

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF  
TOWN OF SELLERSBURG  
CLARK COUNTY, INDIANA  
January 1, 2004 to December 31, 2005



**FILED**  
7/19/06



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	David L. Kinder	01-01-04 to 12-31-07
President of the Town Council	Douglas J. Reiter	01-01-04 to 12-31-06
Director of Municipal Works	Kenneth J. Alexander	01-01-06 to 12-31-06
President of the Park Board	Terry Langford Janet Rudd	01-01-04 to 12-31-05 01-01-06 to 12-31-06



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF SELLERSBURG, CLARK COUNTY, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of the Town of Sellersburg (Town), for the period of January 1, 2004 to December 31, 2005. The Town's management is responsible for the schedules. Our responsibility is to express an opinion based on our examination.

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

In our opinion, the schedules referred to above present fairly, in all material respects, the cash transactions of the Town for the years ended December 31, 2004 and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

June 20, 2006

TOWN OF SELLERSBURG  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, ENTERPRISE, AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2004

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
<b>Governmental Funds:</b>				
General	\$ 37,630	\$ 1,649,985	\$ 1,928,553	\$ (240,938)
Motor Vehicle Highway	825,879	298,869	302,638	822,110
Local Road and Street	281,457	62,954	84,472	259,939
Park and Recreation	68,627	55,626	108,063	16,190
Police Station	972	13,760	6,975	7,757
DUI Task Force	748	58,963	49,918	9,793
Law Enforcement Continuing Education	47,580	8,600	11,079	45,101
Highway Safety Plan	3,743	-	3,743	-
Federal Grants	13	-	13	-
Clark County Youth Coalition	7,672	-	7,672	-
Group Insurance	6,700	12,550	-	19,250
Cumulative Capital Improvement	46,968	22,655	22,923	46,700
Cumulative Capital Development	148,504	27,388	32,430	143,462
Police Building	14,171	-	14,171	-
<b>Enterprise Funds:</b>				
Water Operating	171,000	1,007,897	861,653	317,244
Water Debt Service Reserve	260,952	301,520	313,235	249,237
Water Customer Deposits	176,002	71,450	27,221	220,231
Water Improvement	481,022	12,336	17,883	475,475
Wastewater Operating	277,945	1,453,915	1,610,447	121,413
Wastewater Bond and Interest	3,113	382,805	391,308	(5,390)
Wastewater Debt Service Reserve	387,109	10,727	10,836	387,000
Wastewater Improvement	440,696	11,335	68,341	383,690
Wastewater Reserve	1,215,302	779,085	123,447	1,870,940
Wastewater Expansion	-	86,800	17,500	69,300
Wastewater Construction	1,500,000	-	1,500,000	-
<b>Fiduciary Funds:</b>				
Police Officers' Pension	194,841	53,391	78,219	170,013
Town Court	-	101,010	54,595	46,415
Payroll	21,517	1,363,948	1,385,390	75
<b>Totals</b>	<u>\$ 6,620,163</u>	<u>\$ 7,847,569</u>	<u>\$ 9,032,725</u>	<u>5,435,007</u>

The accompanying notes are an integral part of the schedules.

TOWN OF SELLERSBURG  
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
ALL GOVERNMENTAL, ENTERPRISE, AND FIDUCIARY FUND TYPES  
As Of And For The Year Ended December 31, 2005

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
<b>Governmental Funds:</b>				
General	\$ (240,938)	\$ 2,268,942	\$ 2,281,632	\$ (253,628)
Motor Vehicle Highway	822,110	292,368	523,622	590,856
Local Road and Street	259,939	63,952	190,023	133,868
Park and Recreation	16,190	96,669	98,396	14,463
Police Station	7,757	2,160	7,250	2,667
Police Grants	9,793	49,414	46,664	12,543
Law Enforcement Continuing Education	45,101	8,493	15,531	38,063
Group Insurance	19,250	10,310	-	29,560
Downtown Revitalization	-	29,850	29,850	-
Cumulative Capital Improvement	46,700	18,767	27,873	37,594
Cumulative Capital Development	143,462	61,473	91,007	113,928
<b>Enterprise Funds:</b>				
Water Operating	317,244	955,111	954,853	317,502
Water Debt Service Reserve	249,237	312,000	305,545	255,692
Water Customer Deposits	220,231	59,960	15,662	264,529
Water Improvement	475,475	12,336	71,014	416,797
Wastewater Operating	121,413	1,795,814	1,545,053	372,174
Wastewater BAN	-	50,000	18,169	31,831
Wastewater Bond and Interest	(5,390)	396,572	391,182	-
Wastewater Debt Service Reserve	387,000	-	-	387,000
Wastewater Improvement	383,690	-	39,281	344,409
Wastewater Reserve	1,870,940	481,210	1,285,081	1,067,069
Wastewater Expansion	69,300	184,800	3,920	250,180
<b>Fiduciary Funds:</b>				
Police Officers' Pension	170,013	75,544	86,405	159,152
Hurricane Relief Fund	-	7,939	7,939	-
Town Court	46,415	225,258	238,193	33,480
Payroll	75	1,480,896	1,479,810	1,161
<b>Totals</b>	<u>\$ 5,435,007</u>	<u>\$ 8,939,838</u>	<u>\$ 9,753,955</u>	<u>4,620,890</u>

The accompanying notes are an integral part of the schedules.

TOWN OF SELLERSBURG  
NOTES TO SCHEDULES

Note 1. Introduction

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

Note 2. Fund Accounting

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

Note 3. Budgets

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

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Town in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

Note 5. Deposits and Investments

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

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

TOWN OF SELLERSBURG  
NOTES TO SCHEDULES  
(Continued)

Note 6. Pension Plans

A. Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The Town contributes to the Indiana Public Employees' Retirement Fund (PERF), 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 PERF Board, most requirements of the system, and give the Town 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% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF. The Town's contributions to the plan for the years ending December 31, 2005; 2004; and 2003 were \$14,077; \$18,062; and \$10,118; respectively.

2. 1925 Police Officers' Pension Plan

Plan Description

The Town contributes to the 1925 Police Officers' Pension Plan which 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.

TOWN OF SELLERSBURG  
NOTES TO SCHEDULES  
(Continued)

Funding Policy and Annual Pension Cost

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

The Town has no active employees under the pension plan. Payments to plan members and beneficiaries were \$86,293; \$62,857; and \$60,105; in years ending December 31, 2005; 2004; and 2003 respectively.

B. Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The primary government contributes to the 1977 Police Officers' and Firefighters' Pension and Disability Fund, a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Employees' Retirement Plan (PERF) for all police officers and firefighters hired after April 30, 1977.

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 55 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 55. The plan also provides for death and disability benefits.

PERF 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:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Costs

Plan members are required to contribute 6% of the first-class police officers' and firefighters' salary and the primary government is to contribute at an actuarially determined rate. The current rate, which has not changed since the inception of the plan, is 21% of the first-class police officers' and firefighters' salary. The contribution requirements of plan members and the primary government are established by the Board of Trustees of PERF. The primary government's contributions to the plan for the years ending December 31, 2005, 2004, and 2003, were \$104,007, \$93,466, and \$87,089, respectively, equal to the required contributions for each year.

TOWN OF SELLERSBURG  
NOTES TO SCHEDULES  
(Continued)

Note 7. Long-Term Debt

The Town has entered into various debts such as water utility improvement refunding bonds; wastewater utility improvement refunding bonds; a capital lease for a police/utilities building; a capital lease for a wastewater treatment belt-press; a capital lease for a vacuum truck; and a capital lease for police cars.

The outstanding principal at December 31, 2005, was \$1,275,000 for the water utility improvement refunding bonds; \$3,165,000 for the wastewater utility improvement refunding bonds; \$331,987 for the police/utilities building capital lease; \$78,400 for the wastewater treatment belt-press capital lease; \$166,682 for the vacuum truck capital lease; and \$79,921 for the police cars capital lease.

Note 8. Construction Project

On April 11, 2005, the Town's Wastewater Utility awarded a construction contract for improvements to the wastewater treatment plant in the amount of \$2,550,000. By year-end 2005, \$26,521 in change orders were approved, bringing the total estimated cost of the project to \$2,576,521. Through December 31, 2005, the Wastewater Utility had paid the contractor \$1,166,287 and held retainage of \$22,892. The estimated remaining cost of the project as of December 31, 2005, was \$1,387,342.

Note 9. Long-Term Receivable

The Town of Clarksville entered into an agreement with the Town of Sellersburg's Water Utility (Water Utility) on March 3, 1990. The Water Utility agreed to provide service to an area located in the Town of Clarksville. The Town of Clarksville agreed to reimburse the Water Utility for the cost of a water tower the Water Utility built for that purpose by paying the Water Utility \$12,336 per year through 2011. On December 31, 2005, the Town of Clarksville owed \$74,010 to the Water Utility.

Note 10. Subsequent Events

Effective January 1, 2006, the Town terminated contracts with Environmental Management Corporation (EMC) for operation of the Town's water and wastewater utilities and solid waste disposal and began operating the utilities and solid waste disposal with Town employees, under the management of the Director of Municipal Works. Total payments to EMC for monthly operating fees and other charges were \$1,089,559 and \$1,277,143 in 2005 and 2004 respectively.

On December 12, 2005, the Town Council awarded a contract for sewer improvements in the amount of \$1,599,000 with construction beginning in 2006.

TOWN OF SELLERSBURG  
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES (Applies to Clerk-Treasurer, Wastewater and Water Utilities)

The cash balance of the General Fund was overdrawn by \$240,938 and \$253,628 on December 31, 2004, and December 31, 2005, respectively. The cash balance of the Wastewater Utility's Bond and Interest Fund was overdrawn by \$5,390 on December 31, 2004.

Cash balances of other funds in shared bank accounts were used to offset the overdrawn cash balances for the respective funds.

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)

INTERNAL CONTROLS (Applies to Park Department)

Controls for receipts generated by the operation of the swimming pool in 2005 were insufficient as described below:

1. The Pool Manager deposited collections daily and prepared a daily Report of Collections. Town procedures required the day's cash register tapes from pool admissions and from concession sales to be attached to the Report of Collections and for the Report of Collections to be submitted to the Clerk Treasurer's office on a daily basis.

Cash register tapes were not attached to the Report of Collections and the Report of Collections were not submitted to the Clerk-Treasurer's office on a daily basis.

2. We tested daily receipts by tracing Reports of Collections to cash register tapes and to deposits. Deposits agreed with amounts shown on the Report of Collections. However, there were differences between the cash registers' totals and the amounts reported on the daily Reports of Collections. Admissions differed on 6 of 10 days tested. Concessions differed on all 10 days tested.

There were no procedures in place requiring reconciliation between the amounts shown on the cash register tapes and the amounts reported on the Reports of Collections.

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)

BUILDING DEPARTMENT RECEIPTS

We found the following deficiencies regarding the internal controls over Building Department receipts:

1. Duplicate receipt books presented for examination were not always used in a sequential manner. For instance, we found one receipt book containing receipts numbered 1800 to 1949 dated September 10, 2004 to May 17, 2005. The second receipt book contained receipts numbered 1500 to 1649 and had receipts dated May 17, 2005 to December 30, 2005.

TOWN OF SELLERSBURG  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Controls over receipting, disbursing, recording and accounting for 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)

2. We found one instance in May of 2005 where \$205 received from a variance fee was deposited; however, no receipt was issued.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making the payment. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CUSTOMER DEPOSIT REGISTER (Applies to Water and Wastewater Utilities)

We found the following deficiencies regarding the accounting for customer deposits:

1. The detailed customer deposit registers are incomplete and the totals do not reconcile with the customer deposit amount recorded in the cash ledger.

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

2. The cash ledger contains an account for Utility Meter Deposits. It shows a balance for all deposits received for the utilities. It does not show the respective cash balances for the Water and Wastewater Utility separately.

Separate records prescribed or approved by the State Board of Accounts will be maintained for water, wastewater, electric, and gas utilities following the Uniform System of Accounts for each utility published by the National Association of Regulatory Utility Commissioners. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

A similar comment was made in the prior State Board of Accounts Audit Report B24211.

REMITTANCE OF STATE FINES (Applies to the Clerk-Treasurer)

The Town Court has been collecting state fines since its inception in March, 2004. However, the Clerk-Treasurer's office has been distributing state fine collections in the same manner as court costs. The Town has sent 20% of the state fines to the county, retained 25% for the Town's General Fund, and sent part of the remaining 55% directly to the state by including the state fines with the semi-annual court costs remitted.

Indiana Code 34-28-5-5(c) states: "Except for costs, the funds collected as judgments for violations of statutes defining infractions shall be deposited in the state general fund."

Fines assessed for violations of state statutes shall be sent to the County Auditor for deposit in the state general fund. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 3)

TOWN OF SELLERSBURG  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (Applies to Clerk-Treasurer)

In 2004, the Town began receiving county economic development income tax distributions from Clark County. The Town did not establish an economic development income tax fund to receive the distributions.

Indiana Code 6-3.5-7-13.1 (a) states in part: " The fiscal officer of each . . . town for a county in which the county economic development income tax is imposed shall establish an economic development income tax fund. . . the revenue received . . . by a town under this chapter shall be deposited in the unit's economic development income tax fund."

ANNUAL REPORT (Applies to Clerk-Treasurer)

We found the following error on the Town's 2004 Annual Report:

The following funds were reported as having cash balances on hand at December 31, 2003, but were not included in the 2004 Annual Report's cash balances at January 1, 2004:

- a. Clark County Youth Grant.
- b. Federal Grants
- c. Highway Safety Plan

Accordingly, the beginning fund balance total for the 2004 annual report was \$11,428 less than the 2003 annual report's ending fund balance total.

The above occurred due to the above cash balances being combined into a new fund titled Police Grant fund without showing the corresponding transfer in and out.

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

COLLECTION POLICY (Town Council)

The Town Council does not have a written policy addressing bad debts, shut-offs, write-offs, etc.

A similar comment was made in the prior State Board of Accounts Audit Report B24211.

The governing board over a water, gas or electric utility should adopt written policies dealing with unclaimed meter deposits, bad debts, due dates, write-offs, NSF Checks, etc. The governing board over a Wastewater Utility should also adopt written collection policies for those areas not covered by statute. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN OF SELLERSBURG  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CAPITAL ASSET RECORDS (Applies to Clerk-Treasurer and Utilities)

The Town does not maintain sufficient detailed records of capital assets for its governmental and enterprise funds. The costs of some capital assets are recorded in a computerized asset report showing capital assets by fund, department or utility. However, records providing historical costs for some of the capital assets are not available, and records classifying and summarizing the capital assets are incomplete.

A similar comment was made in the prior State Board of Accounts Audit Report B24211.

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

POOL FEES (Applies to Park Board)

Documentation was not presented for audit showing the Parks Board approved fees for season passes, daily admissions, pool parties, etc.

A similar comment was made in the prior State Board of Accounts Audit Report B24211.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CASH CHANGE (Applies to Town Court and Clerk-Treasurer)

The Clerk-Treasurers office is required to accept payments for business related to the Town Court. The Town Council has not approved a cash change fund for these payments. As a result, there were instances when cash would be required to be taken from the previous day's deposit in order to provide change. The cash obtained from the previous day's deposit was replaced with a check or money order received during the current day's business. The method of making deposits results in collections not being deposited in the same manner received.

All funds should be deposited in the same form in which they were received. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

Indiana Code 36-1-8-2(a) states: "The fiscal body of a political subdivision may permit any of its officers or employees having a duty to collect cash revenues to establish a cash change fund. Such a fund must be established by a warrant drawn on the appropriate fund of the political subdivision in favor of the officer or employee, in an amount determined by the fiscal body, without need for appropriation to be made for it."

TOWN OF SELLERSBURG  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

WASTEWATER CASH RESERVE FUND (Applies to Town Council)

The Town has established a cash reserve fund for the Wastewater Utility under the provisions of Indiana Code 8-1.5-3-11. The ordinance provides for tap-in fees to be placed in the cash reserve fund. However, Indiana Code 8-1.5-3-11 does not apply to wastewater utilities; therefore the ordinance establishing a wastewater cash reserve fund needs to be replaced or amended. As there is no specific statute authorizing cash reserve funds for wastewater utilities, one may only be established under the provisions of . . . "home rule." Due care needs to be taken that there is no conflict with bond ordinance provisions.

A similar comment was made in the prior State Board of Accounts Audit Report B24211.

Indiana Code 36-1-3-6 states: "(a) If there is a constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must do so in that manner. (b) If there is no constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must either: (1) adopt an ordinance prescribing a specific manner for exercising the power; or (2) comply with a statutory provision permitting a specific manner for exercising the power. (c) An ordinance under subsection (b) (1) must be adopted as follows: (1) In a municipality, by the legislative body of the municipality.

TOWN OF SELLERSBURG  
EXIT CONFERENCE

The contents of this report were discussed on June 20, 2006, with Kenneth J. Alexander, Director of Municipal Works; David L. Kinder, Clerk-Treasurer; and Douglas J. Reiter, President of the Town Council. The officials concurred with our findings.

The contents of the report concerning the Park Department were separately discussed with Janet Rudd on June 20, 2006. She concurred with our findings concerning the Park Department.