	11,897	-	-	-	-	-	-	-	11,897
Other receipts	7,198	-	-	1,696	-	-	-	-	8,894
Total receipts	151,973	20,917	10,146	1,696	1,615	13,906	-	-	200,253
Disbursements:									
Personal services	36,876	-	-	-	-	-	-	-	36,876
Supplies	9,167	-	-	-	-	-	-	-	9,167
Other services and charges	58,338	16,390	9,810	175	-	-	-	-	84,713
Capital outlay	3,428	-	-	-	1,615	-	-	-	5,043
Total disbursements	107,809	16,390	9,810	175	1,615	-	-	-	135,799
Excess (deficiency) of receipts over disbursements	44,164	4,527	336	1,521	-	13,906	-	-	64,454
Cash and investments - ending	\$ 77,457	\$ 49,253	\$ 40,702	\$ 947	\$ (1,272)	\$ 46,361	\$ 435	\$ 1,079	\$ 214,962

TOWN OF HOMECROFT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Motor Vehicle Highway	Local Road and Street	Law Enforcement Continuing Education	State Grant - Indiana Criminal Justice	LOIT - Public Safety	State Forfeiture	Federal Grants Operating	Payroll	Totals
Cash and investments - beginning	\$ 77,457	\$ 49,253	\$ 40,702	\$ 947	\$ (1,272)	\$ 46,361	\$ 435	\$ -	\$ 1,079	\$ 214,962
Receipts:										
Taxes	70,001	-	-	1,210	-	-	-	-	-	71,211
Intergovernmental	25,412	21,117	9,853	-	-	12,249	-	1,488	-	70,119
Charges for services	195	-	-	-	-	-	-	-	-	195
Fines and forfeits	8,337	-	-	-	-	-	-	-	-	8,337
Other receipts	4,702	-	-	-	-	-	-	-	-	4,702
Total receipts	108,647	21,117	9,853	1,210	-	12,249	-	1,488	-	154,564
Disbursements:										
Personal services	36,555	-	-	-	-	-	-	-	-	36,555
Supplies	3,347	3,609	-	-	-	-	-	-	-	6,956
Other services and charges	40,445	5,221	18,048	175	-	40	-	1,488	-	65,417
Capital outlay	5,170	-	-	-	-	-	-	-	-	5,170
Total disbursements	85,517	8,830	18,048	175	-	40	-	1,488	-	114,098
Excess (deficiency) of receipts over disbursements	23,130	12,287	(8,195)	1,035	-	12,209	-	-	-	40,466
Cash and investments - ending	\$ 100,587	\$ 61,540	\$ 32,507	\$ 1,982	\$ (1,272)	\$ 58,570	\$ 435	\$ -	\$ 1,079	\$ 255,428

TOWN OF HOMECROFT
 SCHEDULE OF LEASES
 December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Perry Township Trustee	Office space	\$ 6,000	01-01-11	12-31-15
Total of annual lease payments		<u>\$ 6,000</u>		

TOWN OF HOMECROFT
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

We identified the following deficiencies with the Town's condition of records:

- The 2010 Fund Ledger was not presented for examination. The 2011 Fund Ledger presented for examination was incomplete.
- Receipts were not issued for direct deposit items for the period of July 2010 to February 2011.
- The Town reported disbursements were not properly classified in accordance with the objects of expense on the Annual Report.
- The 2010 and 2011 Annual Reports submitted by the Town were incorrect, which resulted in errors to the financial statements originally provided and approved for examination. Adjustments to the financial statements were recommended and approved as to reflect the actual activity of the Town were as follows:

Years	Beginning Balance	Receipts	Disbursements
2010	\$ (25,056)	\$ 37,300	\$ 50
2011	(76,662)	13,803	1,252

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. 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)

Objects of expense have been defined to mean an expenditure classification which applies to the article purchased or the service obtained. An object of expense is always used in conjunction with an organization unit and the proper fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 2)

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)

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)

TOWN OF HOMECROFT
EXAMINATION RESULTS AND COMMENTS
(Continued)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect for the period of January 2010 through June 2010. Depository reconciliations of the fund balances to the bank account balances for July 2010 through December 2011 were not prepared. The depository reconciliation prepared by the field examiners of December 31, 2011, determined there was a cash shortage of \$3,542.

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."

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)

ANNUAL REPORTS

The Annual Reports for 2010 and 2011 were both filed past the date due to the State Board of Accounts. The 2010 and 2011 Reports were filed on April 29, 2011 and March 26, 2012, respectively.

Indiana Code 5-3-1-4 states in part:

"(a) The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. . . . (b) The following shall prepare, verify, and file the reports required under subsection (a) not later than sixty (60) days after the end of each year. . . (2) A public library."

OVERDRAWN CASH BALANCE

The cash balance of the State Grant - Indiana Criminal Justice Fund was overdrawn by \$1,272 in 2010 and 2011. A similar comment appeared in previous reports, most recently Report B37411.

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)

CAPITAL ASSET RECORDS

The Town did not maintain capital asset records.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger form. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF HOMECROFT
EXAMINATION RESULTS AND COMMENTS
(Continued)

MVH FUNDS USED FOR LAW ENFORCEMENT PURPOSES

In 2011, the law enforcement expenditures from the Motor Vehicle Highway Fund exceeded the 15 percent allowed by \$441. A similar comment appeared in several prior reports, most recently Report B37411.

Indiana Code 8-14-1-5 reads in part:

". . . (b) In addition to purposes for which funds may be expended under subsections (a) and (c) of this section, monies allocated to cities and towns under this chapter may be expended for law enforcement purposes, subject to the following limitations: (1) For cities and towns with a population of less than five thousand (5,000), no more than fifteen percent (15%) may be spent for law enforcement purposes. . . ."

APPROPRIATIONS

The records presented for examination indicated expenditures in excess of budgeted appropriations for the General Fund in 2010 by \$35,571.

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."

ERRORS ON CLAIMS

The following deficiencies were noted on the disbursements tested during the examination period:

1. Disbursements were not supported by a prepared claim or an itemized invoice.
2. Claims did not have fiscal officer certification.
3. Claims did not always have board approval.
4. Claims did not always have evidence to support receipt of goods or services.
5. Some claims included sales tax payments.

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. "And" (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

TOWN OF HOMECROFT
EXAMINATION RESULTS AND COMMENTS
(Continued)

- (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."

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CONTRACTS

Beginning in November 2010, rent payments to Perry Township Trustee increased from \$280 a month to \$500 a month. This increase in rent payments was not supported by a presented contract. The new rent payments totaled \$1,000 and \$6,000 in 2010 and 2011, respectively.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

PAYROLL REPORTING AND REMITTANCES

The following issues were noted related to payroll reporting and remittances:

1. The 1099s for 2010 were not provided for examination.
2. The 1099s issued for 2011 reported the incorrect income for the following individuals:

<u>Name</u>	<u>Reported</u>	<u>Actual</u>	<u>Under-reported</u>
John Ryan	\$ 10,000.00	\$12,000.00	\$ 2,000.00
Rex M. Joseph, Jr	5,822.50	6,000.00	177.50

3. Social Security deductions for 2011 were incorrectly calculated using 4.533 percent instead of the required 4.2 percent rate which resulted in the employees paying an additional \$56.86 of the total Social Security liability.
4. The payments to the Indiana Department of Revenue for tax years 2010 and 2011 do not agree with the amounts withheld for the two years. The Town remitted \$121.16 more to the State of Indiana for the two year period than was actually withheld.

Indiana Code 5-15-6-3(f) concerning destruction of public records states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

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)

TOWN OF HOMECROFT
EXIT CONFERENCE

The contents of this report were discussed on April 9, 2013, with David Hanson, Clerk-Treasurer, and Barbara K. Jones, President of the Town Council.