

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

SPECIAL INVESTIGATION REPORT
OF

CLERK-TREASURER
TOWN OF BUNKER HILL
MIAMI COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
06/21/2017

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF BUNKER HILL, MIAMI COUNTY, INDIANA

This is a special investigation report for the Town of Bunker Hill (Town), for the period January 1, 2014 to December 31, 2015, and is in addition to any other report for the Town as required under Indiana Code 5-11-1. All reports pertaining to the Town may be found at www.in.gov/sboa/.

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. Our procedures were limited to records associated with receipt and disbursement transactions. The 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.

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

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

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

May 15, 2017

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS

PERSONAL EXPENSES - UTILITY AND COMMUNICATIONS PROVIDERS

The Town of Bunker Hill made 74 payments totaling \$12,334.22 to utility and communications companies that were not credited to accounts in the name of the Town. Further investigation linked \$11,432.92 of these payments to personal or business accounts in the name of Lisa Wilson (Wilson), former Clerk-Treasurer, and Wilson's business, Hoosier State Realty. These accounts were associated with service addresses not owned or controlled by the Town.

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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town \$12,334.22 for improper payments made to utility and communications providers. (See Summary of Charges, page 13)

PERSONAL AND/OR UNDOCUMENTED EXPENSES - PERSONAL CREDIT CARDS

During 2014 and 2015, the Town made twenty-seven payments totaling \$14,246.38 on the accounts of Wilson's personal credit cards. Five of these payments were made by check, and the remaining twenty-two payments were made by online direct debit payments from the Town's bank accounts. Of these payments, twenty-three were not listed on a claims docket presented to the Town Council for approval. The other four payments were listed on a claims docket, but with various other Town vendors listed as the payees.

Six of the twenty-seven payments on Wilson's personal credit cards were supported by documentation of purchases made for a Town purpose. Among the documentation used to support those six payments were receipts showing personal items totaling \$41.22. Additional documentation, presented as support for the six payments reimbursed by the Town, indicated one item costing \$115.25 that had been returned and already credited back to Wilson's credit card.

Of the twenty-seven payments on Wilson's personal credit cards, twenty-one totaling \$11,400.86 either had no accounts payable voucher (APV), had an APV but no supporting documentation, or the documentation attached did not show purchases made for a Town purpose. Among these was one APV with photocopies of two invoices for which the vendor had already been paid with Town checks.

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;

CLERK-TREASURER
TOWN OF BUNKER HILL
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. . . ."

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 Cities and Towns, Chapter 1)

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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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We requested that Wilson reimburse the Town \$11,557.33 for payments made on her personal credit cards. (See Summary of Charges, page 13)

PERSONAL AND/OR UNDOCUMENTED EXPENSES - ONLINE RETAIL MERCHANT

The Town made thirteen payments totaling \$1,583.93 to an online retail merchant on an account in the name of Wilson. The total undocumented amount from these payments totaled \$1,225.03. Six payments totaling \$1,159.20 were not supported by any documentation, and the remaining seven payments exceeded the amount documented by \$65.83. Of the documented purchases, items totaling \$33.80 were retained by Wilson for personal use.

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 Cities and Towns, Chapter 1)

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We requested that Wilson reimburse the Town \$1,258.83 for payments made on her online retail merchant account. (See Summary of Charges, page 13)

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

PERSONAL AND/OR UNDOCUMENTED EXPENSES - HOME IMPROVEMENT STORE

The Town made three payments totaling \$2,416.85 on Wilson's personal credit account at a home improvement store.

One APV totaling \$480.24 had no supporting documentation.

An APV totaling \$446.91 included, as a part of the documentation for the payment, a cash register receipt for \$86.18 from a different retailer that did not list the item(s) purchased. This same APV also included receipts for landscaping items totaling \$251.39 that were retained by Wilson for personal use and observed on the premises of her residence. The total of personal or undocumented purchases on this APV was \$337.57.

An APV totaling \$1,489.70 included, as documentation for the purchase, a monthly statement for Wilson's personal account. No invoices or receipts were presented to support the amounts on the statement. The statement had an undocumented beginning balance and the only new charges on the statement were interest on prior purchases and three purchases for which the cash register receipts had already been attached as documentation to a prior APV.

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 Cities and Towns, Chapter 1)

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Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town \$2,307.51 for personal expenses and undocumented amounts related to payments to a home improvement store. (See Summary of Charges, page 13)

PERSONAL AND/OR UNDOCUMENTED EXPENSES - INSURANCE

The Town made two payments totaling \$865 to an insurance company that were not supported by an invoice or a policy with that company. Upon inquiry by Town officials, the Towns' insurance agency indicated that they had never placed any Town coverage with that particular company.

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 Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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 unit. Any personal expenses paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town \$865 for undocumented payments to an insurance company with whom the Town did not have an insurance policy. (See Summary of Charges, page 13)

UNDOCUMENTED EXPENSE - LISA WILSON

The Town made a payment of \$500 to Wilson on July 24, 2014. The description on the APV was "computer for office gateway." There was no invoice or other supporting documentation attached to the APV. The claim as listed on the docket presented to the Town Council showed the payee as one of the Town's office supply vendors.

Due to the lack of supporting information, we could not verify the purpose of the disbursement.

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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 Cities and Towns, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town \$500 for this undocumented payment. (See Summary of Charges, page 13)

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

SALARY OVERPAYMENTS

On November 25, 2014, and December 11, 2014, Wilson wrote her payroll checks for the gross amount rather than the net amount as computed by the Town's payroll service provider. The amount that should have been withheld was included in the total tax withholdings reported and paid to the Internal Revenue Service (IRS) and the Indiana Department of Revenue and also in the amounts reported on Wilson's IRS Wage and Tax Statement - Form W-2. As a result, Wilson was overpaid in 2014 by \$402.32, the difference between the amount of her gross pay and net pay for those two pay periods.

During all of 2015, Wilson was on the Town's group health insurance plan, but failed to withhold the employee's share of premiums from her paychecks. As a result, Wilson was overpaid by \$2,918.26 for 2015.

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 law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town for salary overpayment in the amount of \$3,320.58. (See Summary of Charges, page 13)

OVERPAYMENT - MILEAGE CLAIM

The Town paid \$447.73 for mileage to Wilson on November 14, 2014. The documentation attached to the APV contained a mathematical error that caused an overpayment of \$74.38.

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town \$74.38 for overpayment of a mileage claim. (See Summary of Charges, page 13)

UNAUTHORIZED DUPLICATE GROUP INSURANCE COVERAGE

In late 2014, Wilson arranged a change in the Town's group insurance provider. The employer enrollment application for the new provider was signed "Lisa Wilson" as "Clerk-Treasurer," and was not signed by any Town Council member. The Town Council minutes do not contain any indication that this change was ever discussed or approved. Coverage was started with the new provider in December 2014; however, the policy with the former provider was never canceled. Early in 2015, Wilson canceled the

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

coverage with the new provider as of the end of February and the Town carried on with the former provider. As a result, the Town paid for three months of unauthorized duplicate group insurance coverage costing the Town \$10,993.02 in extra premiums.

Every effort should be made by the unit to avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested that Wilson reimburse the Town \$10,993.02 for the cost of insurance premiums for unauthorized duplicate group insurance coverage. (See Summary of Charges, page 13)

CLAIMS NOT APPROVED - CONFLICT OF INTEREST

The Town made four payments totaling \$2,250 to Hoosier State Realty, a business owned by Wilson. The supporting documentation attached to the APVs consisted of typewritten lists of various arbitrarily priced office supplies (no quantities provided) and used office furniture as scheduled below. These lists were provided to current Town officials to determine if the items listed were received by the Town. While it was not possible to confirm receipt of the consumable supplies, current officials did confirm that the furniture items were in the Town's possession.

Wilson did not complete and file a Uniform Conflict of Interest Disclosure Statement in accordance with the requirements of Indiana Code 35-44.1-1-4. None of the claims for these purchases were ever presented to the Town Council for approval.

Date	Description	Amount
02-10-14	Executive L Shape Desk (Black-Used)	\$ 300
	Average L Shape Desk (Black-Used)	200
	3 Roller Chairs (Used)	100
	Tape Dispenser/Letter Opener/Clips	25
	Sticky Notes/Pens/Highlighters	25
	2 Guest Chairs (New)	75
	3 Drawer Legal File Cabinet (Black)	100
	2 Drawer Legal File Cabinet (Vanilla)	50
	Binders/Hanging Folder 100+/Tabs	50
	Calculator/Rulers/Scissors	25
	Staplers/Staples/Paper/Markers	25
	Stamp Cabinet/Table Binder	25
	Total	\$ 1,000

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

Date	Description	Amount
03-18-14	Book Shelf	\$ 100
	Shredder	20
	Heater	20
	2 Drawer File to go with Executive Desk	100
	Clock	20
	2 Shelf Cabinet	50
	Supplies	40
	Total	<u>\$ 350</u>
04-09-14	Left L Shape Desk	\$ 200
	4 Office Chairs	200
Total	<u>\$ 400</u>	
10-02-14	Left L Shape Desk	\$ 200
	Chair Mats for Floor	50
	Legal Paper/Clips/Pins/Markers/Folders/Décor	50
	Open/Closed Sign	200
	Total	<u>\$ 500</u>

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: . . .

(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. . . ."

Indiana Code 35-44.1-1-4 states in part:

". . . (b) A public servant who knowingly or intentionally:

- (1) has a pecuniary interest in; or
- (2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony.

(c) It is not an offense under this section if any of the following apply: . . .

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

(6) A public servant makes a disclosure that meets the requirements of subsection (d) or (e) and is: . . .

(D) elected . . .

(d) A disclosure must:

(1) be in writing;

(2) describe the contract or purchase to be made by the governmental entity;

(3) describe the pecuniary interest that the public servant has in the contract or purchase;

(4) be affirmed under penalty of perjury;

(5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;

(6) be filed within fifteen (15) days after final action on the contract or purchase with:

(A) the state board of accounts; and

(B) if the governmental entity is a governmental entity other than the state or a state supported college or university, the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase . . ."

ADDITIONAL SPECIAL INVESTIGATION COSTS

The State of Indiana incurred additional costs in the amount of \$30,213.20 due to the special investigation of Town receipts and disbursements.

Audit costs incurred because of poor records, nonexistent records, or any other inadequate bookkeeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

We requested Wilson reimburse the State of Indiana \$30,213.20 for additional special investigation costs. (See Summary of Charges, page 13)

INTERNAL CONTROLS

Internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. Many of the irregularities described in this report involve the actions of the former Clerk-Treasurer. Therefore, internal controls within the Clerk-Treasurer's office were insufficient to detect or prevent those irregularities. Because of the size of the Town and the structure of Town government in

CLERK-TREASURER
TOWN OF BUNKER HILL
RESULTS AND COMMENTS
(Continued)

Indiana, it is important for the Town Council to take seriously their duties as enumerated in the Indiana Code. In particular, the Town Council members must diligently examine the claims that are presented for approval. It may also be necessary and desirable for the Council to institute their own procedures to ensure that all disbursements clearing the Town's bank accounts have been presented to the Council for approval, and that the payees and amounts agree with those listed on claims dockets.

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

PUBLIC OFFICIAL BOND

Wilson was covered by public official bonds for the position of Clerk-Treasurer in the amounts of \$30,000 and \$75,000 for the terms December 12, 2013 to December 12, 2014, and December 12, 2014 to December 12, 2015, respectively.

CLERK-TREASURER
TOWN OF BUNKER HILL
EXIT CONFERENCE

The contents of this report were discussed on May 15, 2017, with Lisa Wilson, former Clerk-Treasurer, and Jeffrey D. Stanton, the former Clerk-Treasurer's personal attorney.

The contents of this report were discussed on April 24, 2017, with Andrea Newnum, Clerk-Treasurer; Brock Speer, President of the Town Council; and Carl L. Wade, Luis Nino, Shanna Griffis, and Rae Ann Panther, Town Council members.

CLERK-TREASURER
TOWN OF BUNKER HILL
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Lisa Wilson, former Clerk-Treasurer:			
Personal Expenses - Utility and Communications Providers, page 3	\$ 12,334.22	\$ -	\$ 12,334.22
Personal and/or Undocumented Expenses - Personal Credit Cards, pages 3 and 4	11,557.33	-	11,557.33
Personal and/or Undocumented Expenses - Online Retail Merchant, page 4	1,258.83	-	1,258.83
Personal and/or Undocumented Expenses - Home Improvement Store, page 5	2,307.51	-	2,307.51
Personal and/or Undocumented Expenses - Insurance, pages 5 and 6	865.00	-	865.00
Undocumented Expense - Lisa Wilson, page 6	500.00	-	500.00
Salary Overpayments, page 7	3,320.58	-	3,320.58
Overpayment - Mileage Claim, page 7	74.38	-	74.38
Unauthorized Duplicate Group Insurance Coverage, pages 7 and 8	<u>10,993.02</u>	<u>-</u>	<u>10,993.02</u>
 Total personal expenses, undocumented payments, overpayments, and unauthorized payments	 43,210.87	 -	 43,210.87
 Additional Special Investigation Costs, page 10	 <u>30,213.20</u>	 <u>-</u>	 <u>30,213.20</u>
 Totals	 <u>\$ 73,424.07</u>	 <u>\$ -</u>	 <u>\$ 73,424.07</u>

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

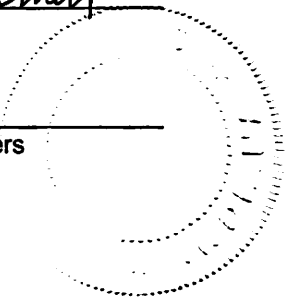
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AFFIDAVIT

STATE OF INDIANA)
HUNTINGTON COUNTY)

We, Stanley W. Willmert and Jeffrey J. Paul, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Town of Bunker Hill, Miami County, Indiana, for the period from January 1, 2014 to December 31, 2015, is true and correct to the best of our knowledge and belief.

Stanley W. Willmert
Jeffrey J. Paul
Field Examiners



Subscribed and sworn to before me this 21 day of June, 2017

L.A. Dillon
Notary Public
LAURA A DILLON

My Commission Expires: 09/11/2022
County of Residence: HUNTINGTON