

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

TOWN OF MECCA

PARKE COUNTY, INDIANA

January 1, 2011 to December 31, 2012



FILED
01/24/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Eleanor Fellows Lori Collom	01-01-08 to 09-17-12 09-18-12 to 12-31-15
President of the Town Council	David B. Capps Douglas M. Falls	01-01-11 to 12-31-11 01-01-12 to 12-31-13



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AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF MECCA, PARKE COUNTY, INDIANA

We have examined the accompanying financial statement of the Town of Mecca (Town), for the period of January 1, 2011 to December 31, 2012. The financial statement is the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statement 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 statement 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 statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana 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 statement 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.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does 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, 2011 to December 31, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2011 to December 31, 2012, 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 statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

November 20, 2013

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FINANCIAL STATEMENT

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

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TOWN OF MECCA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Years Ended December 31, 2011 And 2012

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ 9,179	\$ 19,452	\$ 20,832	\$ 7,799	\$ 17,781	\$ 3,000	\$ 22,580
Mvh	27,084	13,764	13,576	27,272	11,991	9,790	29,473
L R & S	3,763	1,351	-	5,114	1,605	261	6,458
Cedit Fund	-	-	-	-	764	-	764
Cci	6,473	1,019	-	7,492	889	188	8,193
Public Safety Fund	582	668	-	1,250	883	114	2,019
Donation	-	-	-	-	100	-	100
Totals	<u>\$ 47,081</u>	<u>\$ 36,254</u>	<u>\$ 34,408</u>	<u>\$ 48,927</u>	<u>\$ 34,013</u>	<u>\$ 13,353</u>	<u>\$ 69,587</u>

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

TOWN OF MECCA
NOTES TO FINANCIAL STATEMENT

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 statement presents the financial information for the Town.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 statement. 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.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF MECCA
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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.

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 statement. 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.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

TOWN OF MECCA
NOTES TO FINANCIAL STATEMENT
(Continued)

G. 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 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.

TOWN OF MECCA
NOTES TO FINANCIAL STATEMENT
(Continued)

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; medical benefits to employees, retirees, and dependents; and natural disasters.

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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

	General	Mvh	L R & S	Cedit Fund	Cci	Public Safety Fund	Totals
Cash and investments - beginning	\$ 9,179	\$ 27,084	\$ 3,763	\$ -	\$ 6,473	\$ 582	\$ 47,081
Receipts:							
Taxes	4,560	-	-	-	-	668	5,228
Licenses and permits	474	-	-	-	-	-	474
Intergovernmental	6,856	13,764	1,351	-	1,019	-	22,990
Charges for services	5,000	-	-	-	-	-	5,000
Other receipts	2,562	-	-	-	-	-	2,562
Total receipts	<u>19,452</u>	<u>13,764</u>	<u>1,351</u>	<u>-</u>	<u>1,019</u>	<u>668</u>	<u>36,254</u>
Disbursements:							
Personal services	2,997	4,947	-	-	-	-	7,944
Supplies	113	3,485	-	-	-	-	3,598
Other services and charges	11,057	5,144	-	-	-	-	16,201
Other disbursements	6,665	-	-	-	-	-	6,665
Total disbursements	<u>20,832</u>	<u>13,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,408</u>
Excess (deficiency) of receipts over disbursements	<u>(1,380)</u>	<u>188</u>	<u>1,351</u>	<u>-</u>	<u>1,019</u>	<u>668</u>	<u>1,846</u>
Cash and investments - ending	<u>\$ 7,799</u>	<u>\$ 27,272</u>	<u>\$ 5,114</u>	<u>\$ -</u>	<u>\$ 7,492</u>	<u>\$ 1,250</u>	<u>\$ 48,927</u>

TOWN OF MECCA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	General	Mvh	L R & S	Cedit Fund	Cci	Public Safety Fund	Donation	Totals
Cash and investments - beginning	\$ 7,799	\$ 27,272	\$ 5,114	\$ -	\$ 7,492	\$ 1,250	\$ -	\$ 48,927
Receipts:								
Taxes	10,190	2,468	-	-	-	-	-	12,658
Licenses and permits	494	-	-	-	-	-	-	494
Intergovernmental	2,646	9,523	1,605	764	889	883	-	16,310
Other receipts	4,451	-	-	-	-	-	100	4,551
Total receipts	<u>17,781</u>	<u>11,991</u>	<u>1,605</u>	<u>764</u>	<u>889</u>	<u>883</u>	<u>100</u>	<u>34,013</u>
Disbursements:								
Personal services	2,808	-	-	-	-	-	-	2,808
Supplies	-	320	-	-	188	-	-	508
Other services and charges	-	9,470	-	-	-	-	-	9,470
Other disbursements	192	-	261	-	-	114	-	567
Total disbursements	<u>3,000</u>	<u>9,790</u>	<u>261</u>	<u>-</u>	<u>188</u>	<u>114</u>	<u>-</u>	<u>13,353</u>
Excess (deficiency) of receipts over disbursements	<u>14,781</u>	<u>2,201</u>	<u>1,344</u>	<u>764</u>	<u>701</u>	<u>769</u>	<u>100</u>	<u>20,660</u>
Cash and investments - ending	<u>\$ 22,580</u>	<u>\$ 29,473</u>	<u>\$ 6,458</u>	<u>\$ 764</u>	<u>\$ 8,193</u>	<u>\$ 2,019</u>	<u>\$ 100</u>	<u>\$ 69,587</u>

TOWN OF MECCA
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

Some of the local distributions did not trace to the Town's ledger. This included the following: May 2011 surtax/wheel tax \$182.30; June 2011 surtax/wheel tax \$185.52; August 2011 surtax/wheel tax \$186.96; September 2011 surtax/wheel tax \$152.87; August 2012 surtax/wheel tax \$171.84; September 2012 surtax/wheel tax \$145.53; January 2011 CAGIT \$144.00; January 2011 PTRC \$27.00; January 2011 Public Safety \$55.65; May 2011 CAGIT \$144.00; May 2011 PTRC \$27.00; May 2011 Public Safety \$55.65; June 2011 CVET \$2.00; November 2011 CAGIT \$144.00; November 2011 PTRC \$27.00; November 2011 Public Safety \$55.65; and January 2012 CEDIT \$54.42.

The June 2011 General Excise distribution for \$745.14 and June 2012 General Excise distribution for \$691.38 were posted to the Motor Vehicle Highway Fund instead of the General Fund.

The ABC Gallonage for 2011 for \$392.38 and July 2012 for \$156.09 were posted to the Motor Vehicle Highway Fund instead of the General Fund. Two distributions in 2011 for Local Road and Street for \$217.61 were receipted to the Motor Vehicle Highway Fund. The September 2012 Local Road and Street distribution of \$90.14 was posted to the Motor Vehicle Highway Fund.

The repayment of audit charges from the prior examination of \$287.06 was not posted to the ledger.

Adjustments were approved by the Town and made to the financial statements.

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

NO BOARD MINUTES PROVIDED

There were no minutes of meetings of the governing body presented for examination for the following months: January, March, April, May, June, and November of 2011 and October, November, and December of 2012. A similar comment was included in prior Report B39767.

Indiana Code 5-14-1.5-4(b) states:

"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 section 3.5 or 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication."

TOWN OF MECCA
EXAMINATION RESULTS AND COMMENTS
(Continued)

ADVANCE PAYMENTS

There were monthly payroll checks issued in advance to the Clerk-Treasurer in 2011. The payroll checks issued in advance totaled \$752.08. A similar comment was included in prior Report B39767.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

RECEIPT ISSUANCE

The Town did not issue receipts for any of the transactions that occurred in 2011 and 2012.

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

DEPOSITS

Receipts were deposited later than the next business day. Local distribution checks were held up to six months before depositing. Some bank statements showed evidence of a monthly deposit and some months did not have any deposits. A similar comment was included in prior Report B39767.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . 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 or depositories selected by the . . . local boards of finance . . ."

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not performed by the Town for the examination period. A similar comment was included in prior Report B39767.

Indiana Code 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."

APPROPRIATIONS

The Town did not obtain an approved budget for 2011 or 2012. The records presented for examination indicated the following expenditures without appropriations:

TOWN OF MECCA
EXAMINATION RESULTS AND COMMENTS
(Continued)

Fund	Years	Excess Amount Expended
General	2011	\$ 20,832
MVH	2011	13,576
General	2012	3,000
MVH	2012	9,790
LRS	2012	261
CCI	2012	188
Public Safety	2012	114

A similar comment was included in prior Report B39767.

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."

ANNUAL REPORT

The Annual Reports for 2011 and 2012 were not filed timely. The 2011 report was filed May 14, 2012, and the 2012 report was filed April 24, 2013.

Indiana Code 5-11-1-4(a) states:

"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. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

COMPENSATION AND BENEFITS

Compensation and benefits were paid to the Clerk-Treasurer and Town Council members without having an approved salary ordinance for 2011 and 2012. Those amounts are:

2011:	
Eleanor Fellows	\$ 1,800
Brenda Stites	492
David B. Capps	492
Judy Wilson	492
James Griffin	492
2012:	
Eleanor Fellows	1,200
Brenda Stites	210
Don Stites	210
Douglas M. Falls	210
Greg Falls	210

TOWN OF MECCA
EXAMINATION RESULTS AND COMMENTS
(Continued)

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)

PUBLIC RECORDS RETENTION

The 2011 Form W-2s were not presented for examination.

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."

PENALTIES, INTEREST, AND OTHER CHARGES

The Town had numerous notices from the Indiana Department of Revenue and outstanding tax warrants from the Parke County Sheriff's Department for unpaid state and county withholding taxes for the 2011 and 2012 tax periods. Penalties and interest have not been paid by the Town as of the date of this report.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OFFICIAL BONDS

A bond could not be found for Eleanor Fellows, former Clerk-Treasurer, for the period of November 3, 2011 to November 3, 2012. Records indicated a payment to 1st Security Insurance for a bond but a copy of the bond was not found in the Town's files or recorded.

Lori Collom, Clerk-Treasurer, did not obtain an individual surety bond from September 2012 to September 2013. Lori Collom, Clerk-Treasurer, took the oath of office on September 18, 2012. A current bond was purchased for September 5, 2013 to September 5, 2014.

Indiana Code 5-4-1-18 states in part:

"(a) Except as provided in subsection (b), the following city, town, county, or township officers and employees shall file an individual surety bond:

TOWN OF MECCA
EXAMINATION RESULTS AND COMMENTS
(Continued)

- (1) City judges, controllers, clerks, and clerk-treasurers.
- (2) Town judges and clerk-treasurers.
- (3) Auditors, treasurers, recorders, surveyors, sheriffs, coroners, assessors, and clerks.
- (4) Township trustees.
- (5) Those employees directed to file an individual bond by the fiscal body of a city, town, or county.
- (6) Township assessors (if any).

(b) The fiscal body of a city, town, county, or township may by ordinance authorize the purchase of a blanket bond or a crime insurance policy endorsed to include faithful performance to cover the faithful performance of all employees, commission members, and persons acting on behalf of the local government unit, including those officers described in subsection (a).

(c) Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond of city controllers, city clerk-treasurers, town clerk-treasurers, Barrett Law fund custodians, county treasurers, county sheriffs, circuit court clerks, township trustees, and conservancy district financial clerks as follows:

- (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee. County auditors shall file bonds in amounts of not less than thirty thousand dollars (\$30,000), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than fifteen thousand dollars (\$15,000).

(d) Except as provided in subsection (j), a controller of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file an individual surety bond in an amount:

- (1) fixed by the board of directors of the solid waste management district; and
- (2) that is at least thirty thousand dollars (\$30,000).

(e) Except as provided under subsection (d), a person who is required to file an individual surety bond by the board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5 (before its repeal) shall file a bond in an amount fixed by the board of directors."

TOWN OF MECCA
EXIT CONFERENCE

The contents of this report were discussed on November 20, 2013, with Lori Collom, Clerk-Treasurer, and Douglas M. Falls, President of the Town Council. The officials concurred with our findings.