

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

EXAMINATION REPORT

OF

TOWN OF CRANE

MARTIN COUNTY, INDIANA

January 1, 2006 to December 31, 2007



**FILED**  
08/21/2008



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mary Kay Robinson	01-01-04 to 06-15-06
	Joyce A. Hughes	06-16-06 to 12-31-07
	Linda Willoughby	01-01-08 to 12-31-11
President of the Town Council	Bernard Butcher	01-01-06 to 03-31-06
	Vacant	04-01-06 to 09-11-06
	Phyllis A. Brinegar	09-12-06 to 12-31-07
	Bernard Butcher	01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF CRANE, MARTIN COUNTY, INDIANA

We have examined the financial information presented herein of the Town of Crane (Town), for the period of January 1, 2006 to December 31, 2007. 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, 2006 and 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

July 2, 2008

TOWN OF CRANE  
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, 2006 And 2007

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ 36,626	\$ 30,756	\$ 37,022	\$ 30,360
Motor Vehicle Highway	91,969	7,521	-	99,490
Local Road and Street	15,851	972	150	16,673
Law Enforcement Continuing Education	250	-	-	250
Cumulative Capital Improvement	22,728	422	-	23,150
Proprietary Funds:				
Water Utility - Operating	(106,303)	45,216	32,354	(93,441)
Water Utility - Depreciation	15,160	-	-	15,160
Water Utility - Customer Deposit	6,518	750	62	7,206
Wastewater Utility - Operating	(129,205)	25,678	55,052	(158,579)
Wastewater Utility - Depreciation	16,330	499	-	16,829
Wastewater Utility - Customer Deposit	4,677	450	45	5,082
Electric Utility - Operating	97,118	101,766	106,511	92,373
Electric Utility - Depreciation	45,944	5,516	-	51,460
Electric Utility - Customer Deposit	9,348	1,620	320	10,648
Fiduciary Fund:				
Payroll	9,577	23,136	28,474	4,239
Totals	<u>\$ 136,588</u>	<u>\$ 244,302</u>	<u>\$ 259,990</u>	<u>\$ 120,900</u>

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
General	\$ 30,360	\$ 32,004	\$ 41,895	\$ 20,469
Motor Vehicle Highway	99,490	7,334	-	106,824
Local Road and Street	16,673	967	6,592	11,048
Law Enforcement Continuing Education	250	-	-	250
Cumulative Capital Improvement	23,150	443	1,034	22,559
Proprietary Funds:				
Water Utility - Operating	(93,441)	45,168	25,111	(73,384)
Water Utility - Depreciation	15,160	-	-	15,160
Water Utility - Customer Deposit	7,206	625	-	7,831
Wastewater Utility - Operating	(158,579)	26,089	37,409	(169,899)
Wastewater Utility - Depreciation	16,829	16	-	16,845
Wastewater Utility - Customer Deposit	5,082	585	-	5,667
Electric Utility - Operating	92,373	117,669	116,414	93,628
Electric Utility - Depreciation	51,460	6,402	-	57,862
Electric Utility - Customer Deposit	10,648	1,460	-	12,108
Fiduciary Fund:				
Payroll	4,239	23,136	27,274	101
Totals	<u>\$ 120,900</u>	<u>\$ 261,898</u>	<u>\$ 255,729</u>	<u>\$ 127,069</u>

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

TOWN OF CRANE  
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, general administrative services, electric, water and wastewater.

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. 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.

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The cash balance of the Water Utility Operating Fund, and the Wastewater Utility Operating Fund, were overdrawn as of December 31, 2006 and 2007. The balances of the Water and Wastewater Utility Operating Funds amounted to \$(73,384) and \$(169,899), respectively, as of December 31, 2007.

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)

A similar comment appeared in prior reports.

CAPITAL ASSET RECORDS

The Town and Utilities do not maintain sufficient detailed records of capital assets.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded in the Capital Assets Ledger. 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)

A similar comment appeared in prior reports.

BOARD MINUTES

Not all minutes of meetings of the governing body were available for examination. After May 2006, minutes did not always include the date, time and place of the meeting. The Board did not reorganize as required during the examination period.

Indiana Code 5-14-1.5-4 states in part:

"(b) 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 IC 5-1.5-2-2.5 or IC 20-12-63-7."

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account indicated cash necessary to balance at December 31, 2007, of \$3,503.39. Included in this amount is \$1,404.50 which was identified as customer deposit receipts which were not deposited into the bank. From the period of August 7, 2006 to October 9, 2007, Joyce A. Hughes, former Clerk-Treasurer, failed to deposit \$437.50 of Water Utility customer deposit receipts, \$315.00 of Wastewater Utility customer deposit receipts, \$580.00 of Electric Utility customer deposit receipts, and \$72.00 of Town General Fund trash collection receipts.

During the period of April 2007 until October 2007, Joyce A. Hughes, former Clerk-Treasurer, failed to deposit Utility receipts totaling \$1,704.86 into the bank account. The receipts were posted to the daily register of cash receipts, but could not be traced to deposit slips. The following amounts are due for Utility receipts: \$465.33 of Water Utility receipts, \$251.58 of Wastewater Utility receipts, \$855.95 of Electric Utility receipts, and \$132.00 of Town General Fund trash collection receipts.

The remaining cash necessary to balance of \$394.03 could not be identified.

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)

Joyce A. Hughes, former Clerk-Treasurer, was requested to reimburse the Town \$3,503.39. (See Summary, page 15)

On July 2, 2008, Joyce A. Hughes, former Clerk-Treasurer, paid \$1,000, and stated that she will make monthly payments for one year to pay the balance due.

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the examination period:

(1) Claims were not prepared for all disbursements.

(2) 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."

"(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;

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- (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
- (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."

RECORD INFORMATION

During the term of Joyce A. Hughes, former Clerk-Treasurer, the Ledger of Appropriations, Encumbrances, Disbursements and Balances (Town Form 209) and the Ledger of Receipts, Disbursement and Balances (Town Form 208) for the Town funds and the Utilities Simplified Cash Journals were not posted. A control sheet in the Ledger of Receipts, Disbursements and Balances was maintained through October 2007.

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)

At all times, the manual and 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)

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>
Cumulative Capital Improvement Fund	2007	<u>\$ 1,034</u>

It was not possible to determine if other appropriations were overdrawn since the Clerk-Treasurer did not maintain an appropriations ledger.

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."

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

TEMPORARY LOAN

In 1997, a temporary loan was made from the General, Motor Vehicle Highway, Local Road and Street, Cumulative Capital Improvement, Electric Utility and Wastewater Utility Funds to the Water Utility Operating Fund to retire water notes and has not been repaid as of December 31, 2007. The outstanding balance of the loan owed to Town funds, the Electric Utility and the Wastewater Utility as of December 31, 2007, amounted to \$23,068, \$9,291 and \$11,148, respectively.

Indiana Code 36-1-8-4 concerning temporary transfer states in part:

"(a) . . . (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs. (4) The amount transferred must be returned to the other fund at the end of the prescribed period. . . ."

"(b) If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer under this section, the prescribed period may be extended for not more than six (6) months beyond the budget year of the year in which the transfer occurs if the fiscal body does the following: (1) Passes an ordinance or a resolution that contains the following: (A) A statement that the fiscal body has determined that an emergency exists. (B) A brief description of the grounds for the emergency. (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs. (2) Immediately forwards the ordinance or resolution to the state board of accounts and the department of local government finance."

Indiana Code 8-1.5-3-11(f) states: "A cash reserve fund, if authorized by ordinance may be used to make loans to another utility owned by the same municipality, for periods not to exceed five (5) years, at any interest rate. The repayment of the loan and interest shall be returned to the cash reserve fund."

A similar comment appeared in prior reports.

CUSTOMER DEPOSIT REGISTER

The detailed customer deposit register could not be located for examination; therefore, the detail could not be reconciled to the control amount recorded in the general ledger.

At all times, the manual and 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)

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."

Supporting documentation such as receipts, canceled checks, 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 Cities and Towns, Chapter 7)

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

PRESCRIBED FORMS

During the term of Joyce A. Hughes, former Clerk-Treasurer, the Ledger of Appropriations, Encumbrances, Disbursements and Balances (Town Form 209) and the Ledger of Receipts, Disbursement and Balances (Town Form 208) for the Town funds and the Utilities Simplified Cash Journals (Utility Form 318) were not posted. A control sheet in the Ledger of Receipts, Disbursements and Balances was maintained through October 2007.

In addition, the following prescribed or approved forms were not always in use:

Capital Asset Ledger, City and Town Form 211  
Guarantee Deposit Register, Utility Form 314  
Consumer Ledger, Utility Forms 320 and 322

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)

A similar comment appeared in prior reports.

PENALTIES, INTEREST, AND OTHER CHARGES

Penalties and interest totaling \$258.19 were paid to the Indiana Department of Revenue on June 28, 2006, on Water and Electric Utility receipt taxes due December 31, 1998, 1999, and 2000. Mary Kay Robinson, former Clerk-Treasurer, reimbursed the Town for penalties paid totaling \$20.43 on June 22, 2006, and \$35.80 on July 10, 2006.

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)

Mary Kay Robinson, former Clerk-Treasurer, was requested to reimburse the Water Utility \$65.98 and the Electric Utility \$135.98 for interest paid on the late filing of utility receipt taxes. (See Summary, page 15)

On July 2, 2008, Mary Kay Robinson, former Clerk-Treasurer, reimbursed the Water Utility \$65.98 and the Electric Utility \$135.98.

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

During the last quarter of 2006 and for the year 2007, the Electric and Water Utilities failed to comply with directives of the Indiana Department of Revenue for payment of utility receipts tax.

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)

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 Cities and Towns, Chapter 7)

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)

OVERPAYMENT COLLECTIONS

An overpayment of \$216.00 was made to the Indiana Department of Revenue for June 2004 sales taxes. A refund has not been received as of May 20, 2008.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in prior reports.

DELINQUENT WASTEWATER ACCOUNTS

Delinquent Wastewater fees and penalties had not been recorded with the County Recorder nor were they certified to the County Auditor which would result in a lien against the property.

Indiana Code 36-9-23-33 states in part:

"(b) Except as provided in subsection (l), the officer charged with the collection of fees and penalties assessed under this chapter shall enforce their payment. As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

- (1) A list of the delinquent fees and penalties that are enforceable under this section, which must include the following:

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- (A) The name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent.
  - (B) A description of the premises, as shown by the records of the county auditor.
  - (C) The amount of the delinquent fees, together with the penalty.
- (2) An individual instrument for each lot or parcel of real property on which the fees are delinquent."

"(c) The officer shall record a copy of each list or each individual instrument with the county recorder . . ."

"(e) Using the lists and instruments prepared under subsection (b) and recorded under subsection (c), the officer shall, not later than ten (10) days after the list or each individual instrument is recorded under subsection (c), certify to the county auditor a list of the liens that remain unpaid for collection in the next May. . . ."

A similar comment appeared in prior reports.

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination or were incorrect. In March 2008, the Town hired two independent accountants to post the control ledger and to reconcile the fund balances to the bank account balances. The Town incurred the cost of \$2,362.50 for the employment of these accountants.

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."

ANNUAL REPORT

Annual reports for 2006 and 2007 were not presented for examination.

Indiana Code 5-3-1-3(a) states in part: "Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town . . ."

OFFICIAL BOND

Joyce A. Hughes, former Clerk-Treasurer, was bonded with the Auto-Owners Insurance Company for the amount of \$15,000 for the term of May 31, 2006, until successor is duly qualified. An official bond for Mary Kay Robinson, former Clerk-Treasurer, was not filed with the County Recorder as required and a copy could not be located.

TOWN OF CRANE  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

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 . . ."

Indiana Code 5-4-1-10 states: "All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

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: (1) City judges, controllers, clerks, and clerk-treasurers. (2) Town judges and clerk-treasurers. . . ."

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. During the course of the examination, it was also noted that there were instances where customer meter deposit collections and utility bill receipts were not deposited.

Indiana Code 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

MALFEASANCE, MISFEASANCE, OR NONFEASANCE

Joyce A. Hughes, former Clerk-Treasurer, from the information presented for examination, would appear to have failed to deposit utility receipts, customer deposit receipts, post ledgers or perform monthly reconcilements.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

INTERNAL CONTROLS

Controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient: utility receipts were not deposited, ledgers were not posted, and monthly cash reconcilements were not prepared.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF CRANE  
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2008, with Mary Kay Robinson, former Clerk-Treasurer; Linda Willoughby, Clerk-Treasurer; and Bernard Butcher, President of the Town Council. The officials concurred with our findings.

The contents of this report were also discussed on July 2, 2008, with Gordon Brinegar, Member of the Town Council; Perry Anderson, Member of the Town Council; and Joyce A. Hughes, former Clerk-Treasurer.

TOWN OF CRANE  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Mary Kay Robinson, former Clerk-Treasurer:			
Penalties, Interest, and Other Charges, page 11	\$ 201.96	\$	\$
Payment made by Mary Kay Robinson			
on July 2, 2008, Receipt 2858		201.96	-
Joyce A . Hughes, former Clerk-Treasurer:			
Cash Necessary to Balance, Bank Reconciliations, page 7	3,503.39		
Payment made by Joyce A. Hughes			
on July 2, 2008	<u>                    </u>	<u>1,000.00</u>	<u>2,503.39</u>
Totals	<u>\$ 3,705.35</u>	<u>\$ 1,201.96</u>	<u>\$ 2,503.39</u>

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AFFIDAVIT

STATE OF INDIANA)  
Davies COUNTY)

I, Sara Bellamy, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Town of Crane, Martin County, Indiana, for the period from January 1, 2006 to December 31, 2007, is true and correct to the best of my knowledge and belief.

Sara Bellamy  
Field Examiner

Subscribed and sworn to before me this 7<sup>th</sup> day of August, 2008.

Susan K. Holson  
Notary Public

My Commission Expires: 12/11/11

County of Residence: Davies