

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF LINTON

GREENE COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
08/22/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	B. Jack Shelton	01-01-12 to 12-31-15
Mayor	John A. Wilkes	01-01-12 to 12-31-15
President of the Board of Public Works	John A. Wilkes	01-01-12 to 12-31-15
President Pro Tempore of the Common Council	Wayne F. Markle Jathan Wright	01-01-13 to 12-31-13 01-01-14 to 12-31-14
General Manager of Utilities	Brent Slover	01-01-13 to 12-31-14
Superintendent of Water Utility	W. Jeffrey Lehman	01-01-13 to 12-31-14
Superintendent of Wastewater Utility	Timothy Turpen	01-01-13 to 12-31-14
Superintendent of Electric Utility	Nicholas House	01-01-13 to 12-31-14
Superintendent of Gas Utility	W. Jeffrey Lehman	01-01-13 to 12-31-14
Superintendent of Sanitation Utility	Timothy Turpen	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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TO: THE OFFICIALS OF THE CITY OF LINTON, GREENE COUNTY, INDIANA

This report is supplemental to our audit report of the City of Linton (City), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the City, which provides our opinions on the City's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Corrective Action Plan for the Federal Findings, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

June 30, 2014

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CLERK-TREASURER
CITY OF LINTON

CLERK-TREASURER
CITY OF LINTON
FEDERAL FINDINGS

***FINDING 2013-001 - INTERNAL CONTROLS OVER THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The City of Linton did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The City should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted that seven federal grants, with a total of \$1,280,089 in expenditures, had not been reported. Audit adjustments were proposed, accepted by the City, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

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)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

CLERK-TREASURER
CITY OF LINTON
FEDERAL FINDINGS
(Continued)

- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2013-002 - INTERNAL CONTROLS OVER
FINANCIAL TRANSACTIONS AND REPORTING***

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

1. 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 incompatible activities related to receipts, utility billings and collections, disbursements, payroll and related liabilities, and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.
2. Adequate internal controls were not present to detect the following deficiency: Time cards were often not approved by the supervisor.

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)

CITY OF LINTON

JACK SHELTON, CLERK-TREASURER

86 SOUTH MAIN STREET

LINTON, INDIANA 47441

(812) 847-7014

June 27, 2014

FEDERAL FINDING 2013-001: *INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)*

Auditee Contact Person: B. Jack Shelton

Title of Contact Person: Clerk-Treasurer

Phone: 812-847-7014

Expected Completion Date: By next Federal Grant or next audit period

Corrective Action Plan:

We, the City, will implement new procedures requiring all information, including applications, pertaining to federal grants be filed with the Clerk-Treasurer's office thus insuring that all information necessary for the complete and accurate preparation of the SEFA will be available. Accordingly, we will review all such information such as the number of grants, dollar amount of awards, and amount of expenditures so that the Schedule of Expenditures of Federal Awards may be properly compiled, filed, and monitored under the authority of the Clerk-Treasurer.

In addition, prior to the submission of the SEFA, we will utilize the services of a professional consultant to review the proposed submission for potential errors and omissions.

Finally, prior to the submission of the SEFA, we will ask also a Council member to review the proposed submission to insure that it is materially correct in relation to the financial statement.

Respectfully,



B. Jack Shelton
Clerk-Treasurer



CITY OF LINTON

JACK SHELTON, CLERK-TREASURER

86 SOUTH MAIN STREET
LINTON, INDIANA 47441
(812) 847-7014

June 27, 2014

FEDERAL FINDING 2013-002: *INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING*

Auditee Contact Person: B. Jack Shelton

Title of Contact Person: Clerk-Treasurer

Phone: 812-847-7014

Expected Completion Date: By next Federal Grant or next audit period

Corrective Action Plan:

1. Deputy Clerk-Treasurer will (is now doing so) review each month, for all funds, the monthly bank reconciliations and compare the same to reported amounts presented in the financial statement to insure their correctness. Additionally, the Clerk-Treasurer will (is now doing so) present to the Council, each month, for their review and acceptance, both a complete Fund Report detailing each city fund and its current balance, and a year-to-date Appropriation Report of all appropriated accounts.
2. The proper authority will take steps to ensure that time cards are properly reviewed for their correctness and approved accordingly by the respective supervisors.

Respectfully,



B. Jack Shelton
Clerk-Treasurer



CLERK-TREASURER
CITY OF LINTON
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The following funds had overdrawn cash balances at December 31, 2013:

<u>Fund</u>	<u>Amount Overdrawn</u>
Golf Course	\$ 21,361
Swimming Pool	3,075

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

A similar comment appeared in the prior report.

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Excess Amount Overdrawn</u>
General	\$ 193,326
Fire Building Debt	4,032

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

A similar comment appeared in the prior report.

EXPENDITURES OF UTILITY FUNDS FOR PAYROLL

There are several employees that have shared responsibilities between the City and the Utilities. A review of payroll expenditures revealed that the majority of the compensation is being paid from Utility funds. The following table documents the employee position and the percentage of total compensation paid from City or Utility funds:

CLERK-TREASURER
CITY OF LINTON
AUDIT RESULTS AND COMMENTS
(Continued)

Employee Position	Funds
Mayor	2% City and 98% Utilities
Administrative Assistant	100% Utilities
Clerk-Treasurer	2% City and 98% Utilities
Deputy C-T/Utility Controller	100% Utilities
Account Analyst	100% Utilities
Superintendent of MVH, Park, Cemetery, Wastewater, and Sanitation	100% Utilities

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

PENALTIES, INTEREST, AND OTHER CHARGES

The City paid late fees to PNC Equipment Finance in the amount of \$1,079.04 because the City did not remit several lease payments on a timely basis.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

POLICE AND FIREFIGHTER PENSION BENEFITS

The review of the police and firefighter pension benefits revealed that benefits paid to retirees or surviving spouses were not calculated properly. The calculation of each payment was made using only the base salary of a first class patrolman or first class firefighter and did not include longevity increases. This resulted in the underpayment of retirement benefits to all recipients for 2013.

Indiana Code 36-8-6-9(b) states in part:

"The 1925 fund shall be used to provide a member of the police department who retires from active duty after twenty (20) or more years of active duty an annual pension equal to fifty percent (50%) of the salary of a first class patrolman in the police department, plus:

- (1) for a member who retires before January 1, 1986, two percent (2%) of the first class patrolman's salary for each year of service; or

CLERK-TREASURER
CITY OF LINTON
AUDIT RESULTS AND COMMENTS
(Continued)

- (2) for a member who retires after December 31, 1985, one percent (1%) of the first class patrolman's salary for each six (6) months of service;

of the retired member over twenty (20) years. However, the pension may not exceed in any year an amount greater than seventy-four percent (74%) of the salary of a first class patrolman."

Indiana Code 36-8-7-12.19(b) states:

"A member who has been in service twenty (20) years, upon making a written application to the fire chief, may be retired from all service with the department without a medical examination or disability. Except as provided in subsection (f), the local board shall authorize the payment to the retired member of fifty percent (50%) of the salary of a fully paid first class firefighter of the unit at the time of the payment of the pension, plus:

- (1) for a member who retires before January 1, 1986, two percent (2%) of that salary for each year of service; or
- (2) for a member who retires after December 31, 1985, one percent (1%) of that salary for each six (6) months of service;

over twenty (20) years. However, the pension in one (1) year may not exceed an amount greater than seventy-four percent (74%) of the salary of a fully paid first class firefighter."

Indiana Code 36-8-1-11(a) states in part: "'Salary of a first class patrolman or first class firefighter' means the base salary of a patrolman or firefighter plus all longevity increases . . ."

ERRORS ON CLAIMS

A test of claims identified the following deficiencies:

1. Some claims were not accompanied by adequate supporting documentation.
2. Some claims did not document a breakdown of expenditures between funds.
3. Some claims were paid from a billing statement without supporting documentation.

A similar comment appeared in the prior report.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;

CLERK-TREASURER
CITY OF LINTON
AUDIT RESULTS AND COMMENTS
(Continued)

- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

EMPLOYEE SERVICE AND TIME RECORDS

Employee time, attendance, or service records were not maintained for the Gas/Water Superintendent and the MVH/Wastewater/Sanitation Superintendent. The Personnel Policy adopted in August 2005 states in part: ". . . employees should accurately record the time they begin and end their work, as well as the beginning and ending of each meal period."

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

ORDINANCES AND RESOLUTIONS - LEAVE TIME

The City has a Personnel Policy Handbook that contains provisions concerning personal leave and compensatory leave.

All employees may accumulate up to 30 days of personal leave. Five employees had a personal leave balance over the allowed amount as of December 31, 2013.

Non-exempt employees may accumulate up to 120 hours of compensatory leave. Employees with public safety activities may accumulate up to 240 hours of compensatory leave. Two non-exempt employees had a compensatory leave balance over the allow amount as of December 31, 2013.

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

CLERK-TREASURER
CITY OF LINTON
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2014, with John A. Wilkes, Mayor; B. Jack Shelton, Clerk-Treasurer; David W. Sisk, Deputy Clerk-Treasurer; and Jathan Wright, President Pro Tempore of the Common Council.

CEMETERY
CITY OF LINTON

CEMETERY
CITY OF LINTON
AUDIT RESULT AND COMMENT

DEPOSITS

Receipts were turned over to the Clerk-Treasurer up to 129 days after the receipt date. Receipts totaling \$5,800, written from November 15, 2013 to February 20, 2014, were turned over to the Clerk-Treasurer on March 24, 2014.

One receipt written on November 12, 2013, for \$450 has not been turned into the Clerk-Treasurer's Office.

Indiana Code 5-13-6-1(c) states in part:

" . . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . . "

CEMETERY
CITY OF LINTON
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2014, with John A. Wilkes, Mayor; B. Jack Shelton, Clerk-Treasurer; David W. Sisk, Deputy Clerk-Treasurer; and Jathan Wright, President Pro Tempore of the Common Council.

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SWIMMING POOL
CITY OF LINTON

SWIMMING POOL
CITY OF LINTON
AUDIT RESULT AND COMMENT

ACCOUNTABLE ITEMS

A comparison of swimming pool daily cash collection reports and deposits with detailed cash register tapes documented numerous cash longs and shorts during the audit period. Pool managers should always ensure that daily collection reports and deposits equal detailed cash register tapes. Differences should be investigated and corrected timely.

A similar comment appeared in the prior report.

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)

SWIMMING POOL
CITY OF LINTON
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2014, with John A. Wilkes, Mayor; B. Jack Shelton, Clerk-Treasurer; David W. Sisk, Deputy Clerk-Treasurer; and Jathan Wright, President Pro Tempore of the Common Council/Pool Board member.

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MUNICIPAL UTILITIES
CITY OF LINTON

MUNICIPAL UTILITIES
CITY OF LINTON
AUDIT RESULTS AND COMMENTS

EXPENDITURES OF UTILITY FUNDS FOR PAYROLL

There are several employees that have shared responsibilities between the City and the Utilities. A review of payroll expenditures revealed that the majority of the compensation is being paid from Utility funds. The following table documents the employee position and the percentage of total compensation paid from City or Utility funds:

Employee Position	Funds
Mayor	2% City and 98% Utilities
Administrative Assistant	100% Utilities
Clerk-Treasurer	2% City and 98% Utilities
Deputy C-T/Utility Controller	100% Utilities
Account Analyst	100% Utilities
Superintendent of MVH, Park, Cemetery, Wastewater, and Sanitation	100% Utilities

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

CUSTOMER DEPOSITS

The detailed customer deposit register did not reconcile with the amounts recorded on the Clerk-Treasurer's ledger as Meter Deposits. In addition, the Meter Deposit bank account was not reconciled to the ledger at year end. A similar comment appeared in the prior report.

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

EMPLOYEE SERVICE AND TIME RECORDS

Employee time, attendance, or service records were not maintained for the Gas/Water Superintendent and the MVH/Wastewater/Sanitation Superintendent. The Personnel Policy Handbook adopted in August 2005 states in part: ". . . employees should accurately record the time they begin and end their work, as well as the beginning and ending of each meal period."

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

MUNICIPAL UTILITIES
CITY OF LINTON
AUDIT RESULTS AND COMMENTS
(Continued)

ERRORS ON CLAIMS

A test of claims identified the following deficiencies:

1. Some claims were not accompanied by adequate supporting documentation.
2. Some claims did not document a breakdown of expenditures between funds.
3. Some claims were paid from a billing statement without supporting documentation.

A similar comment appeared in the prior report.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

ACCOUNTABLE ITEMS

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit. We tested the documentation maintained to account for the money collected as a result of sales related to utility billing. Of the documents tested, 74 daily deposits did not agree with the customer billing summaries. Total deposits were \$464.18 less than the supporting documentation indicated should have been deposited. This excluded the month of June, for which the supporting documentation could not be located.

Controls over sales of accountable items were not sufficient to allow further analysis or conclusions related to these transactions.

A similar comment appeared in the prior report.

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)

MUNICIPAL UTILITIES
CITY OF LINTON
AUDIT RESULTS AND COMMENTS
(Continued)

UTILITY RECEIPTS TAX

The calculation of Utility Receipts Tax (URT) erroneously included tax exempt receipts and sales tax receipts, resulting in the utilities overpaying the URT due to the Indiana Department of Revenue.

The Utility Receipts Tax is imposed upon the receipt of the entire taxable gross receipts of a taxpayer that is a resident or domiciliary of Indiana, and the taxable gross receipts derived from activities or business or any other sources within Indiana by a taxpayer that is not a resident or domiciliary of Indiana. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

All questions concerning the law or procedure for paying the utility receipts tax should be directed to the Indiana Department of Revenue, Indiana Government Center North, Indianapolis, Indiana 46204.

DELINQUENT WASTEWATER ACCOUNTS

Delinquent wastewater fees and penalties had not been recorded with the County Recorder nor were they certified to the County Auditor which would result in a lien against the property. A similar comment appeared in the prior report.

Indiana Code 36-9-23-33 states in part:

"(b) Except as provided in subsection (l), the officer charged with the collection of fees and penalties assessed under this chapter shall enforce their payment. As often as the officer determines is necessary in a calendar year, the officer shall prepare either of the following:

(1) A list of the delinquent fees and penalties that are enforceable under this section, which must include the following:

(A) The name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent.

(B) A description of the premises, as shown by the records of the county auditor.

(C) The amount of the delinquent fees, together with the penalty.

(2) An individual instrument for each lot or parcel of real property on which the fees are delinquent.

(c) The officer shall record a copy of each list or each individual instrument with the county recorder . . .

(e) Using the lists and instruments prepared under subsection (b) and recorded under subsection (c), the officer shall, not later than ten (10) days after the list or each individual instrument is recorded under subsection (c), certify to the county auditor a list of the liens that remain unpaid for collection in the next May."

MUNICIPAL UTILITIES
CITY OF LINTON
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2014, with John A. Wilkes, Mayor; B. Jack Shelton, Clerk-Treasurer; David W. Sisk, Deputy Clerk-Treasurer, Jathan Wright, President Pro Tempore of the Common Council; and Brent Slover, General Manager of Utilities.