

Indiana State Board of Accounts

ILMCT Fall District Meeting

October 2019

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What's on Tap



- ✓ **Prescribed System of Accounting**
- ✓ **Funds – names, numbers, and types**
- ✓ **Enhanced Regulatory Updates**
- ✓ **Year-end Accounting Duties / Items**
- ✓ **Salary Ordinances**

Prescribe system of accounting

**IC 5-11-1-2 System of accounting and reporting**

Sec. 2. The state board of accounts shall formulate, prescribe, and install a system of accounting and reporting in conformity with this chapter, which must comply with the following:

- (1) Be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe.
- (2) Exhibit true accounts and detailed statements of funds collected, received, obligated, and expended for or on account of the public for any and every purpose whatever, and by all public officers, employees, or other individuals.
- (3) Show the receipt, use, and disposition of all public property and the income, if any, derived from the property.
- (4) Show all sources of public income and the amounts due and received from each source.
- (5) Show all receipts, vouchers, contracts, obligations, and other documents kept, or that may be required to be kept, to prove the validity of every transaction.

The state board of accounts shall formulate or approve all statements and reports necessary

Fund Listing *Manual* Chapter 3

The following prescribed fund names are required by statute or are currently in use by municipalities pursuant to annual reports filed with the State Board of Accounts. Further funds will be added as required. Fund numbers shall be used as listed. Numbers include fund type, for instance (2)01, etc.

General Funds (101-199):

101 General Fund

Special Revenue Funds (201-299):

201 Motor Vehicle Highway

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- 202 Local Road and Street
- 203 MVH Restricted (subfund of Motor Vehicle Highway)
- 204 Park and Recreation - Operating
- 205 Cemetery Operating (operating mostly with tax revenue support - not user fees)
- 206 Aviation (operation mostly with tax revenue support – not user fees)
- 207 Parking Meter
- 208 Levy Excess
- 209 LIT – Economic Development (formerly CEDIT)
- 210 Thoroughfare (where used for maintenance and repairs instead of new construction)
- 211 Park Nonreverting Operating
- 212 Health
- 213 Alcohol and Drug Services
- 214 Mental Health
- 215 Supplemental Adult Probation Services
- 216 Emergency Medical Services (where used for operations and funded by tax revenues instead of for purchase of equipment or qualifying as enterprise fund.)
- 217 Donation (if used for other than capital items)
- 218 Economic Development (Operating)
- 219 Building Demolition
- 220 Planning and Zoning
- 221 Plan Commission
- 222 Animal Shelter
- 223 Landfill
- 224 Crime Control
- 225 Sanitation (operating mostly from tax revenues - not user fees)
- 226 Parking (not construction)
- 227 Transportation (operating mostly from tax revenues)
- 228 Abandoned Vehicle
- 229 Civil Defense
- 230 Federal Grants - Operating (not capital projects or debt service)





- 258 Municipal Vehicle Excise Tax Fund
- 259 Municipal Wheel Tax Fund
- 260 Rainy Day Restricted – Wheel and Surtax
- 261 Rainy Day Restricted – Local Road and Street
- 262 Rainy Day Restricted – Major Moves
- 263 Rainy Day Restricted – M&U
- 264-269 Reserved For Future Statutory Funds**
- 270-299 Other Funds Not Listed**

Debt Service Funds (301-399):

- 301 Bond and Interest Redemption
- 302 Fire and Police Equipment Debt Payment
- 303 Loan and Interest Payment
- 304 Capital Improvement Bond (Sinking)
- 305 Fire Equipment Bond (Sinking)
- 306 Corporation Bond (Sinking)
- 307 Bond, General (Sinking)
- 308 Sewer Bond (Sinking)
- 309 Bridge Bond (Sinking)
- 310 Urban Renewal Bond (Sinking)
- 311 Redevelopment Bond (Sinking)
- 312 Park Bond (Sinking)
- 313 Transportation Bond (Sinking)
- 314 Thoroughfare Bond (Sinking)
- 315 Airport Bond (Sinking)
- 316 Industrial Loan (Repayment)
- 317 Flood Control Bond (Sinking)
- 318 Lease Rental Payment
- 319 Fire Equipment Debt
- 320 Police Equipment Debt

General Fund – Different Numbers / Names



| Fund Number | Fund title | Number Units Using |
|-------------|---------------------------|--------------------|
| 0 | Checking/Savings Accounts | 1 |
| 0 | General | 68 |
| 0 | General Fund | 4 |
| 1 | General | 23 |
| 1 | General Fund | 6 |
| 10 | General | 3 |
| 12 | General | 1 |
| 25 | General Fund | 1 |
| 28 | General | 1 |
| 100 | General | 5 |
| 100 | General Fund | 3 |
| 101 | 0101 - GENERAL FUND | 1 |
| 101 | 101-GENERAL FUND | 1 |
| 101 | CORPORATION | 1 |
| 101 | Corporation General | 1 |
| 101 | Gen | 1 |
| 101 | GEN/GENERAL | 1 |
| 101 | General | 166 |

| Fund Number | Fund title | Number Units Using |
|-------------|---------------------|--------------------|
| 101 | General All Funds | 1 |
| 101 | General Fund | 250 |
| 101 | GENERAL FUND 0101 | 1 |
| 101 | General Improvement | 1 |
| 150 | General | 1 |
| 1000 | General | 2 |
| 1000 | General Fund | 2 |
| 1001 | General | 3 |
| 1001 | General Corporation | 1 |
| 1010 | General | 1 |
| 1010 | General Fund | 2 |
| 1801 | General | 1 |
| 5000 | General | 1 |
| 100000 | General Fund | 1 |
| 101000 | General Fund | 1 |
| 101001 | General | 3 |



Local Road & Street – Different Numbers / Names

| Fund Number | Fund title | Number Units Using | Fund Number | Fund title | Number Units Using | Fund Number | Fund title | Number Units Using |
|-------------|----------------------------|--------------------|-------------|--------------------------|--------------------|-------------|-----------------------------|--------------------|
| 0 | LOCAL ROAD & STREET | 1 | 11 | Local Road And Street | 1 | 202 | LOCAL ROAD & STREET (LR&S) | 1 |
| 0 | Local Road And Street | 68 | 12 | Local Road And Street | 1 | 202 | LOCAL ROAD & STREET 0706 | 1 |
| 0 | LOCAL ROAD AND STREET FUND | 1 | 18 | Roads And Streets | 1 | 202 | LOCAL ROAD & STREET FUND | 9 |
| 0 | LR&S | 1 | 33 | Local Road And Street | 1 | 202 | LOCAL ROAD & STREETS | 6 |
| 0 | LRS | 2 | 50 | LOCAL ROAD & STREET FUND | 1 | 202 | LOCAL ROAD & STREETS 7060 | 1 |
| 2 | Local Road And Street | 2 | 106 | Local Road And Street | 1 | 202 | Local Road And Street | 81 |
| 2 | LOCAL ROADS AND STREETS | 1 | 107 | LRS | 1 | 202 | LOCAL ROAD AND STREET FUND | 1 |
| 3 | Local Road And Street | 9 | 113 | Local Road And Street | 1 | 202 | LOCAL ROAD AND STREETS | 2 |
| 3 | LOCAL ROAD AND STREET FUND | 1 | 138 | Local Road And Street | 1 | 202 | LOCAL ROAD AND STREETS FUND | 1 |
| 3 | LR&S | 1 | 201 | LRS | 1 | 202 | LOCAL ROAD AND STREET | 1 |
| 3 | LRS | 1 | 202 | 202-LOCAL ROAD & STREET | 1 | 202 | LOCAL ROADS & STREET | 2 |
| 3 | Lrsa | 1 | 202 | L R & S | 2 | 202 | LOCAL ROADS & STREETS | 18 |
| 4 | Local Road And Street | 1 | 202 | L R S | 1 | 202 | LOCAL ROADS AND STREETS | 4 |
| 5 | Local Road And Street | 1 | 202 | L.R.S. | 2 | 202 | LR & S | 2 |
| 6 | LOCAL ROAD & STREET | 1 | 202 | L.R.St. | 1 | 202 | LR&S | 7 |
| 6 | LRS | 1 | 202 | L.Rds.& St | 1 | 202 | LRS | 16 |
| 8 | Local Road And Street | 1 | 202 | LOCAL R & S FUND | 1 | 202 | LRS- LOCAL ROADS & STREET | 1 |
| 9 | Local Road And Street | 2 | 202 | LOCAL ROAD & ST FUND | 1 | 202 | Lrst | 1 |
| | | | 202 | LOCAL ROAD & STREET | 196 | | | |



Local Road & Street – Different Numbers / Names

| Fund Number | Fund title | Number Units Using | Fund Number | Fund title | Number Units Using | Fund Number | Fund title | Number Units Using |
|-------------|------------------------|--------------------|-------------|----------------------------|--------------------|-------------|------------------------------|--------------------|
| 202 | R & S FUND | 1 | 335 | LOCAL ROADS & STREETS | 1 | 3000 | LOCAL ROADS AND STREETS | 1 |
| 202 | R&S | 1 | 336 | Local Road And Street | 1 | 3600 | Local Road And Street | 1 |
| 202 | RD & ST | 1 | 401 | LR&S | 1 | 5010 | Local Road And Street | 1 |
| 202 | ROAD AND STREET | 1 | 406 | Local Road And Street | 1 | 10000 | LOCAL ROADS & STREETS | 1 |
| 202 | STATE DISTRIBUTION LRS | 1 | 420 | LOCAL ROAD & STREET | 1 | 102002 | Local Road And Street | 1 |
| 203 | Local Road And Street | 1 | 600 | Local Road And Street | 1 | 102002 | LRS | 1 |
| 205 | Local Road And Street | 1 | 706 | Local Rad And Street | 1 | 160000 | LOCAL ROADS AND STREETS FUND | 1 |
| 210 | Local Road And Street | 1 | 706 | LOCAL ROAD & STREET | 3 | 202000 | LOCAL ROADS & STREETS | 1 |
| 221 | Local Road And Street | 1 | 706 | Local Road And Street | 25 | | | |
| 222 | Local Road And Street | 1 | 706 | LOCAL ROADS AND STREETS | 2 | | | |
| 231 | Local Road And Street | 1 | 706 | LRS | 6 | | | |
| 251 | LOCAL ROAD & STREET | 1 | 820 | LR&S CD | 1 | | | |
| 275 | LOCAL ROAD AND STREETS | 1 | 2002 | L R & S | 1 | | | |
| 300 | L R & S | 1 | 2002 | Local Road And Street | 2 | | | |
| 300 | Local Road And Street | 2 | 2020 | Local Road And Street | 1 | | | |
| 302 | LOCAL ROADS/ST FUND | 1 | 2020 | LOCAL ROADS & STREETS | 1 | | | |
| 320 | Lr&S Fund | 1 | 2020 | LOCAL ROADS AND STREETS | 1 | | | |
| 323 | Local Road And Street | 1 | 2110 | LOCAL ROAD AND STREET FUND | 1 | | | |



2019

5. Permanent Funds – Permanent funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizens).
6. Governmental Activities - (government-wide financial reporting): Governmental Activity funds are used to account for balances related to governmental funds that are only reported in the government-wide statement of net assets.
7. Proprietary Funds – The funds used to account for a government's business-type activities (activities supported at least in part by fees or charges).
 - 7.1 Enterprise Funds. Enterprise Funds are used to account for activities for which a fee is charged to external users for goods or services.
 - 7.2 Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one fund, department, or agency to other funds, departments, or agencies of the financial reporting entity, or to other governments, on a cost-reimbursement basis.
8. Fiduciary Funds – The funds used to account for assets held by the government as trustee or agent and that cannot be used to support the government's own programs.
 - 8.1 Pension (and other employee benefit) Trust Funds. Pension Trust funds are used to account for assets of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans held by a government in a trustee capacity.
 - 8.2 Investment Trust Funds. Investment Trust funds are used to account for the external portion of investment pools (including individual investment accounts) reported by sponsoring government.
 - 8.3 Private-Purpose Trust Funds. Private Purpose Trust funds are used to account for trust arrangements, including those for real-estate property, where principal and income benefit individuals, private organizations, or other governments.
 - 8.4 Agency Funds. Agency Funds are used to account for assets held by a government in a purely custodial capacity.
9. Capital Asset Accounts
 - 901 Land
 - 902 Infrastructure
 - 903 Improvements Other than Buildings
 - 904 Machinery and Equipment
 - 905 Construction in Progress
10. Unclassified Funds

The following prescribed fund names are required by statute or are currently in use by municipalities pursuant to annual reports filed with the State Board of Accounts. Further funds will be added as required. Fund numbers shall be used as listed. Numbers include fund type, for instance (201, etc).

General Funds (101-199):
 101 General Fund
 Special Revenue Funds (201-299):
 201 Motor Vehicle Highway

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- www.in.gov/sboa
- Political Subdivisions / Cities (or Towns) / Manuals
- *Uniform Compliance Guidelines Manual for Cities and Towns*
- Chapter 3 – bottom page 3-4

<https://www.in.gov/sboa/files/CHAPTER%203%20FINAL.pdf>

Prescribed Fund Names / Numbers



- Discussion on funds will refer to prescribed name and number.
- When reporting on the Annual Financial Report, the prescribed fund name and number will be expected.
- Future revision to chart of accounts expected in coming years.

Fund Types & Definitions



✓ Why are fund types important?

Starting with financial statements for calendar year 2020, your financial activity will be presented by fund type - each fund type will have its own statement showing financial activity.

✓ What are the different fund types and what do they mean?

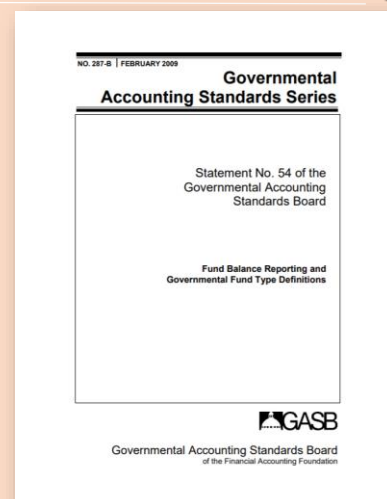
Glad you asked - let's take a look

Fund Types & Definitions



**Government Accounting Standards Board
(GASB) Statement #54**

www.gasb.org/st/summary/gstsm54.html



General Fund



Defined as:

- Accounts for and reports tax & other receipts not allocated to another fund
- Chief Operating fund of the municipality
- General operating disbursements paid from General

General Fund



| Fund Number | Gateway Number | Fund Name |
|-------------|----------------|--------------|
| 101 | 101001 | General Fund |

Special Revenue Fund



Defined as:

- Accounts for and reports sources restricted or committed to expenditures for specific purposes
- Most common: MVH, LRS, Riverboat, Park Operating, Rainy Day

SPECIAL REVENUE FUNDS



| Fund Number | Gateway Number | Fund Name |
|-------------|----------------|--|
| 201 | 102001 | Motor Vehicle Highway |
| 202 | 102002 | Local Road and Street |
| 203 | 102003 | Motor Vehicle Highway Restricted |
| 204 | 102056 | Park & Recreation – Operating |
| 205 | 102300 | Cemetery Operating |
| 206 | 102006 | Aviation |
| 207 | 102007 | Parking Meter |
| 208 | 102351 | Levy Excess |
| 209 | 102224 | LIT – Economic Development (old CEDIT) |
| 210 | 102010 | Thoroughfare |

Debt Service Fund



Defined as:

- Accounts for and reports resources restricted, committed, or assigned for principal & interest
- Debt service should be used to report resources if legally mandated
- Includes resources accumulated for both current and long-term principal and interest payments

DEBT SERVICE FUNDS



| Fund Number | Gateway Number | Fund Name |
|-------------|----------------|--------------------------------------|
| 301 | | Bond & Interest Redemption |
| 302 | | Fire & Police Equipment Debt Payment |
| 303 | | Loan & Interest Payment |
| 304 | | Capital Improvement Bond (Sinking) |
| 305 | | Fire Equipment Bond (Sinking) |
| 306 | | Corporation Bond (Sinking) |
| 307 | | Bond, General (Sinking) |
| 308 | | Sewer Bond (Sinking) |
| 309 | | Bridge Bond (Sinking) |
| 310 | | Urban Renewal Bond (Sinking) |

Capital Project Fund



Defined as:

- Accounts for and reports resources restricted, committed, or assigned for capital outlays
- Includes acquisition & construction of capital facilities and capital assets.
- Excludes capital-related financed by proprietary funds

CAPITAL PROJECTS FUNDS



| Fund Number | Gateway Number | Fund Name |
|-------------|----------------|--|
| 401 | 104001 | Cumulative Capital Improvement – Cigarette Tax (CCI) |
| 402 | 104002 | Cumulative Capital Development (CCD) |
| 403 | 104003 | Park Nonreverting Capital |
| 404 | 102010 | Thoroughfare |
| 405 | 104005 | Public Improvement |
| 406 | 104006 | Redevelopment Capital |
| 407 | 104007 | Industrial Park |
| 408 | 104008 | Industrial Development |
| 409 | 104009 | Police Equipment |
| 410 | 104010 | Fire Equipment |

Permanent Fund



Defined as:

- Accounts for and reports resources restricted to only earnings (not principal) used to support the city/town's programs
- "... benefit of the government or its citizenry."
- Does not include private-purpose trusts
- Fund #501 - Endowment

Proprietary Funds



Enterprise



Internal Service

Proprietary – Enterprise Fund



Defined as:

- **Accounts for and reports on activities financed primarily by revenues generated by the activities themselves**
- **Municipal utility - electric, water, gas, wastewater, stormwater, sometimes sanitation. Possibly EMS**

Proprietary – Internal Service



Defined as:

- **Accounts for and reports for the financing of goods or services provided by one fund, department, or agency, to other funds, departments, or agencies of the city/town**
- **Cost reimbursement basis**
- **Self-insurance; IT services; Central stores**

Fiduciary Funds



Trust



Clearing

Fiduciary - Trust Fund



Defined as:

- Pension trust funds account for and report:
 - defined benefit pension plans
 - defined contribution plans
 - other postemployment plans
 - other employee benefit plans



Fiduciary - Trust Fund



Defined as:

- Private-purpose trust funds account for and report trust arrangements where principal and income benefit:
 - individuals
 - other governments



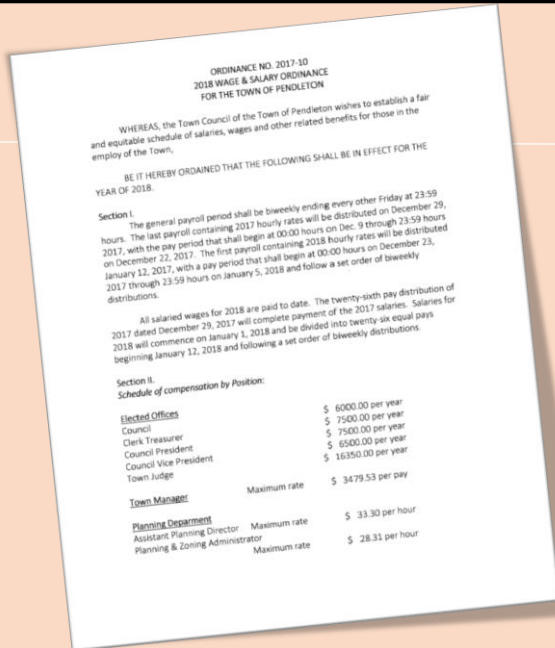
Fiduciary – Clearing Fund



Defined as:

- Accounts for assets held by a government in a custodial capacity
- Used to be called “agency funds”
- Includes withholding funds, like
 - Garnishment
 - Withheld taxes





Salary Ordinances



Salary Ordinances – Statutory Requirements

Cities:

- IC 36-4-7-2; 36-4-7-3; 36-4-7-4
- IC 36-8-3-3 (Police)
- IC 8-1.5-3-4 (Utility Service Board)

Towns:

- IC 36-5-3-2
- IC 36-8-3-3
- IC 36-1.5-3-4

Board of Metropolitan Police Commissioners 36-8-9

Why an Ordinance?



Cities:

IC 36-4-7-2(b) states that the legislative body shall, *by ordinance*, fix the annual compensation of all elected city officers.

Why an Ordinance?



Towns:

IC 36-5-3-2(b) states, in part, the legislative body shall, *by ordinance*, fix the compensation of its own members, the town clerk-treasurer, and the town marshal.

When to Adopt Ordinance



- A new Ordinance should be adopted every year
- For Cities – adoption should be not later than November 1 for the ensuing budget year (IC 36-4-7)
- For Towns – no statutory deadline. We recommend passing at the time budget is passed or by 12/31.

What is Compensation?



Cities – Elected officer:

IC 36-4-7-2(a) - "compensation" means the total of all money paid to an elected city officer for performing duties as a city officer, regardless of the source of funds from which the money is paid.

The term includes all employee benefits paid to an elected city officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits.

What is Compensation?



Towns – Elected officer:

IC 36-5-3-2(a) - "compensation" means the total of all money paid to an elected city officer for performing duties as a city officer, regardless of the source of funds from which the money is paid.

The term includes all employee benefits paid to an elected city officer, including life insurance, health insurance, disability insurance, retirement benefits, and pension benefits.

What is Compensation?



Cities & Towns – new:

For purposes of determining an increase or decrease in compensation of an elected officer, the term does not include any of the following:

- (1) Payment of an insurance premium.
- (2) Payments in recognition of:
 - (A) longevity;
 - (B) professional certifications; or
 - (C) educational advancements;
 that are separately identified on a salary ordinance or resolution.

What is Compensation?

**Cities & Towns – new (continued):**

For purposes of determining an increase or decrease in compensation of an elected officer, the term does not include any of the following:

- (3) Payment of a stipend or per diem allowed by statute.
- (4) A payment authorized under section 4 of this chapter.

| | 2019 | 2020 |
|--|------------------|------------------|
| Clerk-Treasurer | | |
| Salary | \$ 50,000 | \$ 50,000 |
| Insurance Premium | 2,500 | 1,500 |
| Total Compensation per Cities [36-4-7-2] & Towns [36-5-3-2] | <u>\$ 52,500</u> | <u>\$ 51,500</u> |

What is Compensation?

**Cities & Towns – did not change:**

IC 36-4-7-2(c) and 36-5-3-2(c) state compensation of an elected city or town officer may not

- be changed in the year for which it is fixed, nor
- reduced below the amount fixed for the previous year.

Another NEW Consideration



Cities: IC 36-4-7-2(b)

Towns: IC 36-5-3-2(b)

An elected city/town officer is not required to report hours worked and **may not** be compensated based on the number of hours worked.

What is Compensation?

**Audit Position:**

- Elected officer's compensation is the total of all monies paid for performing duties as a city/town officer. It also includes insurance, disability, and retirement benefits.
- Compensation may not be changed during the year for which it is fixed.

What is Compensation?



Audit Position (continued):

- Compensation may not be reduced below the amount fixed for the preceding year.
- Payments for longevity, certifications, educational achievements, stipends, and per diem will not be considered for determining increases or decreases in compensation.
- Consult your attorney with legal questions/concerns.

Non-elected Employees



Cities - IC 36-4-7-3:

- Subject to the approval of the city legislative body, the city executive shall fix the compensation of each appointive officer, deputy, and other employee of the city.
- The legislative body may reduce but may not increase any compensation fixed by the executive.
- Compensation must be fixed by November 1

Non-elected Employees

**Cities - IC 36-4-7-3 (continued):**

- Compensation may be increased or decreased by the executive during the budget year for which it is fixed.
- Notwithstanding subsection (b), the city clerk may, with the approval of the legislative body, fix the salaries of deputies and employees appointed under IC 36-4-11-4.
- This section does not apply to city police and fire dept. members.

Police & Fire Members

**Cities - IC 36-8-3-3(d):**

- Annual compensation of all members and other appointees shall be fixed by ordinance of the legislative body not later than November 1.
- If legislative body fails to adopt, public safety board may fix members' compensation.

Non-elected Employees

**Towns - IC 36-5-3-2:**

- Compensation is to be fixed in the same salary ordinance that sets the compensation of town elected officials.
- Compensation of town employees can be changed (up or down) by council through ordinance amendment.

Another Board: – Utility Service Board (IC 8-1.5-3-3) or Waterworks Board (IC 8-1.5-4-4): these boards set the salaries of utility employees.

Waving Compensation

**IC 36-5-3-6:**

Allows for an elected town officer to waive their total compensation for any year. Clerk-Treasurer must be notified before January 1 of the year in writing of such a waiver.

Such a waiver includes the officer's benefits: life insurance, health insurance, retirement/pension benefits, disability, etc.

What to Include in Ordinance



Include:

- Base salary
- Benefits to be paid
 - Longevity
 - Bonuses
 - Stipends
 - Overtime
- Other items if applicable:
 - Termination (paid out or not)
 - Balances rolled over (or not)
 - How leave is accrued
- Leave benefits
 - Required by IC 5-10-6-1
- Be clear on

Special Rules & Exceptions



Park Employees:

Organized under IC 36-10-3, park board can change compensation set for park employees at any time. Our audit position as per 1989 AG opinion.

New Positions:

Adding a new position during the year is permissible. We recommend amending the ordinance to include the new position and compensation.

Other Considerations

**Names vs. Positions:**

- Try not to put names in ordinances; lists positions.

Bi-Weekly Paydays:

- We recommend using bi-weekly pays in the ordinance and not annualized amounts or ranges.

Ranges:

- If using ranges, have documentation or evidence how each person's amount was determined/approved.

Other Considerations

**City Failure to Adopt by Nov. 1:**

- If your City Attorney will give you a written opinion stating that it is ok, we will not take exception to an ordinance being adopted after November 1st and before January. The law is silent on what happens so this is a good place to exercise Home Rule powers.

No adoption at all:

- Our audit position is the last one adopted remains in effect.

Contact Information



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