

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WATERLOO

DEKALB COUNTY, INDIANA

January 1, 2019 to December 31, 2020



**FILED**  
06/16/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Renata Ford Renee Duszynski	01-01-19 to 12-31-19 01-01-20 to 12-31-22
President of the Town Council	David Bolton Jess Jessup	01-01-19 to 06-07-21 06-08-21 to 12-31-22
Superintendent of Water Utility	Chris Lalonde	01-01-19 to 12-31-22
Superintendent of Wastewater Utility	Chris Lalonde	01-01-19 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF THE TOWN OF WATERLOO, DEKALB COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Waterloo (Town), for the period from January 1, 2019 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statement Audit Report of the Town, which provides our opinions on the Town's financial statement. This report may be found at [www.in.gov/sboa/](http://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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

May 5, 2022

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CLERK-TREASURER  
TOWN OF WATERLOO

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS

***PENALTIES, INTEREST, AND OTHER CHARGES***

A similar comment also appeared in the prior Report B54554, entitled *PENALTIES, INTEREST, AND OTHER CHARGES*.

*Condition and Context*

The Town incurred penalties from the Indiana Department of Revenue in the amount of \$1,699.41, due to unpaid Utility Receipt taxes for the Water Utility in 2019 and unpaid Water Utility sales taxes between May and December of 2019. These penalties were all paid out of Town funds. In March 2019, the Town paid \$53.38 for Utility Receipts tax late payment fees and in March 2020, the Town paid \$1,646.03 for sales tax late payment fees, respectively.

The Town also incurred and paid penalties and late fees from one vendor totaling \$45 out of Town funds in 2019.

Total penalties and late fees of \$1,744.41 were paid for 2019 issues. Renata Ford (Ford) was the Clerk-Treasurer during this audit period. The amount was paid out of Town funds from 15 different checks.

We requested Ford reimburse the Town \$1,744.41 for the penalties, interest, and other charges. Ford reimbursed \$1,744.41 to the Town on May 5, 2022. (See Summary of Charges, page 20)

*Criteria*

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 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 unit. Any penalties, interest, or other charges 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)

***CONDITION OF RECORDS***

A similar comment also appeared in the prior Reports B53863 and B54553, entitled *CONDITION OF RECORDS*.

*Condition and Context*

The following issues were noted concerning the condition of records:

1. The Town hired a third-party consultant to assist in fixing its records. The consultants made multiple adjustments in the beginning balances; however, the Town was unable to provide documentation of the rationale for these adjustments.
2. In 2018, the Town receipted back a debt payment that was paid in 2018, and then recorded the disbursement again in 2019. This resulted in a \$56,210 overstatement in the beginning balance, and a \$56,210 overstatement in 2019 disbursements.

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

3. In 2019, the Town created a second Motor Vehicle Highway (MVH) fund. Throughout the year, the Clerk-Treasurer would use both funds to make MVH-related payments and would then create adjustments back and forth between the two funds to keep both above \$0. These adjustments are not reflective of true Town activity and resulted in \$596,785 overstatements in both 2019 receipts and disbursements.
4. In 2019, the Town receipted in a bank-to-bank transfer to close out a bond fund. The third-party consultants then recorded a year-end disbursement to counter this receipt. This resulted in \$111,264 overstatements in both 2019 receipts and disbursements.

Audit adjustments were proposed, accepted by the Town, and made to the Annual Financial Report and financial statement.

*Criteria*

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities of Towns, Chapter 1)

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

"The state examiner shall require from every audited entity 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](#)."

**INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

A similar comment also appeared in prior Report B53863, entitled *DEFICIENCY IN INTERNAL CONTROLS*, and Report B54553, entitled *INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING*.

*Condition and Context*

There were several deficiencies in the internal control system of the Town related to receipts, disbursements including payroll, and financial close and reporting.

*Receipts*

The Town employs a third-party vendor to process credit card payments for the Town's Water and Wastewater Utility collections. There was no review of the third-party deposits into the Town's bank accounts to ensure accuracy and completeness.

*Disbursements*

Payroll was outsourced to a third-party vendor from January 1, 2019 through October 31, 2020. No oversight or review process was conducted to ensure accuracy. The Town was not reviewing payroll reports received from the third-party vendor to verify information.

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Financial Close and Reporting*

The Clerk-Treasurer entered the Town's financial information into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report, without an oversight, approval, or review process in place to ensure the accuracy of the information submitted.

*Criteria*

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. . . ."

**ANNUAL FINANCIAL REPORT**

A similar comment also appeared in the prior Report B54553, entitled *ANNUAL FINANCIAL REPORT*.

*Condition and Context*

The Annual Financial Reports submitted during the audit period had the following errors:

1. The supplementary information for the Schedule of Payables and Receivables as of December 31, 2020, did not have proper supporting documentation.
2. The supplementary information submitted for the Schedule of Leases and Debt as of December 31, 2020, contained errors.
3. The supplementary information submitted for the Schedule of Capital Assets as of December 31, 2020, contained errors.

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Criteria*

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

"The state examiner shall require from every audited entity 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](#)."

**SUPPORTING DOCUMENTATION**

A similar comment also appeared in prior Reports B53863 and B54553, entitled *SUPPORTING DOCUMENTATION*.

*Condition and Context*

Supporting documentation of the validity and appropriateness for the following items was not presented for audit:

1. Train Depot sales receipts tested for 2019 all lacked supporting documentation. Of the 14 Train Depot receipts that were tested, they all had either incomplete documentation or no documentation.
2. Credits issued for utility bills were tested, and of the 29 credits tested only 1 of these credits included sufficient documentation and appropriate approval at the management and governance level.
3. Of 47 vendor disbursements tested for compliance, 3 that did not include adequate supporting documentation.
4. Of 84 receipts tested, 2 did not include supporting documentation.

*Criteria*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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)

**CUSTOMER DEPOSIT REGISTER**

The same comment also appeared in prior Reports B53863 and B54553.

*Condition and Context*

The detailed Customer Deposit Register (Meter Deposit Report) did not reconcile with the customer deposit cash amount recorded on the Fund Report. Also, the difference between the Meter Deposit Report and the Fund Report has not remained constant from year to year.

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

*Criteria*

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledger, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**COMPENSATION AND BENEFITS**

A similar comment also appeared in the prior Report B54553, entitled *COMPENSATION AND BENEFITS*.

*Condition and Context*

The Town paid the Train Depot employee more than the amount noted in the Salary Ordinance; therefore, the actual wages paid to the Train Depot employee were not approved by the Town Council.

The Town paid a firefighter a clothing allowance that was not noted in any ordinance. All compensation paid to employees must be included in the Salary Ordinance.

*Criteria*

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)

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

The same comment appeared in prior Report B54553.

*Condition and Context*

The Clerk-Treasurer incorrectly certified, on the Indiana Gateway for Government Units financial reporting system, that Town personnel had received training regarding internal control standards for the years of 2019 and 2020. However, upon further inquiry with the Clerk-Treasurer, no personnel had received the training on internal control standards during either of those years.

*Criteria*

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

"The state examiner shall require from every audited entity 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](#)."

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

**LOAN BETWEEN FUNDS**

The same comment appeared in prior Reports B53863 and B54553.

*Condition and Context*

The Town passed Resolution 10-05 concerning temporary loans the Water Utility received from the Cumulative Fire fund (\$24,700) and the Co Economic Development Income Tax fund (\$29,740), which were to be paid back by December 31, 2011. The Water Utility still owes \$4,000 to the Cumulative Fire fund and \$29,740 to the Co Economic Development Income Tax fund. These amounts are still unpaid as of December 31, 2020.

In 2010, a total of \$26,750 was disbursed from the Rainy Day fund for Water Utility painting, which included \$10,000 noted in Resolution 10-05. In 2011, \$20,000 was paid back to the Rainy Day fund, leaving a balance of \$6,750. This amount is still unpaid as of December 31, 2020.

*Criteria*

Indiana Code 36-1-8-4 states in part:

"(a) The fiscal body of a political subdivision may, by ordinance or resolutions, permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund of the political subdivision if all these conditions are met: . . .

(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."

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

**SANITATION FEES**

*Condition and Context*

The Town did not have an ordinance or resolution authorizing the collection of sanitation fees or sanitation late fees. The Town based its sanitation collection fees according to a contract with the sanitation collecting vendor.

*Criteria*

Fees can only be collected as specifically authorized by law or properly authorized ordinance/resolution. When a fee is NOT specified by law, but instead through the use of an ordinance/resolution, sufficient authoritative reference should be maintained. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**ERRORS ON CLAIMS**

*Condition and Context*

During the compliance testing of claims, it was noted that there were 19 claims that did not have proper signoff or approval from the fiscal officer. There were also 16 claims that were not approved by the Town Council. During the testing of the payroll claims, it was noted that there were 3 that were not approved by the fiscal officer, and there was 1 that was not approved by the Town Council.

*Criteria*

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;
- (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. . . ."

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

**CAPITAL ASSETS**

*Condition and Context*

There was no evidence presented that the Town completed a physical inventory of capital assets annually, as required by Town ordinance, nor was the Town properly maintaining Capital Asset listings. The latest complete Capital Asset listing presented for audit was prepared in 2017.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**DEPOSITS**

*Condition and Context*

We noted several instances of monies received being deposited later than the next business day. Some receipts were deposited to the bank from 2 to 36 days after the receipt date.

*Criteria*

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

"Except as provided in subsection (g), a 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."

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

"The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500): . . .

- (2) A local officer of a political subdivision required to deposit funds under subsection (c) other than a township trustee.
- (3) A city or a town required to deposit funds under subsection (d). . . ."

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

**TIMELY RECORDING**

*Condition and Context*

During the testing of receipts, it was noted that some state distributions, local distributions, and miscellaneous receipts were not posted timely as they were posted from ten or more days after the receipt was collected.

*Criteria*

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND**

*Condition and Context*

The Town created the Motor Vehicle Highway (MVH) Restricted fund as required. However, the Town did not allocate or deposit at least 50 percent of the distribution from the State Motor Vehicle Highway Account at the time of the receipt into the MVH Restricted fund. MVH Distributions for January 2019 to April 2019 were not properly allocated between the Motor Vehicle Highway and MVH Restricted funds. This resulted in the Town receipting less than the required 50 percent allocation into the MVH Restricted fund.

The Town transferred funds out of the MVH Restricted fund to cover the Town's required match for the Community Crossings Grant and, as such was used for the Town's street projects. Although these are construction expenses, the expenditures should have been paid directly from the MVH Restricted fund. The transfer is not a permissible use (construction, reconstruction, and preservation) of the MVH Restricted fund.

*Criteria*

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. ***In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted.*** . . . (State Examiner Directive 2018-2)

CLERK-TREASURER  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS  
(Continued)

***FAILURE TO REPORT MISAPPROPRIATION OF PUBLIC FUNDS***

*Condition and Context*

The Town was aware that public funds had been misappropriated by an employee, and handled it internally; however, they failed to make a written report to the Indiana State Board of Accounts, and they failed to make a written notice to the County Prosecuting Attorney.

*Criteria*

Indiana Code 5-11-1-27(l) states:

"A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including:

- (1) information obtained as a result of a police report;
- (2) an internal audit finding; or
- (3) another source indicating that a misappropriation has occurred;

shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision."

CLERK-TREASURER  
TOWN OF WATERLOO  
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2022, with Renee Duszynski, Clerk-Treasurer; Renata Ford, former Clerk-Treasurer; Pam Howard, Town Manager; Jess Jessup, President of the Town Council; Greg Iddings, Town Council member; and Ken Surber, Town Council member.

TOWN COUNCIL  
TOWN OF WATERLOO

TOWN COUNCIL  
TOWN OF WATERLOO  
AUDIT RESULTS AND COMMENTS

**TRAINING ON INTERNAL CONTROL STANDARDS**

The same comment appeared in the prior Reports B53863 and B54553.

*Condition and Context*

Training on internal control standards and procedures had not been provided to any Town personnel.

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

**SANITATION FEES**

*Condition and Context*

The Town did not have an ordinance or resolution authorizing the collection of sanitation fees or sanitation late fees. The Town based its sanitation collection fees according to a contract with the sanitation collecting vendor.

*Criteria*

Fees can only be collected as specifically authorized by law or properly authorized ordinance/resolution. When a fee is NOT specified by law, but instead through the use of an ordinance/resolution, sufficient authoritative reference should be maintained. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

TOWN COUNCIL  
TOWN OF WATERLOO  
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2022, with Jess Jessup, President of the Town Council; Greg Iddings, Town Council member; and Ken Surber, Town Council member.

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

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Renata Ford, former Clerk-Treasurer:			
Penalties, Interest, and Other Charges, page 6	\$ 1,744.41	\$	\$
Payment May 5, 2022, Receipt #4543	<u>                    </u>	<u>1,744.41</u>	<u>                    </u> -
Totals	<u>\$ 1,744.41</u>	<u>\$ 1,744.41</u>	<u>\$</u> <u>                    </u> -

This report was forwarded to the Office of the Indiana Attorney General.