

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

TOWN OF DUNREITH

HENRY COUNTY, INDIANA

January 1, 2010 to December 31, 2011



**FILED**  
01/11/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robin Minnemann	01-01-08 to 12-31-15
President of the Town Council	Tim Martin	01-01-10 to 12-31-13



**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 DUNREITH, HENRY COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Dunreith (Town), for the period of January 1, 2010 to December 31, 2011. The financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on the financial statements 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2010 to December 31, 2011.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2010 to December 31, 2011, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

December 4, 2012

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## FINANCIAL STATEMENTS

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

TOWN OF DUNREITH  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 55,042	\$ 53,795	\$ 49,768	\$ 59,069
Motor Vehicle Highway	30,716	6,748	3,836	33,628
Local Road & Street	11,043	1,005	118	11,930
Cemetery	4,068	300	-	4,368
Riverboat Revenue Sharing	5,784	1,151	-	6,935
Rainy Day	8,278	6,274	-	14,552
Cumulative Capital Improvement	9,240	259	1,675	7,824
Electric Utility Operating	152,693	163,162	163,752	152,103
Electric Utility Depreciation	37,051	-	-	37,051
Electric Utility Meter Deposit	1,799	750	550	1,999
Trash Pickup	1,837	9,186	10,396	627
Totals	<u>\$ 317,551</u>	<u>\$ 242,630</u>	<u>\$ 230,095</u>	<u>\$ 330,086</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DUNREITH  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 59,069	\$ 49,735	\$ 48,691	\$ 60,113
Motor Vehicle Highway	33,628	7,788	1,850	39,566
Local Road & Street	11,930	2,591	4,161	10,360
Trash Pickup	627	10,417	9,124	1,920
Riverboat Revenue Sharing	6,935	1,151	-	8,086
Cemetery	4,368	901	30	5,239
Rainy Day	14,552	5,624	-	20,176
Levy Excess	-	88	88	-
Cumulative Capital Improvement	7,824	809	4,744	3,889
Buildings	-	15,641	13,756	1,885
Electric Utility Operating	152,103	168,835	162,975	157,963
Electric Utility Meter Deposit	1,999	1,300	750	2,549
Electric Utility Depreciation	37,051	-	-	37,051
Totals	<u>\$ 330,086</u>	<u>\$ 264,880</u>	<u>\$ 246,169</u>	<u>\$ 348,797</u>

The notes to the financial statements are an integral part of this statement.

TOWN OF DUNREITH  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

TOWN OF DUNREITH  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees which are comprised mostly of charges for current services.

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

TOWN OF DUNREITH  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Utility operating expenses which include all outflows for operating the utilities.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Town may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. 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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

TOWN OF DUNREITH  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. *Deposits and Investments***

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize 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 5. *Risk Management***

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Town's Annual Reports for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

For additional financial information, the Town's Annual Report information for years 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the Town which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF DUNREITH  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Motor Vehicle Highway	Local Road & Street	Cemetery	Riverboat Revenue Sharing	Rainy Day
Cash and investments - beginning	\$ 55,042	\$ 30,716	\$ 11,043	\$ 4,068	\$ 5,784	\$ 8,278
Receipts:						
Taxes	33,099	-	-	-	-	-
Licenses and permits	5	-	-	-	-	-
Intergovernmental	14,366	6,748	1,005	-	-	207
Charges for services	-	-	-	-	1,151	-
Penalties	-	-	-	-	-	-
Other receipts	6,325	-	-	300	-	6,067
Total receipts	<u>53,795</u>	<u>6,748</u>	<u>1,005</u>	<u>300</u>	<u>1,151</u>	<u>6,274</u>
Disbursements:						
Personal services	11,870	-	-	-	-	-
Supplies	1,382	-	-	-	-	-
Other services and charges	36,516	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	3,836	118	-	-	-
Total disbursements	<u>49,768</u>	<u>3,836</u>	<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,027</u>	<u>2,912</u>	<u>887</u>	<u>300</u>	<u>1,151</u>	<u>6,274</u>
Cash and investments - ending	<u>\$ 59,069</u>	<u>\$ 33,628</u>	<u>\$ 11,930</u>	<u>\$ 4,368</u>	<u>\$ 6,935</u>	<u>\$ 14,552</u>

TOWN OF DUNREITH  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Capital Improvement	Electric Utility Operating	Electric Utility Depreciation	Electric Utility Meter Deposit	Trash Pickup	Totals
Cash and investments - beginning	\$ 9,240	\$ 152,693	\$ 37,051	\$ 1,799	\$ 1,837	\$ 317,551
Receipts:						
Taxes	-	-	-	-	-	33,099
Licenses and permits	-	-	-	-	-	5
Intergovernmental	259	-	-	-	-	22,585
Charges for services	-	159,445	-	-	-	160,596
Penalties	-	2,606	-	-	-	2,606
Other receipts	-	1,111	-	750	9,186	23,739
<b>Total receipts</b>	<b>259</b>	<b>163,162</b>	<b>-</b>	<b>750</b>	<b>9,186</b>	<b>242,630</b>
Disbursements:						
Personal services	-	-	-	-	-	11,870
Supplies	-	-	-	-	-	1,382
Other services and charges	-	-	-	-	-	36,516
Utility operating expenses	-	163,300	-	550	10,396	174,246
Other disbursements	1,675	452	-	-	-	6,081
<b>Total disbursements</b>	<b>1,675</b>	<b>163,752</b>	<b>-</b>	<b>550</b>	<b>10,396</b>	<b>230,095</b>
Excess (deficiency) of receipts over disbursements	(1,416)	(590)	-	200	(1,210)	12,535
Cash and investments - ending	<u>\$ 7,824</u>	<u>\$ 152,103</u>	<u>\$ 37,051</u>	<u>\$ 1,999</u>	<u>\$ 627</u>	<u>\$ 330,086</u>

TOWN OF DUNREITH  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	General	Motor Vehicle Highway	Local Road & Street	Trash Pickup	Riverboat Revenue Sharing	Cemetery	Rainy Day
Cash and investments - beginning	\$ 59,069	\$ 33,628	\$ 11,930	\$ 627	\$ 6,935	\$ 4,368	\$ 14,552
Receipts:							
Taxes	28,293	-	-	-	1,151	-	-
Intergovernmental	15,058	7,788	2,591	-	-	-	-
Charges for services	6,150	-	-	10,417	-	901	-
Utility fees	-	-	-	-	-	-	-
Other receipts	234	-	-	-	-	-	5,624
Total receipts	<u>49,735</u>	<u>7,788</u>	<u>2,591</u>	<u>10,417</u>	<u>1,151</u>	<u>901</u>	<u>5,624</u>
Disbursements:							
Personal services	13,119	-	-	-	-	-	-
Supplies	516	1,850	4,161	-	-	-	-
Other services and charges	26,070	-	-	9,124	-	30	-
Capital outlay	1,030	-	-	-	-	-	-
Other disbursements	7,956	-	-	-	-	-	-
Total disbursements	<u>48,691</u>	<u>1,850</u>	<u>4,161</u>	<u>9,124</u>	<u>-</u>	<u>30</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,044</u>	<u>5,938</u>	<u>(1,570)</u>	<u>1,293</u>	<u>1,151</u>	<u>871</u>	<u>5,624</u>
Cash and investments - ending	<u>\$ 60,113</u>	<u>\$ 39,566</u>	<u>\$ 10,360</u>	<u>\$ 1,920</u>	<u>\$ 8,086</u>	<u>\$ 5,239</u>	<u>\$ 20,176</u>

TOWN OF DUNREITH  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	Levy Excess	Cumulative Capital Improvement	Buildings	Electric Utility Operating	Electric Utility Meter Deposit	Electric Utility Depreciation	Totals
Cash and investments - beginning	\$ -	\$ 7,824	\$ -	\$ 152,103	\$ 1,999	\$ 37,051	\$ 330,086
Receipts:							
Taxes	88	-	-	9,707	-	-	39,239
Intergovernmental	-	809	-	-	-	-	26,246
Charges for services	-	-	-	-	-	-	17,468
Utility fees	-	-	-	153,120	-	-	153,120
Other receipts	-	-	15,641	6,008	1,300	-	28,807
Total receipts	<u>88</u>	<u>809</u>	<u>15,641</u>	<u>168,835</u>	<u>1,300</u>	<u>-</u>	<u>264,880</u>
Disbursements:							
Personal services	-	-	-	-	-	-	13,119
Supplies	-	-	13,756	-	-	-	20,283
Other services and charges	-	-	-	-	-	-	35,224
Capital outlay	-	-	-	6,798	-	-	7,828
Other disbursements	88	4,744	-	156,177	750	-	169,715
Total disbursements	<u>88</u>	<u>4,744</u>	<u>13,756</u>	<u>162,975</u>	<u>750</u>	<u>-</u>	<u>246,169</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,935)</u>	<u>1,885</u>	<u>5,860</u>	<u>550</u>	<u>-</u>	<u>18,711</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,889</u>	<u>\$ 1,885</u>	<u>\$ 157,963</u>	<u>\$ 2,549</u>	<u>\$ 37,051</u>	<u>\$ 348,797</u>

TOWN OF DUNREITH  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2011

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 1,966	\$ 1,064
Electric	1,893	17,963
Totals	\$ 3,859	\$ 19,027

TOWN OF DUNREITH  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 5,000
Infrastructure	136,219
Buildings	166,167
Improvements other than buildings	7,111
Machinery, equipment and vehicles	225,331
Total governmental activities	539,828
Electric:	
Infrastructure	36,125
Total capital assets	\$ 575,953

TOWN OF DUNREITH  
EXAMINATION RESULTS AND COMMENTS

**RECEIPT ISSUANCE**

In some instances official receipt forms had several types of receipts from several different payors listed on an individual official receipt. For example, one receipt, number 2628, was issued to:

- A. the Henry County Treasurer,
- B. the Auditor of State,
- C. the South Henry Regional Waste District, and
- D. two individuals.

In other instances state and/or county distributions were receipted to the wrong fund, or account. For example:

- A. A COIT Distribution for the General Fund of \$884.42 was posted to the Local Road and Street Fund,
- B. An MVH Distribution of \$336.51 was posted to the General Fund as "Property Taxes," and
- C. A Local Road and Street Distribution of \$115.95 was posted to the General Fund as "ABC Gallonage Tax."

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment.

Sources and uses of funds should be limited to those authorized by the enabling statutes. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

**CAPITAL ASSET RECORDS**

The Town and the Utility have capital asset records, but the capital assets are not recorded on the prescribed form or an approved alternate form.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded in the Capital Assets Ledger form. A complete inventory should be taken every year for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF DUNREITH  
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2012, with Robin Minnemann, Clerk-Treasurer, and Dave Dudley, member of the Town Council. The officials concurred with our findings.