

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF CAMPBELLSBURG

WASHINGTON COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
12/22/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Anita Collins	01-01-11 to 12-31-18
President of the Town Council	Tim Chastain Kyle Fisher Donnie Williams	01-01-12 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Utilities	Christopher Boulet	01-01-12 to 12-31-16



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 THE TOWN OF CAMPBELLSBURG, WASHINGTON COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Campbellsburg (Town), for the period from January 1, 2012 to December 31, 2015. 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 Result and Comment 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

November 3, 2016

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CLERK-TREASURER
TOWN OF CAMPBELLSBURG

CLERK-TREASURER
TOWN OF CAMPBELLSBURG
EXAMINATION RESULT AND COMMENT

HYDRANT RENTAL PAYABLE

At January 1, 2011, the Town owed hydrant rental in the amount of \$68,095 to the Water Utility. During the period of examination, the Town paid the annual hydrant rental required by Ordinance No. 05-03 of \$12,172 to the Water Utility. In addition, the Town also paid \$29,310 toward the amount owed at January 1, 2011, leaving a hydrant rental balance owed to the Water Utility at December 31, 2015, of \$38,785.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
TOWN OF CAMPBELLSBURG
EXIT CONFERENCE

The contents of this report were discussed on November 3, 2016, with Anita Collins, Clerk-Treasurer; Donnie Williams, President of the Town Council; and Tim Chastain, Town Council member.