

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

AUDIT REPORT

OF

COUNTY AVIATION

SULLIVAN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

08/21/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Aviation Manager	Ronald Walker	01-01-08 to 12-31-09
President of the County Council	Duane Wampler	01-01-08 to 12-31-09
President of the Board of County Commissioners	Jim Boes	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SULLIVAN COUNTY

We have audited the records of the County Aviation for the period from January 1, 2008 to December 31, 2008, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Sullivan County for the year 2008.

STATE BOARD OF ACCOUNTS

July 8, 2009

COUNTY AVIATION
SULLIVAN COUNTY
AUDIT RESULT AND COMMENT

AVIATION ROTARY

At December 31, 2008, the accumulated Airport Rotary Fund plus the value of inventory of fuels and lubricants on hand exceeded the 2008 appropriation for the Airport Rotary Fund by 25%. This overage should have been transferred to the Aviation Fund.

IC 8-22-2-7(c) states in part: "If at the end of the fiscal year the accumulated rotary fund plus value of inventory of fuels and lubricants on hand exceeds the total previous appropriation to the fund by twenty-five percent (25%), the excess shall be turned over to the aviation fund."

COUNTY AVIATION
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2009, with Jim Boes, President of the Board of County Commissioners; and Duane Wampler, President of the County Council.

The contents of this report were discussed by telephone on August 3, 2009, with Ronald Walker, Aviation Manager.