



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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May 30, 2025

Greg Loomis, Chairperson
Village of Farnam
PO Box 7
Farnam, NE 69029

Dear Chairperson Loomis:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Farnam (Village) for the fiscal year ending 2024. **That request has been approved.**

As you may know, however, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding alleged financial improprieties by the former Village Clerk and current Village Board of Trustees (Board) member, Darcy Gurule. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation of the Village would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the Village. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA determined that a separate financial audit or attestation is unnecessary at this time.

Nevertheless, during the course of the preliminary planning work, the APA noted certain issues that merit corrective action.

Comments and Recommendations

1. Alleged Fraud

Darcy Gurule served as the Village Clerk from June 2020 to July 2024, and she serves currently on the Village Board. While employed as the Village Clerk, Ms. Gurule had oversight and control over the Village's financial and utility billing processes, including issuing payments for the Village's expenses and the ability to apply credits on utility customer accounts when a payment was received.

The APA received allegations that Ms. Gurule had been using this authority to evade payment on her own utility customer account. Due to the allegations received, the APA expanded the scope of our examination of the Village's audit waiver request for fiscal year 2024 to include the Village's utility billing records for the period January 1, 2019, through July 31, 2024. In addition, the APA obtained Ms. Gurule's personal bank account statements, Village bank account statements, and other supporting documentation for this period.

The following table summarizes Ms. Gurule's suspected improper utility billing procedures while in her role as Village Clerk:

Description	Amount
Lack of Utility Billing	\$2,708.56
Failure to Apply Late Fees	\$675.00
Additional Incorrect Billing	\$52.54
Improper Crediting of Utility Account	\$187.99
Total	\$3,624.09

The specifics of these alleged improprieties are discussed in further detail below.

Lack of Utility Billing

Based upon the Village's utility "Customer QuickReport" for Ms. Gurule in QuickBooks, which showed all invoices and credits applied to Ms. Gurule's utility customer account, the APA observed that Ms. Gurule appears to have failed to bill herself for 22 months of utility service during the period of January 1, 2019, through July 31, 2024, as shown in the following table:

Month	2019	2020	2021	2022	2023	2024
January	\$77.23	\$78.72	\$84.43	\$0.00	\$91.71	\$104.94
February	\$77.23	\$78.72	\$84.43	\$0.00	\$0.00	\$101.72
March	\$102.23	\$84.22	\$84.38	\$0.00	\$100.58	\$102.70
April	\$77.23	\$85.71	Note 2 - \$0.00	\$0.00	\$100.58	\$0.00
May	\$100.74	\$84.22	Note 2 - \$0.00	\$0.00	\$104.36	\$103.43
June	\$77.23	\$84.22	\$0.00	\$101.54	\$100.16	\$104.83
July	\$77.23	\$84.22	\$0.00	\$96.56	\$101.72	\$0.00
August	\$103.72	\$84.22	\$0.00	\$103.56	\$0.00	
September	\$75.74	\$82.72	\$0.00	\$104.96	\$0.00	
October	\$81.71	\$82.72	\$0.00	\$103.56	\$0.00	
November	\$77.23	\$84.43	\$0.00	Note 1 - \$0.00	\$0.00	
December	\$78.72	\$82.93	\$0.00	\$206.96	\$0.00	

Note 1: The utility bills for these months appear to have been included with the following month's bill.

Note 2: The utility bills for these months were originally invoiced but later deleted from the Village's accounting system.

The APA estimated the total utility charges that should have been applied to Ms. Gurule's utility account for the 22 unbilled months using the usage rates from her prior utility bills. These estimated charges, totaling \$2,708.56, are summarized in the table below:

Utility Service Charge Type	Amount
Water Base Charge	\$611.00
Sewer Base Charge	\$738.50
Water Usage Charge	\$124.33
Sewer Usage Charge	\$212.32
Garbage Collection Charge	\$398.13
Late Fees	\$550.00
Sales Tax	\$74.28
Total Not Billed	\$2,708.56

It is important to note also that, had Ms. Gurule billed herself for these 22 months, she would have incurred additional late payment fees of \$550 and sales tax of \$74.28. These amounts are included in the APA's calculation of the total unbilled utility charges in the above table.

A detailed breakdown of Ms. Gurule's utility billings and the APA's recalculation thereof is provided as **Exhibit A** herein.

Failure to Apply Late Fees

In addition to the late fees that would have been applied to Ms. Gurule's account had she billed herself properly, the APA noted that, for the months that she did bill herself for utility services, further late fees, totaling \$675, should have been assessed on her actual unpaid account balances. According to information obtained from the Village, if a municipal utility customer's account balance is not paid by the 10th of the month, a late fee should be applied to the account. However, Ms. Gurule's account was not assessed this late fee for 27 months from January 1, 2019, through July 31, 2024. This appears to have continued even after her employment as the Village Clerk ended.

The following table details the months for which Ms. Gurule's utility account should have had late penalties assessed:

Invoice Date	Unpaid Balance as of Due Date	APA Late Fee Calculation
1/22/2019	\$179.46	\$25
2/21/2019	\$77.23	\$25
4/25/2019	\$179.46	\$25
6/20/2019	\$357.43	\$25
7/23/2019	\$77.23	\$25
9/24/2019	\$79.46	\$25
12/24/2019	\$49.24	\$25
1/21/2020	\$127.96	\$25
2/25/2020	\$78.72	\$25
3/24/2020	\$162.94	\$25
4/23/2020	\$85.71	\$25
11/19/2020	\$71.43	\$25
1/25/2021	\$71.43	\$25
2/25/2021	\$69.13	\$25
3/22/2021	\$71.38	\$25
6/24/2022	\$88.49	\$25
7/27/2022	\$96.56	\$25
8/23/2022	\$103.56	\$25
12/22/2022*	\$206.96	\$25
12/22/2022*	\$206.96	\$25
1/23/2023	\$103.40	\$25
3/27/2023	\$103.40	\$25
4/24/2023	\$203.98	\$25
5/31/2023	\$308.34	\$25
6/28/2023	\$202.16	\$25
7/20/2023	\$205.12	\$25
6/24/2024	\$102.36	\$25
Total		\$675.00

*These are two separate invoices that were billed on the same day.

Additional Incorrect Billing

In addition to the lack of billing and assessment of late fees, the APA noted other discrepancies for the amounts charged to Ms. Gurule's utility account, for a total underbilling of \$52.54. The primary cause of these variances appears to be due to sales taxes not being properly assessed on wastewater service charges for the months of January 2019 through March 2021.

Improper Crediting of Utility Account

According to the "Customer QuickReport" mentioned previously, Ms. Gurule's utility account was credited for \$1,885.02 worth of payments that were supposedly paid by Ms. Gurule during the period March 1, 2021, through July 31, 2024.

The APA obtained both Ms. Gurule's personal bank statements and the Village's bank account statements in order to confirm whether these payments were actually made and deposited into the Village's bank account. Upon examination of the statements for both bank accounts, the APA noted that a total of \$187.99 payments credited to her utility account appear not to have been paid out of Ms. Gurule's personal bank account. For these payments, Ms. Gurule seems to have improperly written off some of the billings on her utility account. It is important to note also that, because these charges on her account were being marked as paid, Ms. Gurule appears to have incurred no late fees for lack of payment.

The above information points to possible theft of municipal services by Ms. Gurule – which, if proven true, would give rise to serious statutory concerns.

To start, Neb. Rev. Stat. § 28-515 (Reissue 2016) creates the offense of “theft of services.” Section (1) of that statute provides the following:

A person commits theft if he or she obtains services, which he or she knows are available only for compensation, by deception or threat or by false token or other means to avoid payment for the service. Services include labor, professional service, telephone service, electric service, cable television service, or other public service, accommodation in hotels, restaurants, or elsewhere, admission to exhibitions, and use of vehicles or other movable property. When compensation for service is ordinarily paid immediately upon the rendering of such service, as in the case of hotels and restaurants, refusal to pay or absconding without payment or offer to pay gives rise to a presumption that the service was obtained by deception as to intention to pay.

Neb. Rev. Stat. § 28-518 (Cum. Supp. 2024) grades theft offences as follows, in relevant part:

- (1) Theft constitutes a Class IIA felony when the value of the thing involved is five thousand dollars or more.*
- (2) Theft constitutes a Class IV felony when the value of the thing involved is one thousand five hundred dollars or more but less than five thousand dollars.*
- (3) Theft constitutes a Class I misdemeanor when the value of the thing involved is more than five hundred dollars but less than one thousand five hundred dollars.*
- (4) Theft constitutes a Class II misdemeanor when the value of the thing involved is five hundred dollars or less.*

Additionally, Neb. Rev. Stat. § 49-14,101.01 (Reissue 2021), which is found in the Nebraska Political Accountability and Disclosure Act (Act), states the following, as is relevant:

(1) A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

(2) A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

* * * *

(7) Except as provided in section 23-3113, any person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

Further, Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

(1) A person commits abuse of public records, if:

(a) He knowingly makes a false entry in or falsely alters any public record; or

(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or

(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or

(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.

(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

(3) Abuse of public records is a Class II misdemeanor.

Finally, Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.

(2) Official misconduct is a Class II misdemeanor.

It should be noted that criminal charges were filed against Ms. Gurule on February 20, 2025. On May 13, 2025, she was found guilty of official misconduct, and she paid restitution of \$3,151.53, which was held in trust by the Dawson County Court as of May 20, 2025. Further, her sentencing is set for July 3, 2025.

These potential statutory concerns aside, it should be noted that good internal controls and sound accounting practices require procedures to ensure that one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including fraud. Without such procedures, there is an increased risk for fraud or the misappropriation of Village funds.

We recommend the Village implement procedures to prevent one person from being in a position to both perpetrate and to conceal financial errors or irregularities, including fraud. Among other things, the Village could require a documented review of monthly utility billings and corresponding receipts by a Board member or other employee not involved in the utility billing process. We recommend, moreover, the Village take immediate action to recover or otherwise account for any missing utility funds. Finally, a copy of this letter is being forwarded to the Nebraska Attorney General, the Nebraska Accountability and Disclosure Commission, the Dawson County Sheriff, and the Dawson County Attorney for further review.

2. Credit Card Issues

During review of the bank statements obtained from the Village’s audit waiver request, it was noted that the Village utilized two credit cards, making 97 transactions throughout fiscal year 2024, totaling \$7,823.08. The Village uses the credit cards for general municipal expenses. The APA observed the following issues pertaining to the Village’s credit card.

Questionable Meal Purchase

The APA found that several credit card charges were made for food. Upon inquiry with the Village, the APA was informed that the food purchases were for municipal employees while travelling for training on behalf of the Village. Of these food charges, the APA ascertained that one purchase at a Subway sandwich shop in Cozad, Nebraska, appears to have been made for multiple people. The receipt for this purchase is shown below:



Subway#12681-0 Phone 308-764-3737	
114 Meridian	
Cozad, NE, 69130	
Served by: 0126 4/20/2023 11:13:10 am	
Term ID-Trans# 1/A-244484	
Qty	Size Item Price
1	12" Steak & Chese Sub 10.29
1	-Fresh Value Meal (20/21)- 3.79
	- -Large Fountain
	- -Chips
1	12" B.M.T. Sub 9.39
1	6" #10 Trkylham&Bacon Sub 6.79
1	6" Pizza Sub Sub 5.99
1	Large Fountain 3.09
1	Bottled Carbonated Drink 2.69
Sub Total 42.03	
General Sales Tax (7%) 2.94	
Total (Eat In) 44.97	
Tips 8.99	
Total (With Tips) 53.96	
Credit Card 53.96	
Change 0.00	

After inquiring with the Village to see if multiple municipal employees had attended this training, the APA was informed that the Village was aware of only one employee and was unsure as to the identities of the other individuals for whom the meals were purchased.

Lack of Adequate Supporting Documentation

The APA inquired with the Village to obtain supporting documentation for numerous credit card purchases. The Village was unable, however, to provide documentation to support adequately the following two credit card charges:

Vendor	Amount
Applebee's	\$32.31
DoorDash	\$25.48
Total	\$57.79

Lack of Credit Card Policy

The APA noted that the Village lacked a formal policy outlining procedures for safeguarding municipal assets when using the Village's credit cards, including specifics regarding allowable purchases and authorized users.

Neb. Rev. Stat. § 13-610 (Reissue 2022) provides, in relevant part, the following requirements for a political subdivision's purchasing card program:

(1) A political subdivision, through its governing body, may create its own purchasing card program. The governing body shall determine the type of purchasing card or cards utilized in the purchasing card program and shall approve or disapprove those persons who will be assigned a purchasing card.

* * * *

(4) An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.

* * * *

(6) No officer or employee of a political subdivision shall use a political subdivision purchasing card for any unauthorized use as determined by the governing body.

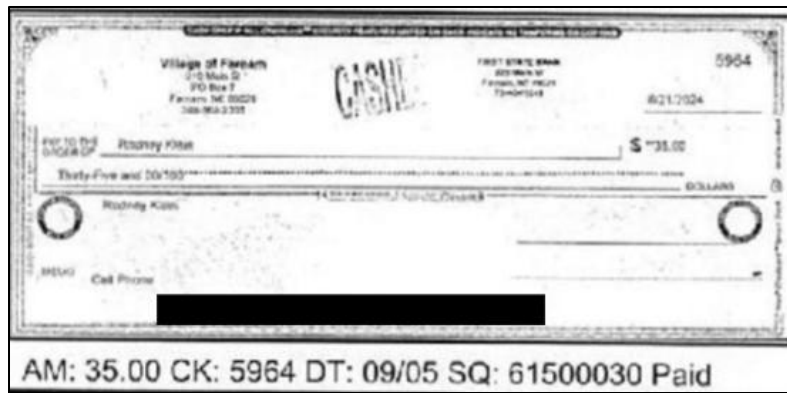
(Emphasis added.) Good internal control requires the adoption of a formal policy specifying, among other things, both the allowable uses of the Village's credit cards and the authorized holders thereof. Additionally, that policy should ensure that, as mandated by State statute, itemized receipts are maintained for all transactions made with the municipal credit cards.

Without such a policy, there is an increased risk for not only loss, theft, or misuse of Village funds but also statutory noncompliance.

We recommend the Village adopt a formal policy that specifies, among other things, the allowable uses of the Village's credit cards and the authorized holders thereof. Additionally, that policy should ensure that, as required by State statute, itemized receipts are maintained for all transactions made with the municipal credit cards.

3. Lack of Dual Signatures

The APA obtained the bank statements for the Village's accounts from its fiscal year 2024 audit waiver request. From these statements, the APA noted that one of the Village checks written during the examination period did not contain a signature. An image of the check at issue is shown below:



State statute requires Village checks to be signed by both the Chairperson of the Board and the Village Clerk. Specifically, Neb. Rev. Stat. § 17-711 (Reissue 2022) provides the following:

All warrants drawn upon the city treasurer of a city of the second class or village treasurer must be signed by the mayor or chairperson of the village board of trustees and countersigned by the city clerk or village clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn and the amount already expended of such fund.

(Emphasis added.) Good internal control and sound accounting practices require procedures to ensure that Village checks contain the statutorily required endorsements. Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss and/or misuse of Village funds.

A similar issue was identified by the APA in a prior review and was disclosed to the Village in the APA's letter dated January 29, 2024, which can be found on the APA's website. However, the issue does not appear to have been corrected after the APA's notification.

We recommend the Board implement procedures to require dual signatures, from the Board Chairperson and the Village Clerk, on all Village checks, as required by law.

4. Claims Issues

During our comparison of the Village's bank account details to claims approved by the Board, the APA identified the following issues:

- Two checks, totaling \$1,893.09, were paid but not included on the claims listing to be approved by the Board. Details of the unapproved payments are shown in the table below:

Name/Vendor	Check Date	Amount	Check #
Intuit	04/11/24	\$238.93	EFT
Dawson PPD	04/25/24	\$1,654.16	EFT
Total		\$1,893.09	

- Two checks, totaling \$758.28, were issued before the Board had approved the underlying claims. The table below provides a summary of both premature payments:

Name/Vendor	Amount	Approval Date	Check Date	Days Paid Before Approval
Dawson County Treasurer	\$608.34	04/09/24	03/20/24	20
ATC Communications	\$149.94	04/09/24	04/05/24	4
Total	\$758.28			

Neb. Rev. Stat. § 17-614(1)(a) (Cum. Supp. 2024) sets out the proper method for the appropriation or payment of money by the Village, as follows:

All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the city council in a city of the second class or village board of trustees.

(Emphasis added.) Good internal control requires procedures to ensure that all claims are authorized by the Board prior to payment and documented adequately in the minutes of the meeting during which they were approved.

Without such procedures, there is an increased risk for the loss or misuse of Village funds.

Similar issues were identified by the APA in a prior review and disclosed to the Village in the APA's letter dated January 29, 2024, which can be found on the APA's website. However, these issues do not appear to have been corrected after the APA's notification.

We recommend the Board implement procedures to ensure all claims are authorized by the Board prior to payment and documented adequately in the minutes of the meeting during which they were approved.

5. Other Issues

The APA identified the following other issues regarding the Village's procedures:

Negative Fund Balance

On Exhibit A of the Village's audit waiver request form, the APA noted that the Street fund had a deficit balance of \$18,371.23, as of September 30, 2024.

Good internal control and sound accounting practices require procedures to ensure that Village fund balances are sufficient to cover fully all disbursements and transfers approved by the Board. Those same procedures should ensure also that the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein.

Job and Wage Publication

The APA noted that the Village failed to publish its annual job and wage publication between July 15, 2024, and August 15, 2024, as required by State statute. No publication was made by the Village.

Neb. Rev. Stat. § 19-1102 (Reissue 2022) states, in relevant part, the following:

Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position.

Good internal control requires procedures to ensure that the Village's annual job and wage publication is published between July 15 and August 15 annually, as required by law.

Exhibit A Variance

Upon receipt of the Village's original audit waiver submission, the APA noted significant variances between the totals listed on Exhibit A and those contained in the Village's bank account statements for the fiscal year ending September 30, 2024. Those unreconciled variances are summarized in the table below:

Description	Deposits	Withdrawals	Balance as of 9/30/2024
Reconciled Amounts from Bank Accounts	\$506,118.84	\$325,781.49	\$428,783.52
Amounts from Exhibit A	\$366,491.01	\$223,814.49	\$478,321.52
Unreconciled Variances	\$139,627.83	\$101,967.00	(\$49,538.00)

Good internal control requires procedures to ensure that the totals listed on Exhibit A, which is included with the Village's audit waiver request, reconcile properly to those contained in the Village's bank account statements.

Without such procedures, there is an increased risk for not only lack of transparency and insufficient Village fund balances but also the resultant inability to cover fully all disbursements and transfers approved by the Board, as well as the loss or misuse of municipal funds.

We recommend the Village Board implement procedures to ensure the following:

1) the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein; 2) the Village's annual job and wage publication is published between July 15 and August 15 annually, as required by law; and 3) the amounts listed on Exhibit A, which is included with the Village's audit waiver request, reconcile properly to those contained in the Village's bank account statements.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. The Village declined to respond.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov.**

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor
Dakota Christensen, CPA, CISA, CFE – Audit Manager
Mason Culver – Auditor-In-Charge
Caden Janak – Examiner

Sincerely,



Mark Avery, CPA
Assistant Deputy Auditor

cc. Nebraska Attorney General
Nebraska Accountability and Disclosure Commission
Dawson County Sheriff
Dawson County Attorney

VILLAGE OF FARNAM
Village Clerk Utility Billings
January 2019 through July 2024

Exhibit A

Village Utility Billing per QuickBooks											APA Recalculation								Over / (Under) Billed Amount
Invoice Date	Payment Date Note 5	Invoice	Water Base	Sewer Base	Trash	Water Usage	Sewer Usage	Tax	Late Fee	Total	Water Base	Sewer Base	Trash	Water Usage	Sewer Usage	Tax	Late Fee Note 4	Total	
1/22/2019	2/19/2019	4121	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$0.00	\$77.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$25.00	\$104.09	(\$26.86)
2/21/2019	3/19/2019	4221	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$0.00	\$77.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$25.00	\$104.09	(\$26.86)
3/26/2019	7/29/2019	4318	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$25.00	\$102.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$25.00	\$104.09	(\$1.86)
4/25/2019	8/5/2019	4421	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$0.00	\$77.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$25.00	\$104.09	(\$26.86)
5/23/2019	8/5/2019	4499	\$26.50	\$22.50	\$16.04	\$2.80	\$6.00	\$1.90	\$25.00	\$100.74	\$26.50	\$22.50	\$16.04	\$2.80	\$6.00	\$3.76	\$25.00	\$102.60	(\$1.86)
6/20/2019	8/5/2019	4601	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$0.00	\$77.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$25.00	\$104.09	(\$26.86)
7/23/2019	8/15/2019	4711	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$0.00	\$77.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$25.00	\$104.09	(\$26.86)
8/22/2019	9/26/2019	4815	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$2.08	\$25.00	\$103.72	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$3.94	\$25.00	\$105.58	(\$1.86)
9/24/2019	10/24/2019	4913	\$26.50	\$22.50	\$16.04	\$2.80	\$6.00	\$1.90	\$0.00	\$75.74	\$26.50	\$22.50	\$16.04	\$2.80	\$6.00	\$3.76	\$25.00	\$102.60	(\$26.86)
10/22/2019	10/24/2019	5039	\$26.50	\$22.50	\$16.04	\$8.40	\$6.00	\$2.27	\$0.00	\$81.71	\$26.50	\$22.50	\$16.04	\$8.40	\$6.00	\$4.12	\$0.00	\$83.56	(\$1.85)
11/21/2019	11/14/2019	5150	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$1.99	\$0.00	\$77.23	\$26.50	\$22.50	\$16.04	\$4.20	\$6.00	\$3.85	\$0.00	\$79.09	(\$1.86)
12/24/2019	2/13/2020	5254	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$2.08	\$0.00	\$78.72	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$3.94	\$25.00	\$105.58	(\$26.86)
1/21/2020	2/13/2020	5357	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$2.08	\$0.00	\$78.72	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$3.94	\$25.00	\$105.58	(\$26.86)
2/25/2020	4/23/2020	5447	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$2.08	\$0.00	\$78.72	\$26.50	\$22.50	\$16.04	\$5.60	\$6.00	\$3.94	\$25.00	\$105.58	(\$26.86)
3/24/2020	4/23/2020	5504	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$2.18	\$0.00	\$84.22	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$4.29	\$25.00	\$111.33	(\$27.11)
4/23/2020	5/14/2020	5661	\$26.50	\$22.50	\$16.04	\$8.40	\$10.00	\$2.27	\$0.00	\$85.71	\$26.50	\$22.50	\$16.04	\$8.40	\$10.00	\$4.38	\$25.00	\$112.82	(\$27.11)
5/21/2020	5/21/2020	5781	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$2.18	\$0.00	\$84.22	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$4.29	\$0.00	\$86.33	(\$2.11)
6/25/2020	6/25/2020	5887	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$2.18	\$0.00	\$84.22	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$4.29	\$0.00	\$86.33	(\$2.11)
7/23/2020	7/30/2020	5961	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$2.18	\$0.00	\$84.22	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$4.29	\$0.00	\$86.33	(\$2.11)
8/24/2020	8/27/2020	6083	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$2.18	\$0.00	\$84.22	\$26.50	\$22.50	\$16.04	\$7.00	\$10.00	\$4.29	\$0.00	\$86.33	(\$2.11)
9/21/2020	9/24/2020	6157	\$26.50	\$22.50	\$16.04	\$5.60	\$10.00	\$2.08	\$0.00	\$82.72	\$26.50	\$22.50	\$16.04	\$5.60	\$10.00	\$4.20	\$0.00	\$84.84	(\$2.12)
10/19/2020	10/22/2020	6296	\$26.50	\$22.50	\$16.04	\$5.60	\$10.00	\$2.08	\$0.00	\$82.72	\$26.50	\$22.50	\$16.04	\$5.60	\$10.00	\$4.20	\$0.00	\$84.84	(\$2.12)
11/19/2020	12/3/2020	6453	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$2.18	\$0.00	\$84.43	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$4.29	\$25.00	\$111.54	(\$27.11)
12/21/2020	1/7/2021	6483	\$26.50	\$22.50	\$16.25	\$5.60	\$10.00	\$2.08	\$0.00	\$82.93	\$26.50	\$22.50	\$16.25	\$5.60	\$10.00	\$4.20	\$0.00	\$85.05	(\$2.12)
1/25/2021	2/18/2021	6608	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$2.18	\$0.00	\$84.43	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$4.29	\$25.00	\$111.54	(\$27.11)
2/25/2021	3/25/2021	6694	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$2.18	\$0.00	\$84.43	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$4.29	\$25.00	\$111.54	(\$27.11)
3/22/2021	Note 3 4/13/2021	6793	\$26.50	\$22.50	\$16.20	\$7.00	\$10.00	\$2.18	\$0.00	\$84.38	\$26.50	\$22.50	\$16.25	\$7.00	\$10.00	\$4.29	\$25.00	\$111.54	(\$27.16)
April 2021	Note 1										\$26.50	\$32.75	\$16.25	\$5.60	\$7.33	\$4.69	\$25.00	\$118.12	(\$118.12)
May 2021	Note 1										\$26.50	\$32.75	\$16.25	\$5.43	\$10.48	\$4.89	\$25.00	\$121.30	(\$121.30)
June 2021	Note 1										\$26.50	\$32.75	\$16.25	\$5.74	\$11.23	\$4.95	\$25.00	\$122.42	(\$122.42)
July 2021	Note 1										\$26.50	\$32.75	\$16.58	\$3.89	\$11.40	\$4.85	\$25.00	\$120.97	(\$120.97)
August 2021	Note 1										\$26.50	\$32.75	\$16.58	\$6.53	\$9.26	\$4.88	\$25.00	\$121.50	(\$121.50)
September 2021	Note 1										\$26.50	\$32.75	\$16.58	\$5.60	\$9.26	\$4.82	\$25.00	\$120.51	(\$120.51)
October 2021	Note 1										\$26.50	\$32.75	\$16.58	\$7.00	\$9.26	\$2.73	\$25.00	\$119.82	(\$119.82)
November 2021	Note 1										\$26.50	\$32.75	\$16.58	\$6.07	\$9.26	\$2.73	\$25.00	\$118.89	(\$118.89)
December 2021	Note 1										\$26.50	\$32.75	\$16.58	\$5.74	\$7.84	\$2.64	\$25.00	\$117.05	(\$117.05)
January 2022	Note 1										\$26.50	\$32.75	\$16.58	\$5.15	\$8.55	\$2.68	\$25.00	\$117.21	(\$117.21)
February 2022	Note 1										\$26.50	\$32.75	\$16.58	\$5.29	\$9.98	\$2.78	\$25.00	\$118.88	(\$118.88)

VILLAGE OF FARNAM
Village Clerk Utility Billings
January 2019 through July 2024

Exhibit A

Village Utility Billing per QuickBooks											APA Recalculation								Over / (Under) Billed Amount
Invoice Date	Payment Date Note 5	Invoice	Water Base	Sewer Base	Trash	Water Usage	Sewer Usage	Tax	Late Fee	Total	Water Base	Sewer Base	Trash	Water Usage	Sewer Usage	Tax	Late Fee Note 4	Total	
March 2022	Note 1										\$26.50	\$32.75	\$16.58	\$5.54	\$10.83	\$2.83	\$25.00	\$120.03	(\$120.03)
April 2022	Note 1										\$26.50	\$32.75	\$16.58	\$5.60	\$10.45	\$2.81	\$25.00	\$119.69	(\$119.69)
May 2022	Note 1										\$26.50	\$32.75	\$16.58	\$5.43	\$10.48	\$2.81	\$25.00	\$119.55	(\$119.55)
6/24/2022	7/11/2022	8426	\$26.50	\$32.75	\$16.58	\$8.40	\$14.25	\$3.06	\$0.00	\$101.54	\$26.50	\$32.75	\$16.58	\$8.40	\$14.25	\$3.06	\$25.00	\$126.54	(\$25.00)
7/27/2022	8/11/2022	8560	\$26.50	\$32.75	\$20.00	\$0.00	\$14.25	\$3.06	\$0.00	\$96.56	\$26.50	\$32.75	\$20.00	\$0.00	\$14.25	\$3.06	\$25.00	\$121.56	(\$25.00)
8/23/2022	9/13/2022	8707	\$26.50	\$32.75	\$20.00	\$7.00	\$14.25	\$3.06	\$0.00	\$103.56	\$26.50	\$32.75	\$20.00	\$7.00	\$14.25	\$3.06	\$25.00	\$128.56	(\$25.00)
9/21/2022	10/10/2022	8815	\$26.50	\$32.75	\$20.00	\$8.40	\$14.25	\$3.06	\$0.00	\$104.96	\$26.50	\$32.75	\$20.00	\$8.40	\$14.25	\$3.06	\$0.00	\$104.96	\$0.00
10/24/2022	Note 3 11/10/2022	8897	\$26.50	\$32.75	\$20.00	\$7.00	\$14.25	\$3.06	\$0.00	\$103.56	\$26.50	\$32.75	\$20.00	\$7.00	\$14.25	\$3.06	\$0.00	\$103.56	\$0.00
Note 2 12/22/2022	2/6/2023	9175	\$26.50	\$32.75	\$20.00	\$7.00	\$14.25	\$3.06	\$0.00	\$103.56	\$26.50	\$32.75	\$20.00	\$7.00	\$14.25	\$3.06	\$25.00	\$128.56	(\$25.00)
12/22/2022	2/6/2023	10104	\$30.00	\$35.00	\$21.00	\$6.02	\$8.55	\$2.83	\$0.00	\$103.40	\$30.00	\$35.00	\$20.00	\$6.02	\$8.55	\$2.83	\$25.00	\$127.40	(\$24.00)
1/23/2023	4/5/2023	9292	\$30.00	\$35.00	\$20.00	\$1.40	\$2.85	\$2.46	\$0.00	\$91.71	\$30.00	\$35.00	\$20.00	\$1.40	\$2.85	\$2.46	\$25.00	\$116.71	(\$25.00)
February 2023	Note 1										\$30.00	\$35.00	\$20.00	\$5.29	\$9.98	\$2.92	\$25.00	\$128.19	(\$128.19)
3/27/2023	6/19/2023	9505	\$30.00	\$35.00	\$20.00	\$4.20	\$8.55	\$2.83	\$0.00	\$100.58	\$30.00	\$35.00	\$20.00	\$4.20	\$8.55	\$2.83	\$25.00	\$125.58	(\$25.00)
4/24/2023	6/19/2023	9614	\$30.00	\$35.00	\$20.00	\$4.20	\$8.55	\$2.83	\$0.00	\$100.58	\$30.00	\$35.00	\$20.00	\$4.20	\$8.55	\$2.83	\$25.00	\$125.58	(\$25.00)
5/31/2023	7/13/2023	9705	\$30.00	\$35.00	\$20.00	\$7.98	\$8.55	\$2.83	\$0.00	\$104.36	\$30.00	\$35.00	\$20.00	\$7.98	\$8.55	\$2.83	\$25.00	\$129.36	(\$25.00)
6/28/2023	9/13/2023	9788	\$30.00	\$35.00	\$20.00	\$3.78	\$8.55	\$2.83	\$0.00	\$100.16	\$30.00	\$35.00	\$20.00	\$3.78	\$8.55	\$2.83	\$25.00	\$125.16	(\$25.00)
7/20/2023	1/4/2024	9900	\$30.00	\$35.00	\$21.00	\$4.34	\$8.55	\$2.83	\$0.00	\$101.72	\$30.00	\$35.00	\$21.00	\$4.34	\$8.55	\$2.83	\$25.00	\$126.72	(\$25.00)
August 2023	Note 1										\$30.00	\$35.00	\$21.00	\$6.53	\$9.26	\$2.88	\$25.00	\$129.67	(\$129.67)
September 2023	Note 1										\$30.00	\$35.00	\$21.00	\$5.60	\$9.26	\$2.88	\$25.00	\$128.74	(\$128.74)
October 2023	Note 1										\$30.00	\$35.00	\$21.00	\$7.00	\$9.26	\$2.88	\$25.00	\$130.14	(\$130.14)
November 2023	Note 1										\$30.00	\$35.00	\$21.00	\$6.07	\$9.26	\$2.88	\$25.00	\$129.21	(\$129.21)
December 2023	Note 1										\$30.00	\$35.00	\$21.00	\$5.74	\$7.84	\$2.78	\$25.00	\$127.36	(\$127.36)
1/23/2024	2/1/2024	10207	\$30.00	\$35.00	\$21.00	\$7.56	\$8.55	\$2.83	\$0.00	\$104.94	\$30.00	\$35.00	\$21.00	\$7.56	\$8.55	\$2.83	\$0.00	\$104.94	\$0.00
2/20/2024	3/6/2024	10303	\$30.00	\$35.00	\$21.00	\$4.34	\$8.55	\$2.83	\$0.00	\$101.72	\$30.00	\$35.00	\$21.00	\$4.34	\$8.55	\$2.83	\$0.00	\$101.72	\$0.00
3/20/2024	4/8/2024	10408	\$30.00	\$35.00	\$21.00	\$5.32	\$8.55	\$2.83	\$0.00	\$102.70	\$30.00	\$35.00	\$21.00	\$5.32	\$8.55	\$2.83	\$0.00	\$102.70	\$0.00
April 2024	Note 1										\$30.00	\$35.00	\$21.00	\$5.60	\$10.45	\$2.95	\$25.00	\$130.00	(\$130.00)
5/23/2024	6/10/2024	10708	\$30.00	\$35.00	\$21.00	\$3.92	\$10.55	\$2.96	\$0.00	\$103.43	\$30.00	\$35.00	\$21.00	\$3.92	\$10.55	\$2.96	\$0.00	\$103.43	\$0.00
6/24/2024	12/31/2024	10804	\$30.00	\$35.00	\$21.00	\$5.32	\$10.55	\$2.96	\$0.00	\$104.83	\$30.00	\$35.00	\$21.00	\$5.32	\$10.55	\$2.96	\$25.00	\$129.83	(\$25.00)
July 2024	Note 1										\$30.00	\$35.00	\$21.00	\$3.89	\$11.40	\$3.02	\$25.00	\$129.31	(\$129.31)
Totals			\$1,234.50	\$1,224.00	\$797.66	\$250.18	\$400.40	\$108.66	\$75.00	\$4,090.40	\$1,845.50	\$1,962.50	\$1,194.84	\$374.51	\$612.72	\$236.43	\$1,300.00	\$7,526.50	(\$3,436.10)

Note 1: Ms. Gurule’s utility account was not billed an invoice for these months. For April 2021 and May 2021, the billings were originally invoiced but later deleted from the Village’s accounting system.

Note 2: This appears to be the invoice for November 2022.

Note 3: Ms. Gurule marked this bill as paid, however, the APA was unable to find a corresponding payment made from her personal account to verify whether this payment was actually made. For the March 2021 billing, Ms. Gurule credited her utility account for \$84.43, which is \$0.05 more than the amount she billed herself.

Note 4: Utility customer accounts are assessed a \$25.00 late fee if the account balance is not paid by the 10th of the month.

Note 5: The APA obtained Ms. Gurule’s personal bank account statements from February 2021 through July 2024, therefore the APA was unable to verify whether any payments made prior to February 2021 were made from Ms. Gurule’s bank account.