

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF GAS CITY

GRANT COUNTY, INDIANA

January 1, 2020 to December 31, 2021



**FILED**

11/15/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Karen Wood	01-01-20 to 12-31-22
Mayor	William Rock, Jr.	01-01-20 to 12-31-22
President of the Board of Public Works and Safety	Max Leavitt	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Larry Terwillegar	01-01-20 to 12-31-22
Utility Office Manager	Lisa K. Oliver	01-01-20 to 12-31-22
City Court Judge	Steven J. Barker	01-01-20 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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TO: THE OFFICIALS OF THE CITY OF GAS CITY, GRANT COUNTY, INDIANA

This report is supplemental to our audit report of the City of Gas City (City), for the period from January 1, 2020 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement Audit Report of the City, which provides our opinions on the City's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

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.

Any Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE  
Deputy State Examiner

October 31, 2022

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CLERK-TREASURER  
CITY OF GAS CITY

CLERK-TREASURER  
CITY OF GAS CITY  
AUDIT RESULTS AND COMMENTS

**USE OF TAX INCREMENT FINANCING (TIF) FUNDS**

*Condition and Context*

In December 2020, Tax Incremental Financing (TIF) funds were used to purchase two police vehicles with emergency lighting, totaling \$96,904, from the Allocation Fund (I-69 TIF Area) fund.

*Criteria*

Indiana Code 36-7-14-39(b)(3) states in part:

"Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into an allocation fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds which are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 27 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by it for local public improvements (which include buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under [IC 36-1-10](#).

(I) For property taxes first due and payable before January 1, 2009, . . .

(J) Pay expenses incurred by the redevelopment commission for local public improvements that are in the allocation area or serving the allocation area. Public improvements include buildings, parking facilities, and other items described in section 25.1(a) of this chapter.

(K) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

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

- (i) in the allocation area; and
  - (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance. . . .
- (L) Pay the costs of carrying out an eligible efficiency project (as defined in [IC 36-9-41-1.5](#)) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following: . . .
- (M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this chapter.

The allocation fund may not be used for operating expenses of the commission."

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

The uses of TIF funds are restricted to those set forth in the Indiana Code. The power of a redevelopment commission to expend such funds is limited to the express statutory powers as set forth in Indiana Code 36-7-14. The use of TIF funds for ongoing maintenance of redeveloped property is not an expressly or impliedly permitted use, except as provided in Indiana Code 36-7-1-18(7) for repairing and maintaining buildings acquired before redevelopment is complete. (Redevelopment Commission of the Town of Munster, Indiana, v. Indiana State Board of Accounts and Paul D. Joyce, State Examiner of State Board of Accounts, 28 N.E.3d 272 (Ind. App., 2015) trans. denied, 34 N.E.3d 251)

### **CORONAVIRUS RELIEF FUND (CRF) - CARES REIMBURSEMENTS**

#### *Condition and Context*

The City did not properly account for the Coronavirus Relief Fund (CRF) in accordance with the options outlined in State Examiner Directive 2020-3.

The City receipted the Indiana Finance Authority (IFA) reimbursements of \$55,670 for health and safety payroll into the COVID/CARES Act CFDA 21.019 fund (CARES fund). Payroll entries were reversed and moved to the CARES fund; however, the payroll entries reversed did not correspond with the claims for reimbursement submitted to the IFA. The expenditures upon which the reimbursements were based should have been reversed and recorded in the CARES fund.

#### *Criteria*

Transactions for public health and safety payroll costs must be accounted for through one of these two prescribed options.

**Option One.** Reimbursements received from IFA shall be receipted into the separate CARES grant fund. The reimbursed amount for public health and safety payroll costs originally incurred in the general fund (or other fund) will be moved to the separate CARES grant fund through a reversing entry. This action will reinstate the general fund (or other fund) cash balance and re-appropriate the general fund (or other fund) in a similar manner to IC 6-1.1-18-9(1) for those disbursements. This reversal must be done in the same budget year that the original transaction was posted.

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

Once the disbursement is reversed within the general fund (or other fund), it must be posted as a disbursement in the separate CARES grant fund. Documentation must be maintained so the audit trail can be followed. The accounting system must tie the original claim for the disbursement to the separate CARES grant fund by specific reference or notation in a comment section.

Once option one is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. . . .**

**Option Two.** Reimbursements received from IFA shall be receipted into the separate CARES grant fund. A claim will be created against the separate CARES grant fund for the reimbursed amount in favor of the general fund. This claim must be supported by documentation of the public health and safety payroll costs that have been expensed from the general fund or other funds.

The amount of the claim will be receipted into the general fund cash balance. Normal appropriation procedures will apply to these funds.

Once option two is completed, the cash balance of the separate CARES grant fund will be zero. **No money shall remain in the separate CARES grant fund. This option requires a resolution or ordinance as detailed in the memorandum CARES Reimbursement of Public Health and Safety Payroll Costs, September 30, 2020. . . .**

(State Examiner Directive 2020-3)

## **OVERPAYMENT COLLECTIONS**

### *Condition and Context*

On July 6, 2021, the City paid \$387,590 for an invoice to a vendor which included \$38,759 in retainage. On December 7, 2021, the City paid the 10 percent retainage for the entire project to the vendor. This final payment of full retainage duplicated the amount already paid in July. As of October 12, 2022, nothing has been reimbursed to the City.

### *Criteria*

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

## **PENALTIES, INTEREST, AND OTHER CHARGES**

### *Condition and Context*

Penalties in the amount of \$663 were paid to the Internal Revenue Service in 2020 for changes to the December 31, 2019 *Form 941, Employer's Quarterly Federal Tax Return*. In addition, penalties in the amount of \$107 and interest in the amount of \$29 were paid to the Indiana Department of Revenue in 2020 for incorrect withholdings per the *WH-3, Annual Withholding Reconciliation Form* for the liability period ending December 31, 2019.

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

*Criteria*

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 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 unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND**

*Condition and Context*

The City correctly posted 50 percent of its State Motor Vehicle Highway (MVH) Account distributions to the MVH Restricted fund as required; however, in 2020, the City subsequently transferred \$117,022 out of the MVH Restricted fund to the Community Crossings Grant fund. The transferred funds were used to pay the City's required match for the Community Crossings Grant and, as such, were used for the City's paving projects. Although the disbursements were for construction expenses, they should have been paid directly from the MVH Restricted fund. The transfer was not a permissible use (construction, reconstruction, and preservation) of the MVH Restricted fund.

*Criteria*

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

The political subdivision, by ordinance or resolution, may elect to allocate more than fifty percent (50%) of the distributions to MVH Restricted. During the same fiscal year, the political subdivision may transfer, by ordinance or resolution, the amount allocated in excess of the 50% requirement from MVH Restricted to MVH. ***In no event can any transfers from MVH Restricted to MVH reduce the fiscal year distributions from the State Motor Vehicle Highway Account below the 50% requirement for MVH Restricted.***

***Any amounts allocated in excess of the required 50% of distributions which remain in MVH Restricted at the end of the fiscal year must remain in MVH Restricted until expended for construction, reconstruction, or preservation.***

Qualified expenditures will then be entered accordingly to MVH and MVH Restricted:

MVH: Permissible uses of the State Motor Vehicle Highway (MVH) Accounts distributions are outlined in Indiana Code 8-14-1-4 for counties and in Indiana Code 8-14-1-5 for cities and towns.

MVH Restricted: Effective July 1, 2018, Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for construction, reconstruction and preservation of the unit's highways. (Maintenance expenditures no longer count toward the 50% requirement.) . . .

(State Examiner Directive 2018-2)

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

Indiana Code 8-14-1-5(c) states: "For funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."

**INVESTMENTS**

*Condition and Context*

Issues identified regarding investments and the accounting for the investments included the following:

1. Total Monies on Deposit (TMODs) Investments

In May 2020, the City opened two fixed securities accounts which invested in certificates of deposit. These total monies on deposit investments in amounts of \$735,979 and \$503,979 on December 31, 2020, and 2021, respectively, were recorded as "Deposits in Transit" on the bank reconciliation.

2. Prescribed Forms - Investment Register

A Register of Investments (General Form No. 350) was not prepared and presented for audit.

*Criteria*

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)



# Gas City "The City With A Future"

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Mayor: William (Bill) Rock Jr. Clerk-Treasurer: Karen Wood  
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e-mail: gascity1@indy.rr.com e-mail: gascityclerk@indy.rr.com  
211 E. Main Street • Gas City, IN 46933 • Fax: (765) 677-4761

November 8, 2022

Indiana State Board of Accounts  
302 W Washington Street  
Indianapolis, IN 46204

RE: City of Gas City, Indiana  
SBOA Inquiry

To Whom It May Concern:

This letter is Gas City's official response to your issue with the use of TIF funds for the purchase of two police cars. We maintain that since Gas City has a fire station in the TIF district and the fire station is heavily used by the police department, that the purchase of the cars from the TIF funds were legal. Gas City Police use the fire station for training and other purposes. They also have to patrol the TIF area. This area is expanding and requires a police presence. These vehicles have helped the police department expand their reach into the TIF district which is part of their responsibilities as it is situated within the city boundaries.

Please contact me with further questions.

Respectfully

David Glickfield  
City Attorney  
City of Gas City

CLERK-TREASURER  
CITY OF GAS CITY  
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2022, with Karen Wood, Clerk-Treasurer; William Rock, Jr., Mayor; Larry Terwillegar, President Pro Tempore of the Common Council; Max Leavitt, President of the Board of Public Works and Safety; Russell Corbin, Common Council member; and Anita Eckstein, Deputy Clerk-Treasurer.

MUNICIPAL UTILITIES  
CITY OF GAS CITY

MUNICIPAL UTILITIES  
CITY OF GAS CITY  
AUDIT RESULT AND COMMENT

**CUSTOMER DEPOSIT REGISTER**

A similar comment appeared in the prior Reports B50529 and B56292, entitled *CUSTOMER DEPOSIT REGISTER*.

*Condition and Context*

The Municipal Utilities office did not have adequate internal controls in place to ensure that the customer deposit detail ledger agreed with the cash fund balance of the corresponding meter deposit funds for the Electric Utility and Water Utility.

Although reconcilements between the meter deposit fund balance and the internal control balance of the meter deposit accounts were performed, reconciliations of the internal control balance of the meter deposit accounts to a subsidiary ledger detail of meter deposits by customer were not performed or presented for audit.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

MUNICIPAL UTILITIES  
CITY OF GAS CITY  
EXIT CONFERENCE

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REDEVELOPMENT COMMISSION  
CITY OF GAS CITY

REDEVELOPMENT COMMISSION  
CITY OF GAS CITY  
AUDIT RESULT AND COMMENT

**USE OF TAX INCREMENT FINANCING (TIF) FUNDS**

*Condition and Context*

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(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under [IC 36-1-10](#).

REDEVELOPMENT COMMISSION  
CITY OF GAS CITY  
AUDIT RESULT AND COMMENT  
(Continued)

(I) For property taxes first due and payable before January 1, 2009, . . .

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(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance. . . .

(L) Pay the costs of carrying out an eligible efficiency project (as defined in [IC 36-9-41-1.5](#)) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following: . . .

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November 8, 2022

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Please contact me with further questions.

Respectfully

David Glickfield  
City Attorney  
City of Gas City

REDEVELOPMENT COMMISSION  
CITY OF GAS CITY  
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2022, with Karen Wood, Clerk-Treasurer; William Rock, Jr., Mayor; Larry Terwillegar, Redevelopment Commission member; Russell Corbin, Vice President of the Redevelopment Commission; Max Leavitt, President of the Board of Public Works and Safety; and Anita Eckstein, Deputy Clerk-Treasurer.

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CITY COURT  
CITY OF GAS CITY

CITY COURT  
CITY OF GAS CITY  
AUDIT RESULT AND COMMENT

**DEPOSIT OF FUNDS**

*Condition and Context*

The City Court (Court) has used the services of a collection agency to collect amounts due on old delinquent cases for the Court dating back to approximately 2010. Amounts collected on behalf of the Court are remitted as they are collected by the agency. Each remittance can be made up of collections from multiple cases.

These old cases were accounted for on the old accounting system at the Court and are not on the current accounting system (Odyssey).

The Court personnel did not receipt in and deposit the collections until the backup documentation could be located that detailed the case(s) involved. It was at this point, the case was then entered into Odyssey. As a result, several checks have not been receipted in, nor deposited, because the case information could not be located.

The collection agency has reproduced new checks payable to the Court three times because the City's bank would not honor stale dated checks. As of September 1, 2022, checks as old as February 28, 2020, are on hand.

We have requested the remaining 34 checks on hand, totaling \$20,661, be deposited.

*Criteria*

All funds collected by a city or town court shall be deposited not later than the business day following the day the funds exceed \$500 in depositories selected by the city or town as provided in an ordinance adopted by the city or town and approved as depositories of state funds. [IC 5-13-6-1]

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

CITY COURT  
CITY OF GAS CITY  
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2022, with Steven J. Barker, City Court Judge; Karen Wood, Clerk-Treasurer; William Rock, Jr., Mayor; Larry Terwillegar, President Pro Tempore of the Common Council; Max Leavitt, President of the Board of Public Works and Safety; Russell Corbin, Common Council member; and Anita Eckstein, Deputy Clerk-Treasurer.