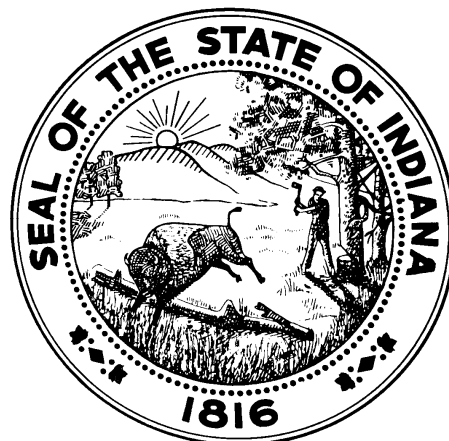


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
CITY OF RISING SUN
OHIO COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
12/27/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rae Baker Gipson	01-01-04 to 12-31-07
Mayor	William A. Marksberry	01-01-04 to 12-31-07
President of the Board of Public Works	William A. Marksberry	01-01-04 to 12-31-07
President of Common Council	William A. Marksberry	01-01-04 to 12-31-07
President of the Utility Service Board	Steve Brett	01-01-06 to 12-31-07
Superintendent of Utilities	William H. Clifton III	01-01-06 to 12-31-07
Utility Office Manager	Evon Sue Bovard	01-01-06 to 12-31-07



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

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CITY OF RISING SUN, OHIO COUNTY, INDIANA

We have examined the financial information presented herein of City of Rising Sun (City), for the period of January 1, 2006 to December 31, 2006. The City's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

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

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the City for the year ended December 31, 2006, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the basic financial information. They have not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

November 15, 2007

CITY OF RISING SUN
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL, PROPRIETARY, AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2006

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
General	\$ (34,843)	\$ 1,828,424	\$ 1,546,936	\$ 246,645
Motor Vehicle Highway	131,337	343,000	356,250	118,087
Local Road and Street	3,437	11,522	-	14,959
Park and Recreation	78,907	77,096	169,756	(13,753)
Economic Development	50,223	51,073	12,112	89,184
Criminal Investigation	10,393	-	2,568	7,825
Law Enforcement Continuing Education	8,562	3,027	1,952	9,637
Rainy Day Fund	44,752	-	-	44,752
Riverboat	8,502,590	8,827,376	7,113,666	10,216,300
Revenue Sharing Fund	460,731	1,335,864	1,116,686	679,909
Cumulative Capital Improvement	7,556	8,825	7,000	9,381
Cumulative Capital Development	11,274	39,954	23,112	28,116
Box Truck Grant	(3,378)	3,378	-	-
Economic Development Implementation Grant	(31,667)	31,667	-	-
Mayors Youth Grant	265	-	265	-
Restroom Grant	6,367	-	6,367	-
Game Day Promotions Grant	10,000	-	10,000	-
Signage Grant	-	25,000	11,121	13,879
Business Park Grant	-	47,500	46,906	594
Park Feasibility Grant	-	1,000	-	1,000
IACT Hometown Matter	-	4,000	4,000	-
Spring Leadership Grant	-	5,000	5,000	-
Trailer Grant	-	6,480	6,480	-
Printer Grant	-	600	600	-
Skateboard Park Landscape Grant	-	600	-	600
Trash and Garbage Pickup	21,227	92,907	89,455	24,679
Proprietary Funds:				
Electric Operating	1,098,619	3,278,327	3,089,915	1,287,031
Electric Depreciation	22,801	-	-	22,801
Electric Working	575	-	-	575
Electric Customer Deposit	115,736	28,000	18,723	125,013
Electric Bond and Interest	1,666	-	-	1,666
Water Operating	288,114	468,694	346,322	410,486
Water Capacity	55,196	7,619	-	62,815
Water Depreciation	4,939	-	-	4,939
Water Customer Deposit	21,037	4,725	3,255	22,507
Water Bond and Interest	161	-	-	161
Wastewater Operating	80,698	433,754	371,695	142,757
Wastewater Construction	1,023,178	5,500,000	6,465,182	57,996
Wastewater Retainage - Reynold's	-	446,775	-	446,775
Wastewater Capacity	64,457	9,223	-	73,680
Payroll - Utility	98	628,357	628,158	297
Broadband	5,260	88,516	75,530	18,246
Fiduciary Funds:				
Payroll - City	13,581	1,131,476	1,133,011	12,046
Park Security Deposit	1,275	6,665	7,339	601
Totals	<u>\$ 12,075,124</u>	<u>\$ 24,776,424</u>	<u>\$ 22,669,362</u>	<u>\$ 14,182,186</u>

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

CITY OF RISING SUN
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The City was established under the laws of the State of Indiana. The City provides 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, electric, water, wastewater, sanitation, broadband, urban redevelopment, and economic development.

Note 2. Fund Accounting

The City 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 City 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. All property taxes collected by the County Treasurer and available for distribution were distributed to the City on or prior to December 31 of the year collected.

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 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.

CITY OF RISING SUN
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plans

A. Agent Multiple-Employer Defined Benefit Pension Plan

Public Employees' Retirement Fund

Plan Description

The City 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 District 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.

B. Cost-Sharing Multiple-Employer Defined Benefit Plan

1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The City 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.

CITY OF RISING SUN
NOTES TO FINANCIAL INFORMATION
(Continued)

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 City 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 City are established by the Board of Trustees of PERF.

CITY OF RISING SUN
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

December 31, 2006

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,423,700
Infrastructure	3,702,402
Buildings	3,226,534
Improvements other than buildings	5,516,820
Machinery and equipment	1,164,052
Construction in progress	<u>254,633</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 16,288,141</u>
<u>Primary Government</u>	<u>Ending Balance</u>
Business-type activities:	
Water Utility:	
Capital assets, not being depreciated:	
Land	\$ 88,000
Buildings	698,367
Improvements other than buildings	1,081,238
Machinery and equipment	<u>144,591</u>
 Total Water Utility capital assets	 <u>2,012,196</u>
Wastewater Utility:	
Capital assets, not being depreciated:	
Construction in progress	8,218,342
Buildings	8,305,737
Improvements other than buildings	1,392,869
Machinery and equipment	<u>166,776</u>
 Total Wastewater Utility capital assets	 <u>18,083,724</u>
Electric Utility:	
Capital assets, not being depreciated:	
Land	82,715
Buildings	408,671
Improvements other than buildings	768,852
Machinery and equipment	<u>425,696</u>
 Total Electric Utility capital assets	 <u>1,685,934</u>
Broadband Utility:	
Capital assets, not being depreciated:	
Machinery and equipment	<u>133,705</u>
 Total Broadband Utility capital assets	 <u>133,705</u>
 Total business-type activities capital assets	 <u>\$ 21,915,559</u>

CITY OF RISING SUN
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2006

The City has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Business-type Activities:		
Wastewater Utility		
Notes and Loans	\$ 8,000,000	\$ 366,403

CITY OF RISING SUN
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN FUND BALANCES (Applies to Clerk-Treasurer)

The Park and Recreation Fund was overdrawn in 2006.

The fund 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)

ERRORS ON CLAIMS (Applies to all Utilities and Clerk-Treasurer)

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

- (1) Claims were not signed by the fiscal officer.
- (2) Claim or invoice did not reflect evidence in support of the receipt of goods or services.

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; . . .
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct."

ANNUAL REPORT (Applies to Clerk-Treasurer)

An annual report for 2006 as submitted to the Indiana State Board of Accounts, and as published, did not include all Utility funds. Also, the Annual Report did not show the proper disbursements for the City Trash and Garbage Pickup Fund.

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

CITY OF RISING SUN
EXAMINATION RESULTS AND COMMENTS
(Continued)

TIMELY RECORDKEEPING (Applies to the Utilities)

We noted instances of customer payments that were posted to the individual accounts up to 11 days after payments were received.

A similar comment was made in the prior Report B28188.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

FEES (Applies to Water Utility and Broadband Utility)

(1) Customer Fire Protection Fees (Water Utility)

On October 7, 2004, the City Council adopted a rate schedule that increased Water Utility rates by 10% per year for five years. The rate schedule did not include provisions for an increase in the public fire protection (hydrant rental fee) costs recovered from customers. However, in 2005 and 2006, the rate for hydrant rental fees was increased from \$1.82 to \$2.20, per month.

A similar comment was included in the prior Report B28188.

(2) Broadband Penalties (Broadband Utility)

The City created a Broadband Utility in November of 2005. They passed an ordinance with a rate schedule, but did not include provisions for various other fees being charged, including penalties, disconnection fees, reconnection fees, and/or fees for not returning broadband equipment when service is canceled.

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)

CITY OF RISING SUN
OTHER REPORTS

The examination report presented herein was prepared in addition to another official report prepared for the individual City office listed below:

Redevelopment

CITY OF RISING SUN
EXIT CONFERENCE

The contents of this report were discussed on November 15, 2007, with William A. Marksberry, Mayor; Rae Baker Gipson, Clerk-Treasurer; William H. Clifton III, Superintendent of Utilities; Evon Sue Bovard, Utility Office Manager; and Tammy J. Johns, Deputy Clerk-Treasurer. The official response has been made a part of this report and may be found on pages 14 through 21.

**RAE BAKER GIPSON
CLERK TREASURER
CITY OF RISING SUN**

**200 North Walnut Street
PO Box 172
Rising Sun, IN 47040
Phone (812) 438-2475
Fax (812) 438-3561**

12/10/07

State Board of Accounts
302 West Washington Street
4th Floor, Room E418
Indianapolis, IN 46204-2765

RE: Examination Results and Response

As Clerk Treasurer of the City of Rising Sun I would like to make a response to the items noted on the Examination and discussed with me on November 15, 2007. I have attached a copy of these for your convenience.

Overdrawn Fund Balance—The Park and Recreation Fund was in the red as of December 31, 2006. The fund was only in the red in December of 2006; from January through November the fund was not in the red. The Park and Recreation Fund is a part of a sweep account and there was no overdrawn account as the City bank statement balance was over \$4 million even with the Park balance at (13,752.98).

List of Employees Not Filed with County Treasurer—This was filed with the Treasurer in January of 2007 and a copy has been attached.

Errors on Claims—I understand the major concern with claims is the docket of the Rising Sun Municipal Utilities has not been signed by the Clerk Treasurer on a monthly basis. I also understand the monthly claim docket is prepared by the Office Manager. Then it is submitted by the Utility Superintendent to the Utility Service Board for approval. I will work with the Utility Superintendent and Office Manager to ensure I have signed this docket in the future; and as in the past will carefully audit and certify invoices before payment is made.

Annual Report—After discussions with Todd Knobbe, Field Examiner, SBOA, corrections have been made to the 2006 City Waste Fund balance and in the future a more complete check reconciliation will be done on this fund on a monthly basis.

Timely Recordkeeping (Utilities)—The RS Municipal Utilities will discuss options with software provider of ways to expedite posting of customer payments.

Fees (Utilities)—1. Customer Fire Protection Fees—RS Municipal Utilities is having consultant, O.W. Krohn & Associates revise the water ordinance to include provisions for hydrant rental fees. 2. Broadband Penalties—This ordinance is being amended to include provisions for penalties, disconnection, reconnection fees, and penalties for not returning broadband equipment when the service is canceled.

Sincerely,



Rae Baker Gipson, Clerk Treasurer
City of Rising Sun

Cc: William A. Marksberry, Mayor
Lane A. Siekman, City Attorney
Trey Clifton, Utility Superintendent
Sue Bovard, Utility Office Manager

100R Report

Certified Mail Report
Of Names, Addresses, Duties And Compensation
Of Public Employees In The Employ Of

City of Rising Sun

Of

Rising Sun

January 2007

Prepare, make and sign this report during month of January each year and file with the State Examiner, SBA, 302 W Washington Street, Room E418, Indianapolis, Indiana 46204, in compliance with Chapter 100, Acts 1943

TO ALL OFFICIALS (elective or appointed), EXECUTIVES AND THOSE IN CHARGE:

Pursuant to Chapter 100, Acts of 1943, list below the name, address, duties and compensation of each officer, employee and agent in your office, department, board commission or institution during the month of January, and send this report, properly certified, to the office of the State Examiner, SBA, 302 W Washington Street, Room E-418, Indianapolis, Indiana 46204, for filing as a public record.

The rate and amount of compensation shown for each person should be that payable during the current month (January).

*All employees paid current on real + personal property taxes
for tax year 2005 payable in 2006.*

Attest: Al Braun Ohio Co. Treasurer

3/2/07

Name of Officer, Employee Or Agent	Address	Duties	Compensation	Times Paid Per Year
✓ 1. Baker, Douglas A	PO Box 172 Rising Sun, IN 47040	Street Laborer	16.74 Hourly	26
✓ 2. Ballard, Stanley D	PO Box 172 Rising Sun, IN 47040	Street Commissioner	1580.07 Salary	26
✓ 3. Bovard, Tim A.	PO Box 172 Rising Sun, IN 47040	Street Laborer	16.74 Hourly	26
✓ 4. Bovard, Paul W	PO Box 172 Rising Sun, IN 47040	Senior Street Laborer	17.42 Hourly	26
✓ 5. Brown, Gerald L	PO Box 172 Rising Sun, IN 47040	Councilmember	1404.97 Salary	4
✓ 6. Browning, Brian W	PO Box 172 Rising Sun, IN 47040	Police Lieutenant	17.42 Hourly	26
✓ 7. Browning, Brian W	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
✓ 8. Bruns, Bobbi	PO Box 172 Rising Sun, IN 47040	Part Secretary Minutes	51.75 Hourly	12
✓ 9. Colen, Lowell Ross	PO Box 172 Rising Sun, IN 47040	Police Patrol 1st Class	16.29 Hourly	26
✓ 10. Cook, Mona D	PO Box 172 Rising Sun, IN 47040	Executive Secretary	14.27 Hourly	26
✓ 11. Elbright, Tamara J	PO Box 172 Rising Sun, IN 47040	Main Street Director	1724.72 Salary	26
✓ 12. Gipson, Rae Baker	PO Box 172 Rising Sun, IN 47040	Clerk-Treasurer	1559.91 Salary	26
✓ 13. Gipson, Abbey E	PO Box 172 Rising Sun, IN 47040	Extra Clerical	10.76 Hourly	26
✓ 14. Guard, Leroy	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
✓ 15. Hannan, Delena D	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
✓ 16. Hautman, Edward	PO Box 172 Rising Sun, IN 47040	BZA Chairperson	569.25 Salary	2
✓ 17. Hautman, Edward	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
✓ 18. Hewitt, David P	PO Box 172 Rising Sun, IN 47040	Chief of Police	1633.64 Salary	26
✓ 19. Hornsby, Iva L	PO Box 172 Rising Sun, IN 47040	Extra Clerical	10.76 Salary	26
✓ 20. Johns, Tamara J	PO Box 172 Rising Sun, IN 47040	2nd Dpty Clerk-Treasurer	13.99 Hourly	26

OHIO COUNTY REPORT
Sorted by Employee Name

Page : 3
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Name of
Officer, Employee
Or Agent

Times Paid
Per Year

Compensation

Duties

Address

Name of Officer, Employee Or Agent	Address	Duties	Compensation	Times Paid Per Year
21. Kinnett, Jeffrey Y	PO Box 172 Rising Sun, IN 47040	Street Laborer	16.74 Hourly	26
22. Kinnett, Jeffrey Y.	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
23. Kirkpatrick, Judy A.	PO Box 172 Rising Sun, IN 47040	Park Sr. Bldg. Janitorial	12.06 Hourly	26
24. Liggett, Michael L	PO Box 172 Rising Sun, IN 47040	Park Director	1169.79 Salary	26
25. Marksberry, William A	PO Box 172 Rising Sun, IN 47040	Mayor	1076.40 Salary	26
26. McIntosh, Frankie D	PO Box 172 Rising Sun, IN 47040	Police Sergeant	16.99 Hourly	26
27. Menke, Tina M.	PO Box 172 Rising Sun, IN 47040	City Hall Janitorial	12.06 Hourly	26
28. Miller, Richard A	PO Box 172 Rising Sun, IN 47040	Police Patrol 1st Class	16.29 Hourly	26
29. Northcutt, Michael W	PO Box 172 Rising Sun, IN 47040	Project Manager	19.50 Hourly	26
30. Padgett, Michael D	PO Box 172 Rising Sun, IN 47040	Councilmember	1404.97 Salary	4
31. Phelps, Larissa L	PO Box 172 Rising Sun, IN 47040	BZA/PC Secretary	931.50 Salary	2
32. Pitts, Marty J.	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
33. Rimsicid, Norman R	PO Box 172 Rising Sun, IN 47040	Police Patrol 1st Class	16.29 Hourly	26
34. Rimsicid, Norman R	PO Box 172 Rising Sun, IN 47040	POLICE CANINE PAY	200.00 Salary	12
35. Ruch, Mary K	PO Box 172 Rising Sun, IN 47040	2nd Dply.Clerk-Treasurer	13.52 Hourly	26
36. Ruxton, Phil	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
37. Scott, Stephanie	PO Box 172 Rising Sun, IN 47040	Councilmember	1404.97 Salary	4
38. Siekman, Wayne	PO Box 172 Rising Sun, IN 47040	Police Patrol 1st Class	16.29 Hourly	26
39. Siekman, Lane A	PO Box 172 Rising Sun, IN 47040	City Attorney	1076.40 Salary	26
40. Siekman, Angeli J.	PO Box 172 Rising Sun, IN 47040	Councilmember	1404.97 Salary	4

IVUK Report
Sorted by Employee Name

Name of
Officer, Employee
Or Agent

Address


Duties Compensation Times Paid Per Year

41. Singler, Denise L	PO Box 172 Rising Sun, IN 47040	Police Admin. Assisnt	13.99 Hourly	26
42. Singler, Denise L	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
43. Slack, Steven F	PO Box 172 Rising Sun, IN 47040	Councilmember	1404.97 Salary	4
44. Taylor, Fred A.	PO Box 172 Rising Sun, IN 47040	BZA/PC Member	465.75 Salary	2
45. Turner, Angela F	PO Box 172 Rising Sun, IN 47040	2nd Dpty.Clerk-Treasurer	12.27 Hourly	26
46. Turner, Angela F	PO Box 172 Rising Sun, IN 47040	EDC Secretary Minutes	63.20 Salary	12
47. White, Karrah L.	PO Box 172 Rising Sun, IN 47040	Main Street Office Sec.	12.88 Hourly	26
48. White, Robert W	PO Box 172 Rising Sun, IN 47040	PC Chairperson	1035.00 Salary	2
49. Wilhelm, Laura L	PO Box 172 Rising Sun, IN 47040	Police Patrol 1st Class	16.29 Hourly	26

CERTIFICATE

HERBY CERTIFY THAT THE NAMES, ADDRESSES, DUTIES AND COMPENSATION OF EMPLOYEES AS LISTED HEREIN ARE CORRECT AND COMPLETE AND THAT IT INCLUDES ALL EMPLOYEES OF THE AFORESAID OFFICE, DEPARTMENT, BOARD, BUREAU, COMMISSION OR INSTITUTION, WHO WERE EMPLOYEES ON THIS 31TH DAY OF JANUARY, 2007.

I, Rae

SIGNED: 

BY: Clerk Treasurer
Title

MESSAGE CONFIRMATION

11/16/2007 11:07
ID=CITY OF RISING SUN

DATE	S,R-TIME	DISTANT STATION ID	MODE	PAGES	RESULT
11/16	02'20"	812 933 6115	TX	06	OK 0000

11/16/2007 11:04 CITY OF RISING SUN → 18129336115 NO.444 001

**** FAX ****

CITY OF RISING SUN

OFFICE OF THE CLERK-TREASURER

200 NORTH WALNUT ** P.O. BOX 172

RISING SUN, IN 47040

PHONE 812-438-2475

FAX 812-438-3561

*(812)-346-5500
Jennings Co.
Fax -
(812)-346-0838*

TO: TODD KNOBBE -

FAX NUMBER: (317)-232-4711
812 9336115

FROM: TAMMY J. JOHNS, DEPUTY-CLERK TREASURER

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**** FAX ****

CITY OF RISING SUN

OFFICE OF THE CLERK-TREASURER

200 NORTH WALNUT ** P.O. BOX 172

RISING SUN, IN 47040

PHONE 812-438-2475

FAX 812-438-3561

(812)-346-5500

Jennings Co.

Fax -

(812)-

346-0838

TO: TODD KNOBBE -

FAX NUMBER: (317) 232-4711
812 9336115

FROM: TAMMY J. JOHNS, DEPUTY-CLERK TREASURER

NUMBER OF PAGES: 6

DATE: 11/15/07

Todd -

HERE is info that County
TREASURER, DEE DEE BROWN FAXED
ME IN REGARDS to 100-R
FOR Fall Installment for 2006.

CAN you please call me
at 812-438-2475.

THANKS,

Tammy J. Johns
Deputy Clerk Treasurer