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

AUDIT REPORT

OF

COUNTY AUDITOR

JAY COUNTY, INDIANA

January 1, 2011 to December 31, 2011

FILED
07/25/2012

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COUNTY OFFICIALS

Office	Official	Term
Auditor	Nancy J. Culy	01-01-11 to 12-31-14
President of the County Council	Michael Leonhard	01-01-11 to 12-31-12
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-11 to 12-31-12

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF JAY COUNTY

We have audited the records of the County Auditor for the period from January 1, 2011 to December 31, 2011, 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 Jay County for the year 2011.

STATE BOARD OF ACCOUNTS

June 18, 2012

COUNTY AUDITOR
JAY COUNTY
AUDIT RESULT AND COMMENT

SALES TAX

Sales tax totaling $5,765 was paid on utility and communication claims in 2011. A majority of the sales tax paid was due to some offices being moved into different facilities and the utility accounts were assigned new account numbers by the vendor. These new account numbers were not coded as nontaxable for sales tax purposes.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
JAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 18, 2012, with Nancy J. Culy, Auditor; Milo M. Miller, Jr., President of the Board of County Commissioners; and Michael Leonhard, President of the County Council.