

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

PRAIRIE TOWNSHIP

LAPORTE COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED

03/16/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Undocumented Disbursements	4-5
Penalties, Interest, and Other Fees	6
Examination Costs	6
Disbursements to Vendors	6-7
Official Bond	8
Annual Financial Report	8-9
Condition of Records	9-10
Overdrawn Cash and Investment Balances	10-11
Compensation and Benefits	11-12
Appropriations	12
Nepotism in Employment and Contracting	12-14
Exit Conference	15
Official Response	16
Summary of Charges	17
Affidavit	19

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Lynne A. Shei Robert Younggreen	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Chester Rosenkranz	01-01-11 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF PRAIRIE TOWNSHIP, LAPORTE COUNTY, INDIANA

This report is supplemental to our examination report of Prairie Township (Township), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

March 16, 2015

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS

UNDOCUMENTED DISBURSEMENTS

Disbursements of Township funds were in the form of checks, debit memorandums, electronic payments, and bank withdrawals. Numerous disbursements of Township funds were not supported by vendor invoices, contracts, or payroll reports.

Disbursements Made by Check

Below is a schedule of disbursements by check made payable to Lynne A. Shei, former Trustee, or a member of the former Trustee's family, which were not adequately supported by itemized vendor invoices, contracts or payroll records, as well as, one payment to a credit card company:

Type of Disbursement Per Information on Check	Amount
Checks payable to Lynn A. Shei, former Trustee:	
Computer Software and Support	\$ 279.85
Computer, House Items, Computer Software	2,898.47
House Cleaning, House, Computer, Batteries	4,563.46
Phone and Computer Software	599.47
Plaque, Household Cleaners, Phone, Computer Software	275.96
Reimbursement	399.70
Trustee	2,125.00
Unspecified on Check or in Ledger	<u>1,745.16</u>
 Total	 <u>12,887.07</u>
Checks payable to the Lynne A. Shei's Family Members:	
Publication/Advertising	236.22
Unspecified	<u>760.00</u>
 Total Checks payable to the Lynne A. Shei's Family Members	 <u>996.22</u>
Checks payable to a Credit Card Company:	
Unspecified	<u>1,944.70</u>
 Total Undocumented Disbursements by Check	 <u>\$ 15,827.99</u>

The computer software and support disbursements were for commercially packaged computer software for recordkeeping; however, none of the records presented for examination were computerized.

Disbursements Made Directly From Township Bank Account

Other disbursements included miscellaneous debits or debit memorandums from the Township's bank account. The miscellaneous debit or debit memorandums, included the following phone transfers to Lynne A. Shei, former Trustee's personal bank account:

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

<u>Description Per</u> <u>Debit Memorandum or (Deposit Documentation)</u>	<u>Amount</u>	<u>Recorded in Ledger as</u>
Phone Transfer	\$ 550	House Supplies
Phone Transfer	5,000	Reroof & Supplies, septic, gravel
Phone Transfer	950	Reimbursements
Phone Transfer	<u>649</u>	Unspecified
 Total Phone Transfers to former Trustee's Personal Bank Account	 <u>\$ 7,149</u>	

The bank statements included bank withdrawals by Lynne A. Shei, former Trustee, which were not supported by vendor invoices:

<u>Customer Signature</u>	<u>Amount</u>	<u>Recorded in Ledger As</u>
Trustee	<u>\$ 775</u>	Not Indicated

Indiana Code 5-11-10-1(b) states: "No warrant or check shall be drawn by a disbursing officer in payment of any claim unless the same has been fully itemized and its correctness properly certified to by the claimant or some authorized person in the claimant's behalf, and filed and allowed as provided by law."

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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 Townships, Chapter 13)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

We requested Lynne A. Shei, former Trustee, reimburse the Township \$23,751.99 for all disbursements of Township funds not supported/documented by itemized invoices, contracts, or payroll records. (See Summary of Charges, page 17)

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

PENALTIES, INTEREST, AND OTHER FEES

Based on reports obtained from the Internal Revenue Service by the current Trustee, the Internal Revenue Service has assessed the Township \$16,216.23 in penalties and interest. Lynn A. Shei, former Trustee, neglected to file the Quarterly 941 Tax Returns timely, and neglected to remit the taxes associated with those payroll reports.

The bank assessed the Township legal processing fees totaling \$150 when the Indiana Department of Revenue levied the Township's bank account for not remitting payroll taxes.

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.

We requested Lynne A. Shei, former Trustee, reimburse the Township \$16,366.23 for the penalties, interest, and bank fees incurred for failure to file and remit payroll withholding taxes timely. (See Summary of Charges, page 17)

EXAMINATION COSTS

The State of Indiana incurred additional examination costs in the investigation of the undocumented disbursements of Township funds.

Audit costs incurred because of theft and shortage may be the personal obligation of the responsible official or employee.

Audit costs or other costs incurred because of poor records, nonexistent records, or other inadequate bookkeeping practices may be the personal obligation of the responsible official or employee of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Additional costs incurred by the State of Indiana totaled \$12,267.78. We requested that Lynne A. Shei, former Trustee, reimburse the State of Indiana the examination costs incurred in the amount of \$12,267.78. (See Summary of Charges, page 17)

DISBURSEMENTS TO VENDORS

Payments were made to vendors which were not supported by itemized vendor invoices, but were determined to be Township expenses. Below is a schedule of disbursements by check to vendors which were not adequately supported with itemized invoices:

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

<u>Type of Disbursement Per Information on Check</u>	<u>Amount</u>
Annual Report Preparation	\$ 450.00
Cleaning	255.00
Electric	74.00
Electric (via EFT)	69.00
Forms	154.76
Heating Fuel	1,411.76
Insurance	3,608.00
Mowing	1,535.00
Property Taxes	3,862.55
Rent	1,600.00
Federal Taxes	<u>36,259.96</u>
 Total	 <u>\$49,280.03</u>

The federal and state governments withdrew funds from the Township bank account for the estimated payment of payroll taxes not reported or remitted by the former Trustee. These miscellaneous debits or debit memorandums to the bank account, scheduled below, were not supported, but includes the return of a portion of the state funds withdrawn:

<u>Description Per</u>	<u>Amount</u>	<u>Recorded in Ledger as</u>
<u>Debit Memorandum or (Deposit Documentation)</u>		
Federal Tax Levy	\$ 982.83	Tax Payment
State Tax Levy	133,725.20	Indiana Tax Levy
(State Tax Levy Refund - Deposit)	<u>(112,847.83)</u>	
 Grandtotal	 <u>\$ 21,860.20</u>	

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 Townships, Chapter 13)

Indiana Code 5-11-10-1(b) states: "No warrant or check shall be drawn by a disbursing officer in payment of any claim unless the same has been fully itemized and its correctness properly certified to by the claimant or some authorized person in the claimant's behalf, and filed and allowed as provided by law."

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

OFFICIAL BOND

The Trustee had surety bonds with Auto-Owners Insurance Company. The bond periods, coverage, and charges associated with each bond coverage period are as follows:

<u>Bond Term</u>	<u>Coverage</u>	<u>Charges</u>
April 1, 2007 to April 1, 2011	\$ 300,000.00	\$ 16,574.56
April 1, 2011 to April 1, 2012	300,000.00	6,482.51
April 1, 2012 to April 1, 2013	100,000.00	10,603.39
April 1, 2013 to April 1, 2014	100,000.00	5,249.15
April 1, 2014 to April 1, 2015	100,000.00	<u>1,208.61</u>
 Total Charges		 <u>\$ 40,118.22</u>

The Official's bonds from April 1, 2007 to April 1, 2011, April 1, 2011 to April 1, 2012, and April 1, 2012 to April 1, 2013, were not filed with the LaPorte County Recorder as required.

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder in the county of residence of the officer, official, deputy, or employee."

ANNUAL FINANCIAL REPORT

The individual fund cash and investment balances, and fund activity reported in the Annual Financial Reports for 2011, 2012, 2013, and 2014 did not agree to the individual fund cash and investment balances and activity recorded in the Township ledgers for each respective year.

In addition, the 2011, 2012, 2013, and 2014 Annual Financial Reports did not include the non-governmental entities the Township provided financial assistance. In 2011, Prairie Township provided \$17,000 to LaCrosse Volunteer Fire Department for fire protection. In 2012, 2013, and 2014, Prairie Township provided \$18,000 to LaCrosse Volunteer Fire Department for fire protection.

The financial statements were not modified to correct any errors or irregularities, and the financial statement opinion was disclaimed due to the lack of supporting documentation for an amount material to the total disbursements reported in the financial statements.

Finally, for all four years of the examination period, the Annual Financial Report was not filed timely as follows:

<u>Years</u>	<u>Due Date</u>	<u>Date Filed</u>
2011	February 29, 2012	May 16, 2012
2012	March 1, 2013	July 10, 2013
2013	March 14, 2014	June 2, 2014
2014	March 2, 2015	March 16, 2015

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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 controls.

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 Townships, Chapter 13)

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."

CONDITION OF RECORDS

Bank Reconcilements

The December 31, 2012 bank reconciliation, after necessary adjustments for transactions not recorded to the records and transactions recorded in erroneous amounts, resulted in the fund balances being understated by \$342.34.

Bank reconciliations were not provided for examination for 2013 and 2014.

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."

Collections

1. Receipts were not issued during the examination period.
2. A fee schedule establishing rental fees for the Community Center was not provided for examination.
3. Rental agreements were not provided for examination.
4. Tax distributions totaling \$90,972.31 were not deposited in the Township's bank account because a major portion of the taxes were due to the Tri-Township School Corporation. Upon receipt of the tax distribution checks, the Trustee simply endorsed the checks and gave them to the Tri-Township School Corporation for deposit. The tax collections due to the Township were subsequently paid to the Township by the School Corporation. An examination adjustment was proposed and accepted by the former Trustee to record the receipt and disbursement of the tax distributions due the Tri-Township School Corporation.

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

5. Collections were not recorded or deposited timely. Of these collections not deposited timely was a check received from the County Treasurer in the amount of \$1,405.06 in 2014. As of February 28, 2015, that check had not been deposited.

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 Townships, Chapter 13)

Indiana Code 5-13-6-1(c) states in part: ". . . public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month. Public funds deposited under this subsection shall be deposited in the same form in which they were received."

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 controls.

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 Townships, Chapter 13)

OVERDRAWN CASH AND INVESTMENT BALANCES

The financial statements presented in this report included the following funds with overdrawn cash and investment balances at December 31:

<u>Fund</u>	<u>2011</u>
Firefighting	\$ <u>(349)</u>
<u>Fund</u>	<u>2012</u>
Firefighting	\$ <u>(7,620)</u>
<u>Fund</u>	<u>2013</u>
Township	\$ (2,354)
Riverboat	(6,905)
Firefighting	(4,388)
Rainy Day	(18,638)
<u>Fund</u>	<u>2014</u>
Firefighting	\$ (1,650)
Rainy Day	(14,271)

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

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 Townships, Chapter 13)

COMPENSATION AND BENEFITS

Establishing Compensation

Compensation was paid to the Trustee, a Clerk, and the three Township Board members in 2011, 2012, 2013, and 2014; however, the Board did not approve the compensation per a resolution in any of those four years.

Indiana Code 36-6-6-10(b) states in part:

"The township legislative body shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances; of all officers and employees of the township."

Recording and Reporting Compensation

The Employee's Earnings Records (General Form 99B), which are prescribed forms for recording the compensation and withholdings of each employee, were not presented for examination. Based upon the checks issued, taxes were not withheld from the compensation of any of the Township employees during the examination period until July 2014. Wage and Tax Statements (IRS Form W-2), Employer's Quarterly Tax Returns (IRS Form 941), Employer's Annual Federal Tax Return (IRS Form 944) or Miscellaneous Compensation Forms (IRS Form 1099) were not presented by the former Trustee for examination for 2011 through 2013 (a report was obtained from the IRS by the current Trustee of penalties, interest, and fees owed by the Township for untimely filing of Form 941s); thus, it could not be determined if the required forms were prepared and issued or if they were accurate.

The Current Trustee prepared the IRS Form W-2s, IRS Form 1099s, IRS Form 941, and IRS Form 944 for 2014 based upon the checks issued.

The Employee's Earnings Record is to be used for each officer and employee receiving payment for services rendered from the township. The posting information is to be taken from the tear strip on Check Form 6 and provides proof of payments made for the year, in addition to accumulating amounts withheld from salaries and wages for taxes, social security, PERF, etc. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Rainy Day	2011	\$ 18,754
Firefighting	2011	1,902

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."

NEPOTISM IN EMPLOYMENT AND CONTRACTING

Nepotism in Employment

The Township has not adopted a nepotism policy regarding employment as required by statute. Because the Nepotism in Employment policy has not been adopted, the elected officials cannot certify that they have not violated the policy, as also required by statute.

Indiana Code 36-1-20.2-9 states:

"(a) This chapter establishes minimum requirements regarding employment of relatives. The legislative body of the unit shall adopt a policy that includes, at a minimum, the requirements set forth in this chapter. However, the policy may:

- (1) include requirements that are more stringent or detailed than any provision in this chapter; and
- (2) apply to individuals who are exempted or excluded from the application of this chapter.

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

The unit may prohibit the employment of a relative that is not otherwise prohibited by this chapter.

(b) The annual report filed by a unit with the state board of accounts under IC 5-11-13-1 must include a statement by the executive of the unit stating whether the unit has implemented a policy under this chapter."

Indiana Code 36-1-20.2-16 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

Indiana Code 36-1-20.2-18 states:

"If a unit has not implemented a policy under this chapter, the department of local government finance may not approve:

- (1) the unit's budget; or
- (2) any additional appropriations for the unit;

for the ensuing calendar year until the state board of accounts certifies to the department of local government finance that the unit is in compliance with this chapter."

Nepotism in Contracting

The Township has not adopted a nepotism policy regarding contracting as required by statute. Because the Nepotism in Contracting Policy has not been adopted, the elected officials cannot certify that they have not violated the policy, as also required by statute.

Indiana Code 36-1-21-4 states:

"(a) This chapter establishes minimum requirements regarding contracting with a unit. The legislative body of the unit shall adopt a policy that includes, at a minimum, the requirements set forth in this chapter. However, the policy may:

- (1) include requirements that are more stringent or detailed than any provision in this chapter; and
- (2) apply to individuals who are exempted or excluded from the application of this chapter.

The unit may prohibit or restrict an individual from entering into a contract with the unit that is not otherwise prohibited or restricted by this chapter.

(b) The annual report filed by a unit with the state board of accounts under IC 5-11-13-1 must include a statement by the executive of the unit stating whether the unit has implemented a policy under this chapter."

Indiana Code 36-1-21-6 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Indiana Code 36-1-21-8 states:

"If a unit has not implemented a policy under this chapter, the department of local government finance may not approve:

- (1) the unit's budget; or
- (2) any additional appropriations for the unit;

for the ensuing calendar year until the state board of accounts certifies to the department of local government finance that the unit is in compliance with this chapter."

PRAIRIE TOWNSHIP, LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2015, with Robert Younggreen, Trustee; Chester Rosenkranz, Chairman of the Township Board; Sherry Younggreen, Township Board member; and Phyllis Gorski, Township Board member.

The contents of this report were sent on July 28, 2015, by certified mail, to Lynne A. Shei, former Trustee. According to the tracking system used by the US Postal Service the certified mailing was not signed for and/or received by Lynne A. Shei, former Trustee.

OFFICIAL RESPONSE

We as the entire past and current board are very disappointed in the way our township business was conducted by our former trustee Lynne Shei. We were totally unaware that the duties and deadlines were not being met. We regret that we acted on blind faith, believing requirements were being completed correctly and in a timely manner.

Unfortunately, it was impossible to know when our trustee did not attend any meeting for a year. Repeated attempts to obtain the books for us to review at meetings were refused. Therefore, we could not obtain access to any records. Communication was almost non-existent and very difficult.

Prior to the past year, on the rare occasion she attended meetings, the books were not present. Currently we are still trying to gain access to past records she kept during her terms as trustee.

Robert Younggreen

Chester Rosenkranz

Phyllis Gorski

Sherry Younggreen

PRAIRIE TOWNSHIP, LAPORTE COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Lynne A. Shei, former Trustee:			
Undocumented Disbursements, pages 4 and 5	\$ 23,751.99	\$ -	\$ 23,751.99
Penalties, Interest, and Other Fees, page 6	<u>16,366.23</u>	<u>-</u>	<u>16,366.23</u>
Subtotal	<u>40,118.22</u>	<u>-</u>	<u>40,118.22</u>
Examination Costs, page 6	<u>12,267.78</u>	<u>-</u>	<u>12,267.78</u>
Totals	<u>\$ 52,386.00</u>	<u>\$ -</u>	<u>\$ 52,386.00</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

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AFFIDAVIT

STATE OF INDIANA)
)
PORTER COUNTY)

I, Michelle M. Janosky, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of Prairie Township, LaPorte County, Indiana, for the period from January 1, 2011 to December 31, 2014, is true and correct to the best of my knowledge and belief.

mm
Field Examiner

Subscribed and sworn to before me this 3rd day of MARCH, 2014.

Karen L Spanier
Notary Public

My Commission Expires: 1/24/17

County of Residence: PORTER

