

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF JAMESTOWN

BOONE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED

04/19/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tamara "Katie" Conyer	01-01-12 to 12-31-19
President of the Town Council	Bryce Huckstep	01-01-13 to 12-31-15
	John Fultz	01-01-16 to 12-31-16
	Shane Childress	01-01-17 to 12-31-18
Superintendent of Utilities	Matthew Huckstep	01-01-13 to 12-31-15
	Larry Baker	01-01-16 to 06-30-16
	Bobby Taylor, Jr.	07-01-16 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF JAMESTOWN, BOONE COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Jamestown (Town), for the period from January 1, 2013 to December 31, 2016. 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 describes the identified reportable instance 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

March 5, 2018

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CLERK-TREASURER
TOWN OF JAMESTOWN

CLERK-TREASURER
TOWN OF JAMESTOWN
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

The same comment also appeared in prior Reports B35294, B39809, and B42597.

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

Fund	Years	Excess Amount Expended
GENERAL FUND	2013	\$ 132,079
CUMULATIVE FIRE FUND	2013	46,000
CUMULATIVE CAPITAL IMPROVEMENT FUND	2013	172
GENERAL	2014	19,909
PARK AND RECREATION FUND	2014	13,485
CUMULATIVE CAPITAL IMPROVEMENT FUND	2014	134
GENERAL	2015	1,782
CUMULATIVE CAPITAL DEVELOPMENT FUND	2015	16,929
GENERAL	2016	47,969
LOCAL ROAD & STREET FUND	2016	3,538
CUMULATIVE FIRE FUND	2016	696

Indiana Code 36-5-4-2 states in part: "Unless a statute provides otherwise, town monies may be disbursed only after an appropriation made by ordinance of the town legislative body . . ."

TOWN COUNCIL
John Fultz
Shane Childress
Chassity Hawkins



UTILITY
SUPERINTENDENT
Bobby Taylor, Jr

CLERK – TREASURER
Tamara "Katie" Conyer

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TOWN MARSHAL
Aaron J. Clapp

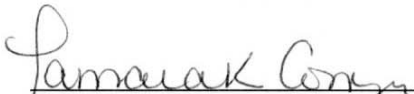
OFFICIAL RESPONSE

March 5, 2018


To: State Board of Accounts
From: Tamara K. Conyer, Clerk Treasurer
Town of Jamestown
RE: Official Response

In response to the audit, performed for the years 2013-2016, in which a result and comment was noted regarding over expenditure of appropriations:

There are two circumstances in which it was found that appropriations were over spent. The first circumstance is expenditure of grant funds. Prior to 2015 grant monies were receipted into and expended from the fund that usually received and paid out money for that department or item for which the grant funds were received. Beginning in 2015, this issue was addressed with the establishment of a State/Federal Grant fund. All grant funding passes through this fund, eliminating the over expenditure of appropriations for this particular circumstance. The second circumstance is the expenditure of loan proceeds. Appropriations for these expenditures is technically budgeted and appropriated in the following years in the form of payments and until the loan is satisfied. For the years 2013, 2014, 2015 and 2016, there were no unauthorized over expenditures of the budgeted and approved appropriations.



Tamara K. Conyer, Clerk Treasurer



Shane Childress, Town Council President

CLERK-TREASURER
TOWN OF JAMESTOWN
EXIT CONFERENCE

The contents of this report were discussed on March 5, 2018, with Tamara "Katie" Conyer, Clerk-Treasurer, and Shane Childress, President of the Town Council.