

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

EXAMINATION REPORT
OF
TOWN OF ZANESVILLE
WELLS COUNTY, INDIANA
January 1, 2009 to December 31, 2010



FILED
10/13/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Julie A. Christian	01-01-07 to 12-31-14
President of the Town Council	Patsy A. Brock	01-01-09 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ZANESVILLE, WELLS COUNTY, INDIANA

We have examined the financial statements of the Town of Zanesville (Town), for the period of January 1, 2009 to December 31, 2010. The Town's management is responsible for the financial statements. 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 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 basis noted above is a different basis than that used in the prior year.

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 years ended December 31, 2009 and 2010, on the basis of accounting described in Note 1.

The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis 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.

This report is intended solely for the information and use of the Town's management, and Town Council, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 12, 2011

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FINANCIAL STATEMENTS

TOWN OF ZANESVILLE
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2009

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
General	\$ (11,679)	\$ 49,249	\$ 59,228	\$ (21,658)
Motor Vehicle Highway	35,198	20,080	18,995	36,283
Local Road and Street	5,398	2,921	-	8,319
Law Enforcement Continuing Education	20,962	453	16,135	5,280
Riverboat	15,059	3,768	-	18,827
Rainy Day	2,714	1,349	-	4,063
Levy Excess	795	-	-	795
Fire Protection Territory	(685)	12,382	17,376	(5,679)
Cumulative Capital Development	10,239	3,749	-	13,988
Economic Development Income Tax	5,236	12,956	320	17,872
Cumulative Capital Improvement	3,203	1,846	-	5,049
Festival	452	110	250	312
Wastewater Utility-Operating	38,388	235,369	52,272	221,485
Totals	<u>\$ 125,280</u>	<u>\$ 344,232</u>	<u>\$ 164,576</u>	<u>\$ 304,936</u>

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ (21,658)	\$ 137,648	\$ 59,562	\$ 56,428
Motor Vehicle Highway	36,283	21,069	15,694	41,658
Local Road and Street	8,319	2,986	-	11,305
Law Enforcement Continuing Education	5,280	307	517	5,070
Riverboat	18,827	3,767	-	22,594
Rainy Day	4,063	3,113	-	7,176
Levy Excess	795	19	-	814
Fire Protection Territory	(5,679)	17,660	6,046	5,935
Cumulative Capital Development	13,988	3,640	-	17,628
Economic Development Income Tax	17,872	13,318	79,050	(47,860)
Cumulative Capital Improvement	5,049	1,763	-	6,812
Festival	312	215	500	27
Wastewater Utility-Operating	221,485	11,270	81,475	151,280
Totals	<u>\$ 304,936</u>	<u>\$ 216,775</u>	<u>\$ 242,844</u>	<u>\$ 278,867</u>

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

TOWN OF ZANESVILLE
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 (primary government), and does not include financial information for any of the Town's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the Town (primary government.)

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 may include, but are not limited to, 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.

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

TOWN OF ZANESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

License 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 license and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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 includes, but is 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.

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).

Net proceeds from borrowings which include receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which include funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

TOWN OF ZANESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

Personal services which 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.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

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

Interfund loan payments and loans made which include amounts that are owed to a particular fund by another fund.

Transfers out which include funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

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.

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.

TOWN OF ZANESVILLE
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 % 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 were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Town to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 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 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

TOWN OF ZANESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2009

	General	Motor Vehicle Highway	Local Road and Street	Law Enforcement Continuing Education	Riverboat	Rainy Day	Levy Excess
Cash and investments - beginning	\$ (11,679)	\$ 35,198	\$ 5,398	\$ 20,962	\$ 15,059	\$ 2,714	\$ 795
Receipts:							
Taxes	21,255	-	-	-	-	-	-
Intergovernmental	24,449	20,080	2,921	-	3,768	-	-
Fines and forfeits	-	-	-	453	-	-	-
Other receipts	3,545	-	-	-	-	1,349	-
Total receipts	<u>49,249</u>	<u>20,080</u>	<u>2,921</u>	<u>453</u>	<u>3,768</u>	<u>1,349</u>	<u>-</u>
Disbursements:							
Personal services	54,989	9,280	-	-	-	-	-
Supplies	2,837	5,050	-	16,135	-	-	-
Other services and charges	1,402	4,665	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>59,228</u>	<u>18,995</u>	<u>-</u>	<u>16,135</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(9,979)</u>	<u>1,085</u>	<u>2,921</u>	<u>(15,682)</u>	<u>3,768</u>	<u>1,349</u>	<u>-</u>
Cash and investments - ending	<u>\$ (21,658)</u>	<u>\$ 36,283</u>	<u>\$ 8,319</u>	<u>\$ 5,280</u>	<u>\$ 18,827</u>	<u>\$ 4,063</u>	<u>\$ 795</u>

TOWN OF ZANESVILLE
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2009
 (Continued)

	Fire Protection Territory	Cumulative Capital Development	Economic Development Income Tax	Cumulative Capital Improvement	Festival	Wastewater Utility-Operating	Totals
Cash and investments - beginning	\$ (685)	\$ 10,239	\$ 5,236	\$ 3,203	\$ 452	\$ 38,388	\$ 125,280
Receipts:							
Taxes	10,284	3,212	-	-	-	-	34,751
Intergovernmental	2,098	537	12,956	1,846	-	-	68,655
Fines and forfeits	-	-	-	-	-	-	453
Other receipts	-	-	-	-	110	235,369	240,373
Total receipts	<u>12,382</u>	<u>3,749</u>	<u>12,956</u>	<u>1,846</u>	<u>110</u>	<u>235,369</u>	<u>344,232</u>
Disbursements:							
Personal services	17,376	-	320	-	-	-	81,965
Supplies	-	-	-	-	-	-	24,022
Other services and charges	-	-	-	-	250	-	6,317
Utility operating expenses	-	-	-	-	-	49,606	49,606
Other disbursements	-	-	-	-	-	2,666	2,666
Total disbursements	<u>17,376</u>	<u>-</u>	<u>320</u>	<u>-</u>	<u>250</u>	<u>52,272</u>	<u>164,576</u>
Excess (deficiency) of receipts over disbursements	<u>(4,994)</u>	<u>3,749</u>	<u>12,636</u>	<u>1,846</u>	<u>(140)</u>	<u>183,097</u>	<u>179,656</u>
Cash and investments - ending	<u>\$ (5,679)</u>	<u>\$ 13,988</u>	<u>\$ 17,872</u>	<u>\$ 5,049</u>	<u>\$ 312</u>	<u>\$ 221,485</u>	<u>\$ 304,936</u>

TOWN OF ZANESVILLE
 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	Riverboat	Rainy Day	Levy Excess
Cash and investments - beginning	\$ (21,658)	\$ 36,283	\$ 8,319	\$ 5,280	\$ 18,827	\$ 4,063	\$ 795
Receipts:							
Taxes	15,489	-	-	-	-	-	-
Licenses and permits	-	-	-	50	-	-	-
Intergovernmental	33,493	21,069	2,986	-	3,767	-	-
Charges for services	10,596	-	-	15	-	-	-
Fines and forfeits	-	-	-	242	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	78,070	-	-	-	-	3,113	19
Total receipts	<u>137,648</u>	<u>21,069</u>	<u>2,986</u>	<u>307</u>	<u>3,767</u>	<u>3,113</u>	<u>19</u>
Disbursements:							
Personal services	55,626	12,624	-	517	-	-	-
Supplies	2,936	3,070	-	-	-	-	-
Other services and charges	1,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>59,562</u>	<u>15,694</u>	<u>-</u>	<u>517</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>78,086</u>	<u>5,375</u>	<u>2,986</u>	<u>(210)</u>	<u>3,767</u>	<u>3,113</u>	<u>19</u>
Cash and investments - ending	<u>\$ 56,428</u>	<u>\$ 41,658</u>	<u>\$ 11,305</u>	<u>\$ 5,070</u>	<u>\$ 22,594</u>	<u>\$ 7,176</u>	<u>\$ 814</u>

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

	Fire Protection Territory	Cumulative Capital Development	Economic Development Income Tax	Cumulative Capital Improvement	Festival	Wastewater Utility-Operating	Totals
Cash and investments - beginning	\$ (5,679)	\$ 13,988	\$ 17,872	\$ 5,049	\$ 312	\$ 221,485	\$ 304,936
Receipts:							
Taxes	15,939	3,335	-	-	-	-	34,763
Licenses and permits	-	-	-	-	-	-	50
Intergovernmental	1,721	305	13,318	1,763	-	-	78,422
Charges for services	-	-	-	-	-	-	10,611
Fines and forfeits	-	-	-	-	-	-	242
Utility fees	-	-	-	-	-	11,247	11,247
Other receipts	-	-	-	-	215	23	81,440
Total receipts	<u>17,660</u>	<u>3,640</u>	<u>13,318</u>	<u>1,763</u>	<u>215</u>	<u>11,270</u>	<u>216,775</u>
Disbursements:							
Personal services	6,046	-	-	-	-	-	74,813
Supplies	-	-	-	-	-	-	6,006
Other services and charges	-	-	79,050	-	500	-	80,550
Utility operating expenses	-	-	-	-	-	7,108	7,108
Other disbursements	-	-	-	-	-	74,367	74,367
Total disbursements	<u>6,046</u>	<u>-</u>	<u>79,050</u>	<u>-</u>	<u>500</u>	<u>81,475</u>	<u>242,844</u>
Excess (deficiency) of receipts over disbursements	<u>11,614</u>	<u>3,640</u>	<u>(65,732)</u>	<u>1,763</u>	<u>(285)</u>	<u>(70,205)</u>	<u>(26,069)</u>
Cash and investments - ending	<u>\$ 5,935</u>	<u>\$ 17,628</u>	<u>\$ (47,860)</u>	<u>\$ 6,812</u>	<u>\$ 27</u>	<u>\$ 151,280</u>	<u>\$ 278,867</u>

TOWN OF ZANESVILLE
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Reconciliations of the fund balances to the bank account balances were not completed for the examination period. A similar comment appeared in prior Report B35445.

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."

OVERDRAWN CASH BALANCES

The cash balances of the following funds were overdrawn

<u>Fund</u>	<u>December 31, 2009</u>	<u>December 31, 2010</u>
General	\$ 21,658	\$ -
Fire Protection Territory	5,679	-
Economic Development Income Tax	-	47,860

A similar comment appeared in prior Report B35445.

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)

APPROPRIATIONS

Expenditures exceeded budgeted appropriations for the following funds:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
General	2009	\$ 15,700
Fire Protection Territory	2009	6,349

A similar comment appeared in prior Report B35445.

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 ZANESVILLE
EXAMINATION RESULTS AND COMMENTS
(Continued)

CAPITAL ASSET RECORDS

The Town does not maintain capital asset records. The Town has no formal policy for establishing the threshold at which capital assets are to be recorded. A similar comment appeared in prior Report B35445.

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

PRESCRIBED FORMS

The following prescribed or approved forms were not in use during the examination period:

1. Clerk-Treasurer's, City Controller's and City Treasurer's Monthly Financial, Depository Statement and Cash Reconciliation (City and Town Form 206).
2. Treasurer's Daily Balance of Cash, Depositories and Investments (City and Town Form 212).
3. Simplified Cash Journal - Wastewater Utility (Utility Form 323).

The following prescribed forms were in use, but not used in the manner prescribed:

1. Ledger of Appropriations, Encumbrances, Disbursements and Balances (City and Town Form 209).
2. Ledger of Receipts, Disbursements and Balances (City and Town Form 208).

In some instances, officials were using alternate, self-created worksheets in lieu of prescribed or approved forms. A similar comment appeared in prior Report B35445.

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 ZANESVILLE
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2011, with Julie A. Christian, Clerk-Treasurer, and Danny L. Miller, Town Council member.