

**BGBC Partners, PC**  
Indianapolis  
300 N. Meridian Street Suite 1100  
Indianapolis, IN 46204  
Phone: (317) 633-4700 FAX: (317) 860-1065

**Invoice Date:** November 30, 2004

**Invoice Number:** 00175898

**Client Number:** 83615 005

HEARTLAND FINANCIAL SERVICES, INC.  
MR. JAMES A. KNAUER, TRUSTEE  
KROGER GARDIS & REGAS  
111 MONUMENT CIRCLE, STE. 900  
INDIANAPOLIS, IN 46204

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For Professional Services rendered from December 10, 2003 through November 30, 2004 in  
connection with our appointment as accountants for the court appointed Receiver in the  
Heartland Financial Services, Inc. matter.

\$ 13,420.00

**Total Invoice Amount**

\$ 13,420.00

## Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
<b>Services</b>				
Acctg & Bookkeeping - Other Misc 2003 1099 replacement disk	WHITNEY HALL	3/24/200	1.50	97.50
Acctg & Bookkeeping - Other Misc IRS claim	JEFF COULTER	7/22/200	2.00	390.01
Acctg & Bookkeeping - Other Misc 2003 1099's	WHITNEY HALL	2/10/200	4.75	308.76
Acctg & Bookkeeping - Other Misc Stuffing 1099's for mailing	CHERYL WEIGLE	2/6/2004	4.00	240.01
Acctg & Bookkeeping - Other Misc 2003 1099's	WHITNEY HALL	2/5/2004	1.25	81.25
Acctg & Bookkeeping - Other Misc delivery	MARTHA SWANGO	12/9/200	0.25	18.75
Acctg & Bookkeeping - Other Misc Drop off package to Wendy Wools at Kroger law firm	C. ISLEY	12/18/20	0.25	18.75
Total for Acctg & Bookkeeping - Other Misc.			14.00	1,155.03
Acctg Services - Forensic	MARTHA SWANGO	5/26/200	0.50	46.88
Acctg Services - Forensic	MARTHA SWANGO	5/26/200	0.50	46.88
Acctg Services - Forensic talk to Audra and Jeff	MARTHA SWANGO	5/26/200	1.25	117.19
Acctg Services - Forensic payroll info	MARTHA SWANGO	5/20/200	1.75	164.06
Acctg Services - Forensic	MARTHA SWANGO	5/21/200	2.25	210.95
Acctg Services - Forensic 941, discurr with Audra and Whitney	MARTHA SWANGO	6/3/2004	0.50	46.88
Acctg Services - Forensic	MARTHA SWANGO	5/24/200	0.50	46.88
Acctg Services - Forensic	MARTHA SWANGO	5/21/200	1.25	117.19
Acctg Services - Forensic payroll	MARTHA SWANGO	6/1/2004	2.50	234.39
Total for Acctg Services - Forensic			11.00	1,031.30
Consulting - Other Misc.	AUDRA WOLF	6/8/2004	0.75	93.75
Consulting - Other Misc.	AUDRA WOLF	5/19/200	2.25	281.26
Consulting - Other Misc.	AUDRA WOLF	5/26/200	1.75	218.76
Consulting - Other Misc. 940's,941	AUDRA WOLF	6/7/2004	1.50	187.50
Consulting - Other Misc.	AUDRA WOLF	6/1/2004	1.25	156.25
Consulting - Other Misc.	AUDRA WOLF	6/3/2004	1.00	125.00

Detail Description Activity Performed	Employee	Date	Hours/Units	Amount
	Total for Consulting - Other Misc.		8.50	1,062.52
Document Production	CYNTHIA WEBSTER	5/6/2004	0.50	30.00
	Total for Document Production		0.50	30.00
Extension	ROBERT JESSIE	4/15/200	0.25	24.75
	Total for Extension		0.25	24.75
Library Research - T/R research regarding 1120-SF requirements	LISA PINEGAR	5/11/200	0.50	71.50
Library Research - T/R Discuss with Jeff C and research tax filings required, try to obtain additional information fom HG	JENNIFER McNETT	5/6/2004	0.75	82.50
	Total for Library Research - T/R		1.25	154.00
Litigation Support - Other Misc. Tax claims and notices	JEFF COULTER	10/18/20	2.00	487.51
	Total for Litigation Support - Other Misc.		2.00	487.51
Payroll Tax Returns, W-2's payroll project	WHITNEY HALL	6/1/2004	0.25	16.25
Payroll Tax Returns, W-2's payroll returns	WHITNEY HALL	6/8/2004	0.25	16.25
Payroll Tax Returns, W-2's payroll returns	WHITNEY HALL	6/4/2004	1.50	97.50
Payroll Tax Returns, W-2's payroll returns-941 Sept 2000; 940 3 yrs	WHITNEY HALL	6/3/2004	2.25	146.25
Payroll Tax Returns, W-2's	LISA ALBERICO	2/10/200	0.50	55.00
Payroll Tax Returns, W-2's	LISA ALBERICO	2/10/200	0.25	27.50
Payroll Tax Returns, W-2's	LISA ALBERICO	2/6/2004	0.25	27.50
Payroll Tax Returns, W-2's	LISA ALBERICO	2/5/2004	0.50	55.00
	Total for Payroll Tax Returns, W-2's		5.75	441.25
Project Closed/Mailed - Admin Use Only Take copies to Wendy Wools at Kroger Gardis	C. ISLEY	2/10/200	0.50	0.00
	Total for Project Closed/Mailed - Admin Use Only		0.50	0.00
Secretarial/Clerical billing letter	JILL DOWNTON	12/9/200	0.25	15.00
Secretarial/Clerical fee application ltr	JILL DOWNTON	12/18/20	0.25	15.00
	Total for Secretarial/Clerical		0.50	30.00

## Detail Description

Activity Performed	Employee	Date	Hours/Units	Amount
Staff Assistance Discussion with /Audra regarding the filing of 1998 Form 940.	LISA ALBERICO	6/7/2004	0.25	27.50
		Total for Staff Assistance	0.25	27.50
Staff Assistance - T/R Assist Coulter - 1041 Issues	HOWARD GROSS	2/2/2004	0.25	52.25
		Total for Staff Assistance - T/R	0.25	52.25
Tax - Other Misc.	JEFF COULTER	9/7/2004	2.00	429.01
Tax - Other Misc. Settle tax claim	JEFF COULTER	9/15/200	2.00	429.01
Tax - Other Misc. discussion with A. Wolf regarding IRS notice relating to SSN/EIN's used for 2003	ERIKA GAFFIN	9/29/200	0.25	34.38
Tax - Other Misc. claim	JEFF COULTER	6/24/200	1.00	209.01
Tax - Other Misc. tax claims	JEFF COULTER	4/28/200	4.00	836.02
Tax - Other Misc. Review Form 941 and Forms 940; discuss applicability of FUTA credit	CHRISTI NASH	6/7/2004	0.75	74.25
Tax - Other Misc. Reviewed IRS letter regarding magnetically filed 1099's.	LISA ALBERICO	3/24/200	0.25	30.25
Tax - Other Misc. ASSIST IN SENDING OUT DUPLICATE RETURNS FOR IRS AGENT	AUDRA WOLF	5/4/2004	0.25	27.50
Tax - Other Misc. phone call re Erna Kaufman	LISA PINEGAR	10/20/20	0.25	37.13
Tax - Other Misc. Tax claim	JEFF COULTER	9/24/200	2.00	429.01
Tax - Other Misc. response to irs notice on 1099's	AUDRA WOLF	9/27/200	0.25	28.88
Tax - Other Misc. 1099's electronically	LISA PINEGAR	2/10/200	0.25	35.75
		Total for Tax - Other Misc.	13.25	2,600.20
Tax Audit/Tax Appeal Meet with IRS	JEFF COULTER	6/28/200	2.50	522.51
Tax Audit/Tax Appeal	JEFF COULTER	6/2/2004	8.00	1,672.08
		Total for Tax Audit/Tax Appeal	10.50	2,194.59
Technical Review - T/R tax claim	JEFF COULTER	5/21/200	2.00	418.01
Technical Review - T/R	JEFF COULTER	7/26/200	2.00	429.01

**Detail Description**

Activity Performed	Employee	Date	Hours/Units	Amount
Technical Review - T/R tax claim	JEFF COULTER	5/20/200	2.00	418.01
Technical Review - T/R IRS claim	JEFF COULTER	5/6/2004	2.00	418.01
Technical Review - T/R tax claim	JEFF COULTER	5/19/200	3.00	627.02
Technical Review - T/R	JEFF COULTER	2/3/2004	6.00	1,254.03
Technical Review - T/R	JEFF COULTER	6/10/200	2.00	418.01
<b>Total for Technical Review - T/R</b>			<b>19.00</b>	<b>3,982.10</b>
<b>Total Services</b>			<b>87.50</b>	<b>13,273.00</b>

**Expenses**

1041 Tax Return Processing Charge	DAVE GOSS	2/10/200	0.00	95.00
<b>Total for 1041 Tax Return Processing Charge</b>				<b>95.00</b>
Courier Courier - Fast	FIRM EXPENSE	2/5/2004	0.00	17.00
<b>Total for Courier</b>				<b>17.00</b>
Extension	FIRM EXPENSE	7/16/200	0.00	35.00
<b>Total for Extension</b>				<b>35.00</b>
<b>Total Expenses</b>				<b>147.00</b>
<b>Total Invoice Amount</b>			<b>87.50</b>	<b>13,420.00</b>

**Summary by Employee**

Employee	Hours	Amount
AUDRA WOLF	9.00	1,118.90
C. ISLEY	0.75	18.75
CHERYL WEIGLE	4.00	240.01
CHRISTI NASH	0.75	74.25
CYNTHIA WEBSTER	0.50	30.00
ERIKA GAFFIN	0.25	34.38
HOWARD GROSS	0.25	52.25
JEFF COULTER	44.50	9,386.27
JENNIFER McNETT	0.75	82.50
JILL DOWNTON	0.50	30.00
LISA ALBERICO	2.00	222.75
LISA PINEGAR	1.00	144.38
MARTHA SWANGO	11.25	1,050.05
ROBERT JESSIE	0.25	24.75
WHITNEY HALL	11.75	763.76
<b>Employee Total</b>	<b>87.50</b>	<b>\$ 13,273.00</b>