

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
CITY OF JASONVILLE  
GREENE COUNTY, INDIANA  
January 1, 2013 to December 31, 2017



**FILED**  
06/29/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jane Landry	05-01-12 to 12-31-19
Mayor	Roy L. Terrell	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Roy L. Terrell	01-01-13 to 12-31-18
President of the Common Council	Peggy Sluder	01-01-13 to 12-31-18
Superintendent of the Utilities	Troy Fougerousse Robert West	01-01-13 to 06-16-16 06-17-16 to 12-31-18



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF THE CITY OF JASONVILLE, GREENE COUNTY, INDIANA

This report is supplemental to our audit report of the City of Jasonville (City), for the period from January 1, 2013 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statements Audit Report of the City, which provides our opinions on the City's financial statements. This report may be found at [www.in.gov/sboa/](http://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 Audit 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

May 24, 2018

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CLERK-TREASURER  
CITY OF JASONVILLE

CLERK-TREASURER  
CITY OF JASONVILLE  
AUDIT RESULT AND COMMENT

**OVERDRAWN CASH BALANCES**

The same comment also appeared in prior Report B43072.

The financial statements presented for audit included the following funds with overdrawn cash balances at December 31, 2013, 2014, 2015, and 2017:

Fund	Amount Overdrawn 12-31-13	Amount Overdrawn 12-31-14	Amount Overdrawn 12-31-15	Amount Overdrawn 12-31-17
Sewer Operating	\$ 87,078	\$ 109,953	\$ -	\$ -
Payroll Fund	98,796	-	743	-
Water Operating	-	-	70,079	-
Sewage Utl Bond & Int	-	-	-	52

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER  
CITY OF JASONVILLE  
EXIT CONFERENCE

The contents of this report were discussed on May 24, 2018, with Roy L. Terrell, Mayor; Jane Landry, Clerk-Treasurer; Peggy Sluder, President of the Common Council; Doug Hudson, Common Council member; Robert West, Superintendent of the Utilities; and Janelle Russell, Utility Clerk.