

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

EXAMINATION REPORT  
OF  
TOWN OF MORRISTOWN  
SHELBY COUNTY, INDIANA  
January 1, 2007 to December 31, 2009



**FILED**  
11/30/2010



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Donald L. Roberts Thomas W. Reber	01-01-04 to 12-31-07 01-01-08 to 12-31-11
President of the Town Council	C. Sue Keaton William D. White David L. Benefiel	01-01-07 to 12-31-07 01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF MORRISTOWN, SHELBY COUNTY, INDIANA

We have examined the financial information presented herein of the Town of Morristown (Town), for the period of January 1, 2007 to December 31, 2009. The Town's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Town for the years ended December 31, 2007, 2008 and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Long-Term Debt, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

September 22, 2010

TOWN OF MORRISTOWN  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2007, 2008 And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
General	\$ 53,248	\$ 413,488	\$ 367,236	\$ 99,500
Motor Vehicle Highway	35,694	126,397	81,720	80,371
Local Road and Street	6,381	6,225	7,484	5,122
Park and Recreation	7,875	5,640	9,794	3,721
Law Enforcement Continuing Education	4,324	1,146	2,221	3,249
Rainy Day	426	5,000	-	5,426
Defibrillator/In Car Computer Donations	200	-	-	200
Fireworks Donations	99	-	-	99
Cumulative Capital Improvement	5,005	3,979	6,000	2,984
Economic Development Income Tax	12,946	23,383	24,600	11,729
Tax Increment Financing Bond	453,440	239,067	250,598	441,909
Proprietary Funds:				
Water Utility - Operating	42,616	296,520	327,181	11,955
Water Utility - Bond and Interest	5,217	25,050	27,967	2,300
Water Utility - Depreciation	43,594	-	-	43,594
Water Utility - Customer Deposit	13,879	2,550	2,298	14,131
Water Utility - Construction	103,119	82	103,201	-
Water Utility - Improvement	-	58,084	55,750	2,334
Wastewater Utility - Operating	127,764	737,582	683,345	182,001
Wastewater Utility - Bond and Interest	195,390	139,000	166,100	168,290
Wastewater Utility - Reserve	167,800	65,000	65,000	167,800
Wastewater Utility - Depreciation	19,355	-	-	19,355
Wastewater Utility - West Side Project Construction	98	152	250	-
Wastewater Utility - West Side Project Contribution	45,000	7,667	48,334	4,333
Solid Waste and Recycling	5,171	29,225	30,045	4,351
License Branch	7,313	95,346	101,599	1,060
Fiduciary Funds:				
Payroll	1,724	376,784	378,508	-
Levy Excess	2,492	-	2,492	-
Totals	<u>\$ 1,360,170</u>	<u>\$ 2,657,367</u>	<u>\$ 2,741,723</u>	<u>\$ 1,275,814</u>

The accompanying notes are an integral part of the financial information.

TOWN OF MORRISTOWN  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2007, 2008 And 2009  
(Continued)

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
<b>Governmental Funds:</b>				
General	\$ 99,500	\$ 261,614	\$ 328,656	\$ 32,458
Motor Vehicle Highway	80,371	62,452	124,322	18,501
Local Road and Street	5,122	4,927	4	10,045
Park and Recreation	3,721	599	1,756	2,564
Law Enforcement Continuing Education	3,249	11,299	11,342	3,206
Rainy Day	5,426	7,889	12,592	723
Defibrillator/In Car Computer Donations	200	200	200	200
Fireworks Donations	99	-	-	99
Cumulative Capital Improvement	2,984	3,685	766	5,903
Economic Development Income Tax	11,729	26,684	19,300	19,113
Tax Increment Financing Bond	441,909	1,040,183	1,039,466	442,626
<b>Proprietary Funds:</b>				
Water Utility - Operating	11,955	335,641	317,572	30,024
Water Utility - Reserve	2,300	28,962	28,962	2,300
Water Utility - Depreciation	43,594	504	-	44,098
Water Utility - Customer Deposit	14,131	3,000	1,550	15,581
Water Utility - West Side Project Contribution	2,334	14,000	10,500	5,834
Wastewater Utility - Operating	182,001	807,199	733,743	255,457
Wastewater Utility - Bond and Interest	168,290	152,900	166,200	154,990
Wastewater Utility - Reserve	167,800	-	-	167,800
Wastewater Utility - Depreciation	19,355	-	-	19,355
Wastewater Utility - West Side Project Contribution	4,333	26,000	19,500	10,833
Solid Waste and Recycling	4,351	29,342	31,285	2,408
License Branch	1,060	93,350	94,323	87
<b>Fiduciary Funds:</b>				
Payroll	-	390,491	389,174	1,317
Tax Increment Financing Pass-Through	-	1,027,870	1,027,870	-
<b>Totals</b>	<u>\$ 1,275,814</u>	<u>\$ 4,328,791</u>	<u>\$ 4,359,083</u>	<u>\$ 1,245,522</u>

The accompanying notes are an integral part of the financial information.

TOWN OF MORRISTOWN  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES  
As Of And For The Years Ended December 31, 2007, 2008 And 2009  
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
<b>Governmental Funds:</b>				
General	\$ 32,458	\$ 602,253	\$ 487,463	\$ 147,248
Motor Vehicle Highway	18,501	134,801	107,247	46,055
Local Road and Street	10,045	5,907	3,000	12,952
Park and Recreation	2,564	3,777	1,706	4,635
Law Enforcement Continuing Education	3,206	8,096	4,272	7,030
Rainy Day	723	17,673	-	18,396
Defibrillator/In Car Computer Donations	200	-	-	200
Fireworks Donations	99	-	-	99
Cumulative Capital Improvement	5,903	3,474	-	9,377
Economic Development Income Tax	19,113	14,168	-	33,281
Tax Increment Financing Bond	442,626	1,564,418	810,263	1,196,781
<b>Proprietary Funds:</b>				
Water Utility - Operating	30,024	331,518	277,356	84,186
Water Utility - Bond and Interest	2,300	42,211	44,511	-
Water Utility - Depreciation	44,098	1,431	-	45,529
Water Utility - Customer Deposit	15,581	2,400	2,407	15,574
Water Utility - Improvement	5,834	31,500	21,584	15,750
Wastewater Utility - Operating	255,457	889,116	776,104	368,469
Wastewater Utility - Bond and Interest	154,990	206,998	209,488	152,500
Wastewater Utility - Reserve	167,800	-	-	167,800
Wastewater Utility - Depreciation	19,355	-	-	19,355
Wastewater Utility - WWTP Bonds 2009	-	4,931,809	2,964,884	1,966,925
Wastewater Utility - West Side Project Contribution	10,833	58,500	40,083	29,250
Solid Waste and Recycling	2,408	29,577	31,897	88
License Branch	87	74,770	74,857	-
<b>Fiduciary Funds:</b>				
Payroll	1,317	338,141	336,309	3,149
Tax Increment Financing Pass-Through	-	1,426,101	1,426,101	-
Credit Card Account	-	2,509	2,030	479
<b>Totals</b>	<u>\$ 1,245,522</u>	<u>\$ 10,721,148</u>	<u>\$ 7,621,562</u>	<u>\$ 4,345,108</u>

The accompanying notes are an integral part of the financial information.

TOWN OF MORRISTOWN  
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Town was established under the laws of the State of Indiana. The Town provides the following services: general administrative, public safety, highways and streets, culture and recreation, public improvements, planning and zoning, economic development, water, wastewater, and sanitation.

Note 2. Fund Accounting

The Town uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Town in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance).

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Town to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 6. Subsequent Events

On May 26, 2010, the Town Council awarded the Wastewater Treatment Paving Project to Crim & Sons in the amount of \$35,100.

On July 28, 2010, the Town Council approved the purchase of a 2011 Ford Crown Victoria Police Car in the amount of \$23,319.

TOWN OF MORRISTOWN  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The Town has entered into the following long-term debt:

Description of Asset	Ending Balance	Due Within One Year
Governmental activities:		
Capital leases:		
2006 Municipal Building	\$ 105,014	\$ 19,300
2006 John Deere Backhoe	10,098	5,396
2010 Freightliner E1 Pumper Fire Truck	209,294	25,468
2009 Ford Crown Victoria Police Car	<u>22,747</u>	<u>7,800</u>
Total governmental activities long-term debt	<u>\$ 347,153</u>	<u>\$ 57,964</u>
Business-type activities:		
Water Utility:		
Capital leases:		
2006 Municipal Building	\$ 52,507	\$ 9,650
2005 West Side Water Line Extension	230,161	41,510
2006 West Side Water Line Extension	73,169	13,390
2005 Badger Automatic Meter Reading System	6,035	6,249
2006 John Deere Backhoe	<u>10,098</u>	<u>5,396</u>
Total - capital leases	<u>371,970</u>	<u>76,195</u>
Revenue bonds:		
New Water Plant	<u>67,000</u>	<u>29,682</u>
Total Water Utility	<u>438,970</u>	<u>105,877</u>
Wastewater Utility:		
Capital leases:		
2006 Municipal Building	52,507	9,650
2005 West Side Sewer Line Extension	427,441	77,090
2005 Badger Automatic Meter Reading System	6,035	6,249
2006 John Deere Backhoe	<u>10,098</u>	<u>5,396</u>
Total - capital leases	<u>496,081</u>	<u>98,385</u>
Revenue bonds:		
New Wastewater Plant	2,441,000	166,050
2009 Wastewater Plant Expansion	<u>5,000,000</u>	<u>379,200</u>
Total - revenue bonds	<u>7,441,000</u>	<u>545,250</u>
Total Wastewater Utility	<u>7,937,081</u>	<u>643,635</u>
Total business-type activities long-term debt	<u>\$ 8,376,051</u>	<u>\$ 749,512</u>

TOWN OF MORRISTOWN  
EXAMINATION RESULTS AND COMMENTS

ALLOCATION OF CAPITAL LEASE PAYMENTS

As similarly reported in the prior Report B31489, the Town has capital assets that are allocated between the Town, Water Utility, and Wastewater Utility. On November 28, 2007, the Town Council approved Resolution 06-2007 which provided for specific allocation of the purchase cost and the related lease payments for these various assets. The capital lease payments were not properly allocated during this period of examination. For the three year period examined, the net discrepancies were as follows:

Fund	Amount Overpaid/ (Underpaid)
Town General	\$ 10,450
Town Motor Vehicle Highway	(9,328)
Water Utility Operating	(34,778)
Wastewater Utility Operating	33,656
Total	\$ -

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Expenses paid from utility funds should be directly related to the operation of the municipally owned utility. Expenditures for city and town operating costs should not be paid from utility funds. The cost of shared equipment between a city or town and its utilities or between utilities should be prorated in a rational manner. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ANNUAL REPORTS

The annual reports for 2007 and for 2009 were not filed appropriately with the Indiana State Board of Accounts and were not presented for examination.

IC 5-3-1-3(a) states, in part: "Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town . . ."

EMPLOYEE COMPENSATION

In 2009, three employees were not paid in accordance with the Town Council approved Salary Ordinance. One employee was underpaid by \$112.32 and the salaries of two employees were not allocated to the funds as stipulated.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF MORRISTOWN  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

RETENTION OF RECORDS

The following records were not presented for examination:

- Capital Assets for the Town and Utilities
- Utility Billing Reports for 2008 and 2009
- Utility Penalty Reports for 2008 and 2009
- Utility Cash Update Reports for 2009 Credit Card Payments
- Utility Payment Stubs for 2007 and part of 2009
- Payroll 941 Reports for the 2008 Second Quarter and the 2009 Fourth Quarter plus some of the related supporting documentation of federal remittances

The governing board is charged with the duty to preserve, keep, maintain, or file all the official records of the political subdivision pursuant to IC 5-15-1-1. The final decision as to the destruction or disposition of such records rests with the local public records commission. A local public records commission is established in each county pursuant to IC 5-15-6-1.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission." (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OFFICIAL BOND

The Clerk-Treasurer acquired continuation certificates instead of individual surety bonds for the annual periods after 2008. The continuation certificates were not filed in the County Recorder's office. As of July 1, 2009, the Clerk-Treasurer's coverage of \$15,000 was not sufficient due to the new law change. As of that date, the coverage should have been increased to a minimum of \$90,000.

IC 5-4-1-18 (a) states in part: ". . . the following city, town, county, or township officers and employees shall file an individual surety bond: . . . (2) Town judges and clerk-treasurers . . ."

IC 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . ."

Effective July 1, 2009, IC 5-4-1-18(c) states in part: ". . . the fiscal bodies of the respective units shall fix the amount of the bond of city controllers, city clerk-treasurers, town clerk-treasurers. . . as follows: (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond . . ."

TOWN OF MORRISTOWN  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

LOANS BETWEEN FUNDS

A temporary loan of \$4,000 was made in 2006 from the Motor Vehicle Highway Fund to the License Branch Fund and not repaid by December 31, 2009. The License Branch Fund was closed out to the General Fund in 2009.

A loan of \$20,777.15 was made in 1996 from the Wastewater Utility Operating to the Water Utility Operating and has not been repaid.

IC 36-1-8-4 concerning temporary loans states in part: "(a) . . . (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 . . ."

IC 8-1.5-3-11(f) states: "A cash reserve fund, if authorized by ordinance, may be used to make loans to another utility owned by the same municipality, for periods not to exceed five (5) years, at any interest rate. The repayment of the loan and interest shall be returned to the cash reserve fund."

UTILITY BILLINGS

The Town has an ordinance concerning Utility Billings that specifies the rates to be charged. During our testing, the following errors were noted:

- Some customers are charged the sewage rate based on a calculated outflow instead of the actual water consumption. These sewage billings are manually calculated by the Clerk-Treasurer. This is not addressed in the rate ordinance.
- One customer's second of two meters was inputted as a negative consumption which reduced the amount of the overall bill.
- Accounts were adjusted during the billing process instead of through the adjustment process.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

EMPLOYEE UTILITY ACCOUNTS

During our testing of employee utility accounts, we observed that the accounts of three Town employees have routinely delinquent balances. Two of those employees had significant material delinquent balances as of December 31, 2009.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF MORRISTOWN  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CUSTOMER DEPOSIT REGISTER

The detailed customer deposit register was not presented for 2008 and 2009 and no evidence was presented that the register was reconciled with the customer deposit amount recorded on the fund ledger during that period.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

PUBLIC PURCHASES LAW

On December 10, 2008, the Town Council approved the purchase of a new fire truck. The cost was to be \$225,958; however, evidence of bids was not presented for examination.

IC 5-22-7-8 states: "A contract must be awarded with reasonable promptness by written notice to the lowest responsible and responsive bidder."

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

For 2008 and 2009, a list of employees was not certified to the County Treasurer.

IC 6-1.1-22-14(a) states in part: "On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision . . . shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

CONDITION OF RECORDS (Applies to Redevelopment Commission)

Financial records presented for examination were incomplete and not reflective of the activity of the Redevelopment Commission. The records presented were in the form of check book accounting and did not provide a fund report, detail of receipts, or detail of disbursements.

The following prescribed forms were not in use:

- Ledger of Receipts, Disbursements, and Balances (General Form 358)
- Detailed Ledger of Disbursements (City and Town Form 209A)
- Receipt (General Form 352)
- Claim (General Form 354)
- Check (General Form 356)

TOWN OF MORRISTOWN  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

ERRORS ON CLAIMS (Applies to Redevelopment Commission)

The following deficiencies were noted on claims during the examination period:

- (1) Claims were not prepared for all disbursements.
- (2) Claims were not adequately itemized.
- (3) All claims did not have board approval.

IC 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."

TOWN OF MORRISTOWN  
EXIT CONFERENCE

The contents of this report were discussed on September 22, 2010, with Thomas W. Reber, Clerk-Treasurer, and David L. Benefiel, President of the Town Council. The official response has been made a part of this report and may be found on pages 15 and 16.

# Town of Morristown

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October 1, 2010

State Board of Accounts  
302 W. Washington Street, E418  
Indianapolis, Indiana 46204-2765

**Re: OFFICIAL RESPONSE: Town of Morristown, Indiana's Response to Preliminary Draft; Town of Morristown Results and Comments**

To Whom It May Concern:

This letter serves as the Town of Morristown, Indiana's ("Morristown") OFFICIAL RESPONSE to the Indiana State Board of Accounts' ("SBA") Examination Results and Comments presented to Morristown on September 22, 2010 ("Comments"). Morristown, through counsel, specifically states that by responding to the Comments it is not admitting to or denying the Comments or the underlying basis therefore. Morristown specifically reserves all defenses available to it to defend any action regarding or relating to the Comments, whether initiated by the State of Indiana or any other entity or person.

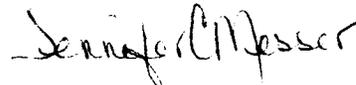
Without waiving its defenses, Morristown responds to each comment in the order set forth in the SBA's Preliminary Draft report.

1. Allocation of Capital Lease Payments: Morristown will properly allocate capital lease payments.
2. Annual Report: Morristown Clerk-Treasurer Tom Reber will prepare Annual Reports.
3. Employee Compensation: Employee compensation will be paid according to Morristown ordinance governing employee compensation.
4. Retention of Records: Morristown will retain documents in pdf form and in a manner consistent with local ordinance and state law.
5. The Morristown Clerk-Treasurer will maintain bonds in an amount that satisfies Indiana law and will file such bonds in the manner proscribed by law.
6. Loans Between Funds: Morristown will repay loans made from specific Morristown funds to the subject fund by the close of each calendar year.
7. Utility Billings: Morristown will bill Morristown Sewer Utility users pursuant to Morristown ordinance and conduct any necessary bill adjustment(s) through the adjustment process.
8. Employee Utility Accounts: All Morristown sewer users will be billed and amounts owed will be collected pursuant to and consistent with Morristown ordinance.

9. Customer Deposit Register: Morristown will retain documents in pdf form and in a manner consistent with local ordinance and state law.
10. Public Purchase Law: Morristown will comply with Indiana law governing public purchases and bidding requirements.
11. List of Employees to be filed with the County Treasurer: Morristown will file with the Shelby County Treasurer a list of all Morristown employees.
12. Redevelopment Commission—Condition of Records: The Morristown Redevelopment Commission will maintain fund reports in compliance with applicable state law and SBA Compliance Guidelines.
13. Redevelopment Commission—Errors On Claims: The Morristown Redevelopment Commission will utilize claim forms in compliance with applicable state law and SBA Compliance Guidelines.

This concludes Morristown's OFFICIAL RESPONSE.

Best Regards,



Jennifer C. Messer

cc: Dave Benefiel, Morristown Town Council President  
Tom Reber, Morristown Clerk Treasurer  
Audra Caldwell, Morristown Redevelopment Commission President