

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

CITY OF GREENSBURG
DECATUR COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/05/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Bridgett C. Weber	01-01-12 to 12-31-15
Mayor	Gary L. Herbert	01-01-12 to 12-31-15
President of the Board of Public Works and Safety	Gary L. Herbert	01-01-12 to 12-31-15
President of the Common Council	Darrell Poling	01-01-12 to 12-31-13
Superintendent of Water Utility	Rick Denney	01-01-12 to 12-31-13
Superintendent of Wastewater Utility	Jeffrey H. Smith	01-01-12 to 12-31-13
Utility Office Manager	Donna M. Lecher	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF GREENSBURG, DECATUR COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Greensburg (City), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the City prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 28, 2013, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 28, 2013



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF THE CITY OF GREENSBURG, DECATUR COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the City of Greensburg (City), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated October 28, 2013, wherein we noted the City followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Finding 2012-1 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Greensburg's Response to Findings

The City's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. The City's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

October 28, 2013

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FINANCIAL STATEMENT

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

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General Fund	\$ 715,482	\$ 5,418,494	\$ 5,120,803	\$ 1,013,173
MVH	484,559	400,670	417,992	467,237
LRS	83,974	47,076	45,000	86,050
Airport Operations	174,388	69,289	49,353	194,324
EDIT	197,806	1,006,910	543,855	660,861
Trash Tipping Fee	177,305	167,879	109,583	235,601
FEMA GRANT	581	-	-	581
Law Enforcement Cont.Ed.	20,043	9,075	1,784	27,334
Unsafe Building Fees	26,903	11,970	-	38,873
911 Dispatch/County	50,457	25,692	44,634	31,515
Rainy Day	522,136	15,180	-	537,316
HAZMAT EMERGENCY FUND	27,718	-	207	27,511
Levy Excess Fund	-	29,395	-	29,395
Cog/Redevelop Comm Constr	96,749	1,253	98,002	-
HONDA/FIRE	333,477	510,304	388,629	455,152
AVIATION ROTARY FUEL	75,422	117,030	72,071	120,381
Cum.Capital Development	64,215	119,603	-	183,818
POLICE DONATIONS FUND	5,319	2,535	4,190	3,664
FIRE CONTRIBUTION FUND	40,371	27,400	9,984	57,787
Cumulative Fire	564,223	79,282	430,000	213,505
BOND-GENERAL SINKING	182,692	246,622	305,065	124,249
C.C.I.F.	64,472	30,480	14,911	80,041
TIF	793,631	994,539	767,087	1,021,083
Police Pension	391,380	175,544	145,915	421,009
Fire Pension	358,969	193,552	159,222	393,299
RIVER BOAT REVENUE	387,444	-	44,523	342,921
GREENSBURG CITY PROJECT-BONY	1,377,685	-	240,548	1,137,137
TAX & MISC CLEARING FUND	205,611	802,091	939,978	67,724
LINCOLN STREET PARK	-	5,735	-	5,735
POLICE EQUITABLE SHARING	11,726	-	-	11,726
OWI - OVERTIME	10,198	2,218	2,550	9,866
RENOVATION BOND 2005	72	1	-	73
FEDERAL TAX - FP&PP	-	25,996	25,996	-
STATE TAX - FP&PP	722	7,676	7,775	623
COUNTY TAX - FP&PP	134	1,736	1,721	149
FEDERAL TAX WITHHELD	-	378,919	378,919	-
FICA TAX WITHHELD	-	46,131	46,131	-
STATE TAX WITHHELD	11,678	107,424	109,209	9,893
COUNTY TAX WITHHELD	4,355	40,279	40,896	3,738
PERF WITHHELD	-	28,164	25,874	2,290
MEDICARE WITHHELD	-	43,081	43,081	-
DIRECT DEPOSIT PR CLEARIN	30	1,411,597	1,411,627	-
WASHINGTON NAT INS W/H	2,338	24,640	26,025	953
PENSION DD/PAYROLL CLRNG	-	10,800	10,800	-
LEGALSHIELD	104	1,232	1,295	41
AMERICAN GENERAL W/H	100	275	300	75
77 PEN.POLICE ASSES.W/H	83	43,999	40,352	3,730
77 PEN.FIRE ASSESS.W/H	141	71,167	64,897	6,411
UNITED FUND	102	309	102	309

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

CITY OF GREENSBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
INDIANA STATE W/H: D.S.	-	12,324	12,324	-
HEALTH INS - EMP W/H	81	77	-	158
AFLAC WITHHELD	196	2,642	2,826	12
COMBINED INSURANCE	116	842	946	12
BROKERS NATIONAL/VISION	1,836	28,045	29,089	792
IND STATE W/H - D.WILSON	-	6,140	6,140	-
IND STATE W/H: J.TRESSLER	-	4,836	4,836	-
IND STATE W/H: A.ALLEN	-	9,984	9,984	-
IND STATE W/H: R. PEREZ	-	5,200	5,200	-
IND STATE W/H: C.BRIDGES	-	2,600	2,600	-
IND STATE W/H: T. HARMON	90	9,560	9,560	90
IND STATE W/H: R. ZAPFE	-	4,888	4,888	-
IND STATE W/H: R. DAVIS	-	826	826	-
IND STATE W/H: S.BARNES	-	5,720	5,720	-
GARNISHMENT/BROTHERS	-	220	220	-
YMCA/ANYTIME FIT PR DED	460	4,305	4,602	163
HOUSING REHAB LOAN	47	-	-	47
HEALTH CARE PLAN	527,402	1,391,576	1,697,472	221,506
AIRPORT IMPROVEMENT	137,396	385,497	421,961	100,932
EDLP/ACRO FUND	69,976	276	-	70,252
AIRPORT CLEARING	-	234,819	234,819	-
ILR FUND	45,354	-	-	45,354
GAS CREEK CLEARING	-	2,002,859	2,002,859	-
DECATUR COUNTY TIF BOND CONST-BONY	6,896,021	3	753,961	6,142,063
SEWER GENERAL	263,940	3,232,781	3,152,019	344,702
SEWER COMPUTER RESERVE	430,458	92,515	10,730	512,243
SEWER DEPRECIATION	385,442	334,313	38,055	681,700
SEWER ELECTRONIC MAP GEN	8	-	-	8
SEWER UTILITY CONSTR./NY	7,018	-	-	7,018
SEWER CAPITAL IMPROVEMENT	1,405,664	30,000	19,488	1,416,176
WASTEWATER PLANT SERVIC	2,265	-	-	2,265
SEWER SINKING NY	275,002	1,357,906	1,316,530	316,378
DEBT SERVICE RESERVE-NY	1,264,475	628,062	41	1,892,496
SEWER BD RES/FR TIF	610,736	13	610,749	-
WATER GENERAL	260,753	2,561,291	2,503,805	318,239
UTILITIES CLEARING	26,734	5,972,412	5,968,720	30,426
WATER METER DEPOSIT	155,521	80,175	72,924	162,772
WATER DEPRECIATION ACCT.	139,407	178,025	165,195	152,237
WATER CAPITAL IMPROVEMENT	637,860	2,000	30,154	609,706
WATER COMPUTER RESERVE	320,510	199,640	4,831	515,319
WATER BOND & INTEREST	90,816	290,182	288,245	92,753
WATER DEBT RESERVE ACCT.	369,892	-	-	369,892
WATER BOND AND INT. NY	73,100	337,105	305,455	104,750
WATER DEBT RESERVE - NY	503,124	519,507	19	1,022,612
WATER BD RES/FR TIF	489,839	11	489,850	-
Totals	\$ 22,856,334	\$ 32,682,421	\$ 32,378,529	\$ 23,160,226

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

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana 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 statement. The aggregate receipts 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 City.

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,

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENT
(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.

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 statement. The aggregate disbursements 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 City. It includes all expenditures for the reduction of the principal and interest of the City'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.

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

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

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 City 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 City. 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 City. 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 City 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 City 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 City 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.

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.

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the City 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 City 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 City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

CITY OF GREENSBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

Note 7. Restatements

For the year ended December 31, 2012, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances.

Fund	Balance as of December 31, 2011	Prior Period Adjustment	Balance as of January 1, 2012
Greensburg City Project-BONY	\$ -	\$ 1,377,685	\$ 1,377,685
Decatur County TIF Bond Const-BONY	-	6,896,021	6,896,021

Note 8. Holding Corporation

The City has entered into a capital lease with the Greensburg Public Safety Facilities Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the City. The lessor has been determined to be a related party of the City. Lease payments during the year totaled \$203,000.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the City's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	General Fund	MVH	LRS	Airport Operations	EDIT	Trash Tipping Fee	FEMA GRANT
Cash and investments - beginning	\$ 715,482	\$ 484,559	\$ 83,974	\$ 174,388	\$ 197,806	\$ 177,305	\$ 581
Receipts:							
Taxes	3,260,745	3,353	-	-	-	-	-
Licenses and permits	132,837	-	-	-	-	-	-
Intergovernmental	1,672,593	397,317	47,076	-	1,005,510	-	-
Charges for services	255,706	-	-	69,154	-	167,879	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	96,613	-	-	135	1,400	-	-
Total receipts	<u>5,418,494</u>	<u>400,670</u>	<u>47,076</u>	<u>69,289</u>	<u>1,006,910</u>	<u>167,879</u>	<u>-</u>
Disbursements:							
Personal services	4,037,958	100,421	-	17,242	-	-	-
Supplies	317,774	22,981	45,000	921	-	-	-
Other services and charges	565,588	161,280	-	29,316	452,760	109,583	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	199,483	133,310	-	1,874	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	91,095	-	-
Total disbursements	<u>5,120,803</u>	<u>417,992</u>	<u>45,000</u>	<u>49,353</u>	<u>543,855</u>	<u>109,583</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>297,691</u>	<u>(17,322)</u>	<u>2,076</u>	<u>19,936</u>	<u>463,055</u>	<u>58,296</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,013,173</u>	<u>\$ 467,237</u>	<u>\$ 86,050</u>	<u>\$ 194,324</u>	<u>\$ 660,861</u>	<u>\$ 235,601</u>	<u>\$ 581</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Law Enforcement Cont.Ed.	Unsafe Building Fees	911 Dispatch/County	Rainy Day	HAZMAT EMERGENCY FUND	Levy Excess Fund	Cog/Redevelop Comm Constr
Cash and investments - beginning	\$ 20,043	\$ 26,903	\$ 50,457	\$ 522,136	\$ 27,718	\$ -	\$ 96,749
Receipts:							
Taxes	-	-	-	-	-	29,395	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	15,180	-	-	-
Charges for services	-	11,970	25,692	-	-	-	-
Fines and forfeits	9,075	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,253
Total receipts	<u>9,075</u>	<u>11,970</u>	<u>25,692</u>	<u>15,180</u>	<u>-</u>	<u>29,395</u>	<u>1,253</u>
Disbursements:							
Personal services	-	-	44,634	-	-	-	-
Supplies	1,784	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	98,002
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	207	-	-
Total disbursements	<u>1,784</u>	<u>-</u>	<u>44,634</u>	<u>-</u>	<u>207</u>	<u>-</u>	<u>98,002</u>
Excess (deficiency) of receipts over disbursements	<u>7,291</u>	<u>11,970</u>	<u>(18,942)</u>	<u>15,180</u>	<u>(207)</u>	<u>29,395</u>	<u>(96,749)</u>
Cash and investments - ending	<u>\$ 27,334</u>	<u>\$ 38,873</u>	<u>\$ 31,515</u>	<u>\$ 537,316</u>	<u>\$ 27,511</u>	<u>\$ 29,395</u>	<u>\$ -</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	HONDA/FIRE	AVIATION ROTARY FUEL	Cum.Capital Development	POLICE DONATIONS FUND	FIRE CONTRIBUTION FUND	Cumulative Fire	BOND-GENERAL SINKING
Cash and investments - beginning	\$ 333,477	\$ 75,422	\$ 64,215	\$ 5,319	\$ 40,371	\$ 564,223	\$ 182,692
Receipts:							
Taxes	-	-	111,405	-	-	73,848	229,563
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	8,198	-	-	5,434	16,889
Charges for services	510,304	117,030	-	-	27,400	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	2,535	-	-	170
Total receipts	<u>510,304</u>	<u>117,030</u>	<u>119,603</u>	<u>2,535</u>	<u>27,400</u>	<u>79,282</u>	<u>246,622</u>
Disbursements:							
Personal services	341,122	-	-	-	-	-	-
Supplies	-	-	-	-	9,984	430,000	-
Other services and charges	47,507	72,071	-	-	-	-	102,065
Debt service - principal and interest	-	-	-	-	-	-	203,000
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,190	-	-	-
Total disbursements	<u>388,629</u>	<u>72,071</u>	<u>-</u>	<u>4,190</u>	<u>9,984</u>	<u>430,000</u>	<u>305,065</u>
Excess (deficiency) of receipts over disbursements	<u>121,675</u>	<u>44,959</u>	<u>119,603</u>	<u>(1,655)</u>	<u>17,416</u>	<u>(350,718)</u>	<u>(58,443)</u>
Cash and investments - ending	<u>\$ 455,152</u>	<u>\$ 120,381</u>	<u>\$ 183,818</u>	<u>\$ 3,664</u>	<u>\$ 57,787</u>	<u>\$ 213,505</u>	<u>\$ 124,249</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	C.C.I.F.	TIF	Police Pension	Fire Pension	RIVER BOAT REVENUE	GREENSBURG CITY PROJECT-BONY	TAX & MISC CLEARING FUND
Cash and investments - beginning	\$ 64,472	\$ 793,631	\$ 391,380	\$ 358,969	\$ 387,444	\$ 1,377,685	\$ 205,611
Receipts:							
Taxes	-	991,909	27,093	27,093	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	30,480	-	1,762	1,761	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	2,630	146,689	164,698	-	-	802,091
Total receipts	<u>30,480</u>	<u>994,539</u>	<u>175,544</u>	<u>193,552</u>	<u>-</u>	<u>-</u>	<u>802,091</u>
Disbursements:							
Personal services	-	-	145,915	159,222	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,911	-	-	-	-	-	939,978
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	767,087	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	44,523	240,548	-
Total disbursements	<u>14,911</u>	<u>767,087</u>	<u>145,915</u>	<u>159,222</u>	<u>44,523</u>	<u>240,548</u>	<u>939,978</u>
Excess (deficiency) of receipts over disbursements	<u>15,569</u>	<u>227,452</u>	<u>29,629</u>	<u>34,330</u>	<u>(44,523)</u>	<u>(240,548)</u>	<u>(137,887)</u>
Cash and investments - ending	<u>\$ 80,041</u>	<u>\$ 1,021,083</u>	<u>\$ 421,009</u>	<u>\$ 393,299</u>	<u>\$ 342,921</u>	<u>\$ 1,137,137</u>	<u>\$ 67,724</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LINCOLN STREET PARK	POLICE EQUITABLE SHARING	OWI - OVERTIME	RENOVATION BOND 2005	FEDERAL TAX - FP&PP	STATE TAX - FP&PP	COUNTY TAX - FP&PP
Cash and investments - beginning	\$ -	\$ 11,726	\$ 10,198	\$ 72	\$ -	\$ 722	\$ 134
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	5,735	-	-	-	-	-	-
Fines and forfeits	-	-	2,218	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	1	25,996	7,676	1,736
Total receipts	5,735	-	2,218	1	25,996	7,676	1,736
Disbursements:							
Personal services	-	-	2,550	-	25,996	7,775	1,721
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	2,550	-	25,996	7,775	1,721
Excess (deficiency) of receipts over disbursements	5,735	-	(332)	1	-	(99)	15
Cash and investments - ending	\$ 5,735	\$ 11,726	\$ 9,866	\$ 73	\$ -	\$ 623	\$ 149

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	FEDERAL TAX WITHHELD	FICA TAX WITHHELD	STATE TAX WITHHELD	COUNTY TAX WITHHELD	PERF WITHHELD	MEDICARE WITHHELD	DIRECT DEPOSIT PR CLEARIN
Cash and investments - beginning	\$ -	\$ -	\$ 11,678	\$ 4,355	\$ -	\$ -	\$ 30
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	40,279	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	378,919	46,131	107,424	-	28,164	43,081	1,411,597
Total receipts	378,919	46,131	107,424	40,279	28,164	43,081	1,411,597
Disbursements:							
Personal services	378,919	46,131	-	-	25,874	43,081	1,411,627
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	109,209	40,896	-	-	-
Total disbursements	378,919	46,131	109,209	40,896	25,874	43,081	1,411,627
Excess (deficiency) of receipts over disbursements	-	-	(1,785)	(617)	2,290	-	(30)
Cash and investments - ending	\$ -	\$ -	\$ 9,893	\$ 3,738	\$ 2,290	\$ -	\$ -

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	WASHINGTON NAT INS W/H	PENSION DD/PAYROLL CLRNG	LEGALSHIELD	AMERICAN GENERAL W/H	77 PEN.POLICE ASSES.W/H	77 PEN.FIRE ASSESS.W/H	UNITED FUND
Cash and investments - beginning	\$ 2,338	\$ -	\$ 104	\$ 100	\$ 83	\$ 141	\$ 102
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	24,640	10,800	1,232	275	43,999	71,167	309
Total receipts	<u>24,640</u>	<u>10,800</u>	<u>1,232</u>	<u>275</u>	<u>43,999</u>	<u>71,167</u>	<u>309</u>
Disbursements:							
Personal services	26,025	10,800	1,295	300	40,352	64,897	102
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>26,025</u>	<u>10,800</u>	<u>1,295</u>	<u>300</u>	<u>40,352</u>	<u>64,897</u>	<u>102</u>
Excess (deficiency) of receipts over disbursements	<u>(1,385)</u>	<u>-</u>	<u>(63)</u>	<u>(25)</u>	<u>3,647</u>	<u>6,270</u>	<u>207</u>
Cash and investments - ending	<u>\$ 953</u>	<u>\$ -</u>	<u>\$ 41</u>	<u>\$ 75</u>	<u>\$ 3,730</u>	<u>\$ 6,411</u>	<u>\$ 309</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	INDIANA STATE W/H: D.S.	HEALTH INS - EMP W/H	AFLAC WITHHELD	COMBINED INSURANCE	BROKERS NATIONAL/VISION	IND STATE W/H - D.WILSON	IND STATE W/H: J.TRESSLER
Cash and investments - beginning	\$ -	\$ 81	\$ 196	\$ 116	\$ 1,836	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	<u>12,324</u>	<u>77</u>	<u>2,642</u>	<u>842</u>	<u>28,045</u>	<u>6,140</u>	<u>4,836</u>
Total receipts	<u>12,324</u>	<u>77</u>	<u>2,642</u>	<u>842</u>	<u>28,045</u>	<u>6,140</u>	<u>4,836</u>
Disbursements:							
Personal services	-	-	2,826	946	29,089	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	<u>12,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,140</u>	<u>4,836</u>
Total disbursements	<u>12,324</u>	<u>-</u>	<u>2,826</u>	<u>946</u>	<u>29,089</u>	<u>6,140</u>	<u>4,836</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>77</u>	<u>(184)</u>	<u>(104)</u>	<u>(1,044)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 158</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 792</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	IND STATE W/H: A.ALLEN	IND STATE W/H: R. PEREZ	IND STATE W/H: C.BRIDGES	IND STATE W/H: T. HARMON	IND STATE W/H: R. ZAPFE	IND STATE W/H: R. DAVIS	IND STATE W/H: S.BARNES
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	9,984	5,200	2,600	9,560	4,888	826	5,720
Total receipts	9,984	5,200	2,600	9,560	4,888	826	5,720
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,984	5,200	2,600	9,560	4,888	826	5,720
Total disbursements	9,984	5,200	2,600	9,560	4,888	826	5,720
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -	\$ -

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	GARNISHMENT/BROTHERS	YMCA/ANYTIME FIT PR DED	HOUSING REHAB LOAN	HEALTH CARE PLAN	AIRPORT IMPROVEMENT	EDLP/ACRO FUND	AIRPORT CLEARING
Cash and investments - beginning	\$ -	\$ 460	\$ 47	\$ 527,402	\$ 137,396	\$ 69,976	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	385,497	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	220	4,305	-	1,391,576	-	276	234,819
Total receipts	220	4,305	-	1,391,576	385,497	276	234,819
Disbursements:							
Personal services	-	-	-	1,697,472	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	421,961	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	220	4,602	-	-	-	-	234,819
Total disbursements	220	4,602	-	1,697,472	421,961	-	234,819
Excess (deficiency) of receipts over disbursements	-	(297)	-	(305,896)	(36,464)	276	-
Cash and investments - ending	\$ -	\$ 163	\$ 47	\$ 221,506	\$ 100,932	\$ 70,252	\$ -

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	ILR FUND	GAS CREEK CLEARING	DECATUR COUNTY TIF BOND CONST-BONY	SEWER GENERAL	SEWER COMPUTER RESERVE	SEWER DEPRECIATION	SEWER ELECTRONIC MAP GEN
Cash and investments - beginning	\$ 45,354	\$ -	\$ 6,896,021	\$ 263,940	\$ 430,458	\$ 385,442	\$ 8
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,002,859	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	3,231,238	92,515	334,313	-
Other receipts	-	-	3	1,543	-	-	-
Total receipts	-	2,002,859	3	3,232,781	92,515	334,313	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,002,859	-	-	10,730	-	-
Utility operating expenses	-	-	-	3,152,019	-	-	-
Other disbursements	-	-	753,961	-	-	38,055	-
Total disbursements	-	2,002,859	753,961	3,152,019	10,730	38,055	-
Excess (deficiency) of receipts over disbursements	-	-	(753,958)	80,762	81,785	296,258	-
Cash and investments - ending	\$ 45,354	\$ -	\$ 6,142,063	\$ 344,702	\$ 512,243	\$ 681,700	\$ 8

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	SEWER UTILITY CONSTR./NY	SEWER CAPITAL IMPROVEMENT	WASTEWATER PLANT SERVIC	SEWER SINKING NY	DEBT SERVICE RESERVE-NY	SEWER BD RES/FR TIF
Cash and investments - beginning	\$ 7,018	\$ 1,405,664	\$ 2,265	\$ 275,002	\$ 1,264,475	\$ 610,736
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	1,357,900	628,028	-
Other receipts	-	30,000	-	6	34	13
Total receipts	-	30,000	-	1,357,906	628,062	13
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	19,488	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	1,316,530	41	610,749
Total disbursements	-	19,488	-	1,316,530	41	610,749
Excess (deficiency) of receipts over disbursements	-	10,512	-	41,376	628,021	(610,736)
Cash and investments - ending	\$ 7,018	\$ 1,416,176	\$ 2,265	\$ 316,378	\$ 1,892,496	\$ -

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	WATER GENERAL	UTILITIES CLEARING	WATER METER DEPOSIT	WATER DEPRECIATION ACCT.	WATER CAPITAL IMPROVEMENT	WATER COMPUTER RESERVE
Cash and investments - beginning	\$ 260,753	\$ 26,734	\$ 155,521	\$ 139,407	\$ 637,860	\$ 320,510
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	2,555,105	5,972,412	80,175	178,025	2,000	199,640
Other receipts	6,186	-	-	-	-	-
Total receipts	<u>2,561,291</u>	<u>5,972,412</u>	<u>80,175</u>	<u>178,025</u>	<u>2,000</u>	<u>199,640</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	30,154	4,831
Utility operating expenses	2,503,805	5,968,720	72,924	-	-	-
Other disbursements	-	-	-	165,195	-	-
Total disbursements	<u>2,503,805</u>	<u>5,968,720</u>	<u>72,924</u>	<u>165,195</u>	<u>30,154</u>	<u>4,831</u>
Excess (deficiency) of receipts over disbursements	<u>57,486</u>	<u>3,692</u>	<u>7,251</u>	<u>12,830</u>	<u>(28,154)</u>	<u>194,809</u>
Cash and investments - ending	<u>\$ 318,239</u>	<u>\$ 30,426</u>	<u>\$ 162,772</u>	<u>\$ 152,237</u>	<u>\$ 609,706</u>	<u>\$ 515,319</u>

CITY OF GREENSBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	WATER BOND & INTEREST	WATER DEBT RESERVE ACCT.	WATER BOND AND INT. NY	WATER DEBT RESERVE - NY	WATER BD RES/FR TIF	Totals
Cash and investments - beginning	\$ 90,816	\$ 369,892	\$ 73,100	\$ 503,124	\$ 489,839	\$ 22,856,334
Receipts:						
Taxes	-	-	-	-	-	4,754,404
Licenses and permits	-	-	-	-	-	132,837
Intergovernmental	-	-	-	-	-	3,242,479
Charges for services	-	-	-	-	-	3,579,226
Fines and forfeits	-	-	-	-	-	11,293
Utility fees	288,000	-	-	519,488	-	15,438,839
Other receipts	2,182	-	337,105	19	11	5,523,343
Total receipts	<u>290,182</u>	<u>-</u>	<u>337,105</u>	<u>519,507</u>	<u>11</u>	<u>32,682,421</u>
Disbursements:						
Personal services	-	-	-	-	-	8,664,292
Supplies	-	-	-	-	-	828,444
Other services and charges	-	-	-	-	-	3,015,022
Debt service - principal and interest	-	-	-	-	-	203,000
Capital outlay	-	-	-	-	-	3,169,816
Utility operating expenses	1,250	-	-	-	-	11,698,718
Other disbursements	286,995	-	305,455	19	489,850	4,799,237
Total disbursements	<u>288,245</u>	<u>-</u>	<u>305,455</u>	<u>19</u>	<u>489,850</u>	<u>32,378,529</u>
Excess (deficiency) of receipts over disbursements	<u>1,937</u>	<u>-</u>	<u>31,650</u>	<u>519,488</u>	<u>(489,839)</u>	<u>303,892</u>
Cash and investments - ending	<u>\$ 92,753</u>	<u>\$ 369,892</u>	<u>\$ 104,750</u>	<u>\$ 1,022,612</u>	<u>\$ -</u>	<u>\$ 23,160,226</u>

CITY OF GREENSBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2012

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 23,748	\$ 358,722
Water	7,726	406,432
Governmental activities	<u>51,129</u>	<u>26,930</u>
Totals	<u>\$ 82,603</u>	<u>\$ 792,084</u>

CITY OF GREENSBURG
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greensburg Public Safety Facilities Building Corporation	Police Station	\$ 200,000	06-30-10	12-31-22
First Federal S & L	Police Cars	29,619	02-24-12	02-24-15
First Federal S & L	Police Cars	30,346	02-08-11	02-08-14
First Federal S & L	Police Cars	27,324	10-12-13	10-12-16
Great American Leasing Corp	Copier Lease	2,817	02-07-12	02-07-16
Toshiba	Copier Lease	<u>1,774</u>	01-01-10	12-31-13
Total governmental activities		<u>91,880</u>		
Water:				
Toshiba	Copier Lease	<u>4,370</u>	02-25-10	02-25-14
Total of annual lease payments		<u><u>\$ 96,250</u></u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Renovation Bond 2005 Billings School/City Hall	\$ 850,000	\$ 100,655
Notes and loans payable	Aviation Facilities Loan	<u>493,985</u>	<u>21,583</u>
Total governmental activities		<u>1,343,985</u>	<u>122,238</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds 2000	4,737,000	723,878
Revenue bonds	Sewage Works Revenue Bonds 2007A	8,350,000	406,126
Revenue bonds	Sewage Works Revenue Bonds 2007B	<u>9,594,550</u>	<u>251,650</u>
Total Wastewater		<u>22,681,550</u>	<u>1,381,654</u>
Water:			
Revenue bonds	Waterworks Revenue Bonds 2007B	7,560,450	198,350
Revenue bonds	Waterworks Revenue Bonds 1998B	555,000	291,923
Revenue bonds	Waterworks Revenue Bonds 2007A	<u>6,480,000</u>	<u>155,000</u>
Total Water		<u>14,595,450</u>	<u>645,273</u>
Totals		<u><u>\$ 38,620,985</u></u>	<u><u>\$ 2,149,165</u></u>

CITY OF GREENSBURG
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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	\$ 2,034,848
Infrastructure	330,500
Buildings	1,659,235
Improvements other than buildings	38,451
Machinery, equipment, and vehicles	5,295,819
Total governmental activities	9,358,853
Wastewater:	
Land	294,058
Buildings	33,573,097
Improvements other than buildings	18,968,472
Machinery, equipment, and vehicles	1,510,957
Total Wastewater	54,346,584
Water:	
Land	1,398,704
Buildings	10,778,186
Improvements other than buildings	13,827,446
Machinery, equipment, and vehicles	699,599
Total Water	26,703,935
Total capital assets	\$ 90,409,372

CITY OF GREENSBURG
AUDIT RESULTS AND COMMENTS

NO CHANGE ORDER ON ROOF PROJECT (Applies to the Board of Public Works)

The City obtained a quote from Whitaker Construction Design in the amount of \$55,509 for the repair of the roof at the Police Department building. The quote was approved by the Board of Public Works on March 12, 2012. The City paid Whitaker Construction Design \$65,859 for the roof repairs which resulted in a variance of \$10,350.

The invoice supporting the payment indicated the variance was due to additional work being performed. However, no change order was presented for audit to support the additional amount paid.

Indiana Code 36-1-12-18 (a) states:

"If, in the course of the construction, reconstruction, or repair of a public work project, it becomes necessary to change or alter the original specifications, a change order may be issued to add, delete, or change an item or items in the original contract. The change order becomes an addendum to the contract and must be approved and signed by the board and the contractor. "

THREE QUOTES NOT OBTAINED ON PROJECT (Applies to the Board of Public Works)

The City authorized Whitaker Construction Design to repair various buildings of the Street Department based on a quote in the amount of \$64,431. No date was stated on the quote. A review of the contract file showed the City obtained only two quotes for the project instead of three quotes.

Gary Herbert, Mayor, stated that only two quotes were obtained because the repairs were the result of storm damage and the repairs were considered an emergency and paid for with insurance monies. The minutes of the Board of Public Works did not show that the Board of Public Works declared an emergency.

Indiana Code 36-1-12-4.7 states in part:

"(a) . . . whenever a public work project is estimated to cost . . . at least fifty thousand dollars fifty thousand dollars (\$50,000) and less than one hundred fifty thousand dollars (\$150,000) . . .

(b) . . . The board shall invite quotes from at least three (3) persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes."

Indiana Code 36-1-12-9 states:

"(a) The board, upon a declaration of emergency, may contract for a public work project without advertising for bids if bids or quotes are invited from at least two (2) persons known to deal in the public work required to be done.

(b) The minutes of the board must show the declaration of emergency and the names of the persons invited to bid or provide quotes."

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE CITY OF GREENSBURG, DECATUR COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the City of Greensburg's (City) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2012. The City's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the type of requirements that could

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

October 28, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the City. The schedule and note are presented as intended by the City.

CITY OF GREENSBURG
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ended December 31, 2012

Federal Grantor Agency/ Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Cooperative Forestry Assistance	Indiana Department of Natural Resources	10.664	300FR100VFA2011	\$ <u>4,762</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Gas Creek Project	Indiana Office of Community and Rural Affairs	14.228	DR1B-09-018	<u>2,000,000</u>
<u>Department of Transportation</u>				
Highway Safety Cluster Occupant Protection Incentive Grants	Indiana Criminal Justice Institute	20.602	032NHTSA4052012	<u>2,218</u>
Total federal awards expended				<u>\$ <u>2,006,980</u></u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CITY OF GREENSBURG
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Greensburg and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

CITY OF GREENSBURG
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted deficiencies in the internal control system of the City related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the City to reduce risks to the achievement of financial reporting objectives. The City has not separated processing duties related to receipts. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.



Greensburg Clerk-Treasurer

Bridgett Weber, Clerk-Treasurer
Devan Sieg, Deputy Clerk-Treasurer
Stacie Martin, Account Specialist

CITY OF GREENSBURG CORRECTIVE ACTION PLAN

FINDING 2012-1 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

The Clerk-Treasurer has reviewed this finding and a corrective action plan is being implemented. Greensburg Common Council approved 20 hours a week for clerical help in 2014 to aid in writing accounts payable vouchers and/or accounts receivable. One staff member will perform the accounts receivables, one staff member will perform accounts payables, and one staff member will make daily deposits. While each staff member is trained in each of these areas, one staff member will not perform all duties simultaneously. Clerk-Treasurer and or designee will review transactions on a weekly basis.

Bridgett Weber, Clerk-Treasurer
Contact Person
812-663-8582

Gary Herbert, Mayor
Contact Person
812-663-3344

CITY OF GREENSBURG
EXIT CONFERENCE

The contents of this report were discussed on October 28, 2013, with Gary L. Herbert, Mayor; Bridgett C. Weber, Clerk-Treasurer; Blake O'Mara, Common Council member; and Donna M. Lecher, Utility Office Manager. The officials concurred with our audit finding.