

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF SANTA CLAUS

SPENCER COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
07/15/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kim M. Christensen Kelly K. Greulich	01-01-08 to 12-31-11 01-01-12 to 12-31-19
President of the Town Council	Ronald L. Smith Mike Johannes John R. Bowen	01-01-11 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Utilities	Russell L. Luthy	01-01-11 to 12-31-16
Chairman of Water Board	Scot Elliott	01-01-11 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF SANTA CLAUS, SPENCER COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Santa Claus (Town), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements Examination Report of the Town, which provides our opinion on the Town's financial statements. This report may be found at 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 Examination 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 Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

April 13, 2016

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CLERK-TREASURER
TOWN OF SANTA CLAUS

CLERK-TREASURER
TOWN OF SANTA CLAUS
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

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

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Cumulative Fire	2012	\$ 57,000
Park & Recreation	2013	3,831

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."

CLERK-TREASURER
TOWN OF SANTA CLAUS
EXIT CONFERENCE

The contents of this report were discussed on April 13, 2016, with Kelly K. Greulich, Clerk-Treasurer; Scot Elliott, Chairman of the Water Board; John R. Bowen, President of the Town Council; and Michael Johannes, Council member.

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TOWN COUNCIL
TOWN OF SANTA CLAUS

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EXAMINATION RESULT AND COMMENT

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