

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

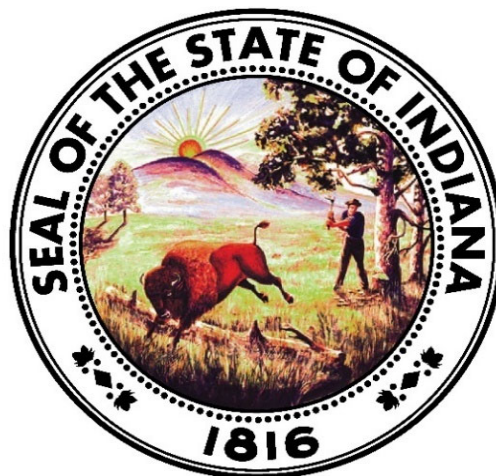
SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF CEDAR LAKE

LAKE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

12/12/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Audit Results and Comments:	
Fund Sources and Uses.....	6
Wastewater Treatment Plant and Sewage Works Capital Improvement Special Fund - Subsequent Events	7
Official Response.....	8-23
Exit Conference	24
Utility Board:	
Audit Results and Comments:	
Fund Sources and Uses.....	26
Wastewater Treatment Plant and Sewage Works Capital Improvement Special Fund - Subsequent Events	27
Official Response.....	28-41
Exit Conference	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jennifer Sandberg	01-01-21 to 12-31-23
President of the Town Council	Randell Niemeyer	01-01-21 to 12-31-22
	Richard Sharpe	01-01-23 to 12-31-23
President of the Utility Board	Richard Sharpe	01-01-21 to 12-31-22
	Nick Recupito	01-01-23 to 12-31-23
Chair of the Stormwater Management Board	Ryan Lisek	01-01-21 to 12-31-23
Town Manager	Rick Eberly	01-01-21 to 01-14-22
	(Vacant)	01-15-22 to 02-06-22
	Chris Salatas	02-07-22 to 12-31-23



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 CEDAR LAKE, LAKE COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Cedar Lake (Town), for the period from January 1, 2021 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with the Financial Statement Audit Report of the Town, which provides our opinions on the Town's financial statement. 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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

November 16, 2023

(This page intentionally left blank.)

CLERK-TREASURER
TOWN OF CEDAR LAKE

CLERK-TREASURER
TOWN OF CEDAR LAKE
AUDIT RESULTS AND COMMENTS

FUND SOURCES AND USES

Condition and Context

Cedar Lake Town Code, Title III, Section 32.64 states in part:

"There is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund. This fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the owners of property served by the sewage works of the town as well as all users and rate payers of the town sanitary sewer collection system, in the amounts identified by the town financial consultants, London Witte Group, for utilization and payment of the expenses of capital improvements in the sewage works required to be constructed and completed in conformance with agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the town with IDEM through agreed order or other administrative proceedings. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from the rates and charges collected from the owners of property served by the sewage works of the town as well as users and rate payers of the town sanitary sewer collection system, as identified by the town financial consultants, for the specific purposes set forth herein . . ."

The Town posted disbursements to the DSB-WWTP Special fund, totaling \$324,832, for road construction and drainage projects. However, the payments were determined to not be for the specific purposes outlined in the Town Code for the DSB-WWTP Special fund.

In addition, 4 of 11 disbursements tested, totaling \$14,667, were not paid from the proper fund. These disbursements were allocated to Utility and Town funds based on a percentage determined by the Town. Documentation of how that percentage was determined was not presented for audit.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Expenses paid from utility funds should be directly related to the operation of the municipally owned utility. Expenditures for city and town operating costs should not be paid from utility funds. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
TOWN OF CEDAR LAKE
AUDIT RESULTS AND COMMENTS
(Continued)

**WASTEWATER TREATMENT PLANT AND SEWAGE WORKS CAPITAL
IMPROVEMENT SPECIAL FUND - SUBSEQUENT EVENTS**

Condition and Context

Cedar Lake Town Code, Title III, Section 32.64 states in part:

"There is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund. This fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the owners of property served by the sewage works of the town as well as all users and rate payers of the town sanitary sewer collection system, in the amounts identified by the town financial consultants, London Witte Group, for utilization and payment of the expenses of capital improvements in the sewage works required to be constructed and completed in conformance with agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the town with IDEM through agreed order or other administrative proceedings. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from the rates and charges collected from the owners of property served by the sewage works of the town as well as users and rate payers of the town sanitary sewer collection system, as identified by the town financial consultants, for the specific purposes set forth herein . . ."

On September 5, 2023, the Town Council passed Resolution No. 1337, which authorized a \$4,423,376 transfer of previously pledged funds to fully fund the Ecosystem Non-Reverting fund for the express purpose of funding the Ecosystem Restoration Project (project). The purpose of the project was to dredge Cedar Lake and reduce decades of sediment that has contaminated the lake and the long-term maintenance and continued care to repair the lake and restore its native fish and plant habitat.

On September 8, 2023, the Town transferred \$4,423,376 from the DSB-WWTP Special fund to the Ecosystem Restoration Non-Reverting fund. However, the transfer was determined to not be for the specific purposes outlined in the Town Code for the DSB-WWTP Special fund.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Expenses paid from utility funds should be directly related to the operation of the municipally owned utility. Expenditures for city and town operating costs should not be paid from utility funds. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Town of Cedar Lake
Office of the Clerk-Treasurer
7408 Constitution Ave – PO Box 707 – Cedar Lake, IN 46303
Tel (219) 374-7000 – Fax (219) 374-8588



November 21, 2023

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765
officialresponse@sboa.in.gov

Re: Official Response to Examination for January 1, 2021 through December 31, 2022

The Town of Cedar Lake seeks to file an official response to be included in the audit report by the State Board of Accounts as discussed at the Exit Conference on November 16, 2023.

FUND SOURCES AND USES

The Town of Cedar Lake does not agree with the State Board of Accounts finding regarding the payment of road construction costs from Fund #633 – WWTP Special Fund. The State Board of Accounts states that the amounts paid for road construction and drainage projects are not set forth in the specific purposes outlined in Town Code, Title III, Section 32.64. The total project encompassed costs due to roads but also, sewer, storm, water, miscellaneous costs, and engineering construction observation all of which constitute the roadway project. The three roadway areas included in this “project” were roadways where sewer and water infrastructure existed but very little if any drainage infrastructure existed. According to engineers, the inclusion of drainage infrastructure in these projects will provide for longer life of the reconstructed roadways and provide a substantial benefit to the Town’s sewer utility. The sewer utility has been involved in an ongoing process of in-situ lining of its sewer lines to mitigate the inflow and infiltration of run-off water, both from public roadways and other sources, into the sewer system. The substantial reduction of inflow and infiltration due to drainage included in the projects provides a direct benefit to the sewer utility and its ratepayers by lowering the sanitary flow that it sends to the Town of Lowell for treatment for which it is billed. Both communities also benefit from lower flow as it mitigates possible IDEM violations for excessive flow. The Town paid project costs from numerous Town Funds including the Community Crossing Matching Grant funds received for two of the three projects involved. To determine the amounts to be paid from the various funds, the Town, with assistance from the engineer and the line-item bid tabulations, categorized the costs by specific purposes. These costs were then directly assigned or allocated to the various funds benefitting from the work being completed. Project costs labeled as miscellaneous were allocated on a pro-rata basis as compared to the specific area costs. Only specific roadway costs were paid using the Community Crossing Matching Grant funds as required by the parameters of the Community Crossing Matching Grant Funds award. The remaining costs were paid according to the tracking template created by the Town which included the budgeted Project costs and the fund from where the amount was to be paid.

**WASTEWATER TREATMENT PLANT AND SEWAGE WORKS CAPITAL
IMPROVEMENT SPECIAL FUND – SUBSEQUENT EVENTS**

Cedar Lake does not agree with the State Board of Accounts finding regarding the transfer of funds set forth in Resolution No. 1337 and approved by the Town Council on September 5, 2023. The Town Attorney has provided the State Board of Accounts a legal opinion dated November 15, 2023, wherein it is indicated that the transfer of the capital funds of the sewer utility in question in order to partially fund the Lake Ecosystem Restoration is in compliance with Ordinance No. 1149 and Title III, Section 32.64 in part. A copy of that opinion inclusive of attachments is attached hereto.

Respectfully,



Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer
Town of Cedar Lake

CC: Town Manager
Town Council President
Town Attorney

DAVID M. AUSTGEN
TIMOTHY R. KUIPER*
MICHAEL J. JASAITIS*

RYAN A. DEUTMEYER*
JEFF K. WILLIAMS

of Counsel

DANETTE GARZA†
DAVID K. RANICH
DONALD R. O'DELL
1924-2013 Deceased
MICHAEL L. MUENICH
1946-2022 Deceased



AMY S. BENJAMIN
DEANNA E. HARDIN
Paralegals

SHERRY L. GREEN
Office Administrator

**Licensed in IN & IL*
†Also Licensed CPA in IN

November 15, 2023

State of Indiana Board of Accounts
302 Washington Street, Room E 418
Indianapolis, IN 46204-2765

**RE: Cedar Lake/Town – Y2023 State Board of Accounts Audit
State Board of Accounts Supplemental Request for Town Wastewater Capital
Fund Usage for the Town of Cedar Lake Ecosystem Project, and Related**

To Whom It May Concern:

INTRODUCTION

Please be advised that this Law Firm represents the Town of Cedar Lake, Lake County, Indiana, as its Town Attorneys. The undersigned is the responsible attorney in the Law Firm for the representation, as well as the report/opinions provided herein. Our Law Firm was requested by e-mail communication dated October 6, 2023 (Clerk-Treasurer J. Sandberg to State Board of Accounts Audit Manager C. David, CPA), and October 9, 2023 (C. David to J. Sandberg), copies of which are attached hereto for ready reference, to provide supplemental information to the Indiana State Board of Accounts as specified in the communications. This communication will address the matters specified in the aforementioned October 6th and October 9th communications referenced hereinabove.

BACKGROUND

With regard to the above supplemental request of the Indiana State Board of Accounts, it should be noted that the specific request of Audit Manager Cynthia M. David, CPA, as requested by Clerk-Treasurer Sandberg, was as follows, namely:

“That the use of the wastewater capital fund for the dredging project is permissible under the statute that the wastewater utility operates under, as well as local ordinance(s) that established the wastewater capital fund”... that I know “that there is an ordinance that created this special (capital) fund, but there may also be a bond ordinance for wastewater debt that affects the fund as well.”.

It is this inquiry to which response is made in connection with the Town of Cedar Lake Y2023 Indiana State Board of Accounts audit.

Upon review of the request made, and assessment/analysis of same, it occurs there may be a need for some explanation of facts and circumstances on the Town Lake Ecosystem Restoration

1

F:\DATA\Cedar Lake\0516\Correspondence\111523 Attorney Opinion Letter.docx

130 NORTH MAIN ST. • CROWN POINT, IN 46307
(219) 663-5600 • FAX (219) 662-3519 • www.austgenlaw.com

Project, and use of Town funds. First, however, a brief background of circumstances and conditions may assist. Cedar Lake is a glacial-formed 780-acre (+/-) body of water obviously created during glacial times and remaining existent as a substantial water body to the present day. More importantly, and particularly for use of funds, Cedar Lake in settlor days was and has been described as a pristine water body and facility for natural use. Then, however, came development before the turn of the Twentieth Century, when population arrived, and with these people came developers. Developers arrived for seasonal use of the Cedar Lake water body and area from and after 1880 (+/-) to and through World War II. Notwithstanding population growth and use of the Cedar Lake area, modern amenities did not occur at the pace or in the scale needed for the growth of population that occurred. In other words, the population grew while commensurate amenities were not included. As a consequence, Cedar Lake, as a glacial body of water, became the outflow or catch basin for septic and sanitary usage. The degradation of Cedar Lake from this utilization for human waste occurred by force of nature and the evident elevation grades. Everything flows down.

In furtherance of these circumstances, and after World War II, Cedar Lake citizen residents and property owners became increasingly concerned that the outflow of septic and human waste conditions was not only environmentally unsound, but completely unhealthy. Ultimately, after long litigation proceedings, on October 1, 1967, Cedar Lake became an incorporated Municipal Governmental Unit. Thereafter, in 1972, Cedar Lake commenced design and completed construction of a Wastewater Collection System, eliminating most septic systems in the Community, and transporting raw sewage through said collection system to the Wastewater Treatment Plant Facility in Lowell, which served as a Regional Wastewater Treatment Plant Facility. All in conformance with modern standards and environmental regulations. Residual conditions, including deposits into Cedar Lake from pre-collection system times, were never completely rehabilitated. As such, the conditions that caused the need to incorporate and construct a Wastewater Treatment Collection System, however, remained. The residual of how Cedar Lake was used for the period of time stated hereinabove, was the deposit of water flow into Cedar Lake containing and including septic discharges, farm field fertilizer, road run-off, and extraneous outflow, all storm drainage, and every other form of flow which deposited itself into the glacier-formed Cedar Lake basin.

In the most recent of activities related to Cedar Lake, modernization of the Town Wastewater Collection System has occurred, with modern upgrades of maintenance and operation on a regular and systematic basis, all in compliance with present day standards, regulations, and requirements. However, the circumstances that gave rise to the need for the current Lake Ecosystem Restoration Dredging Project remained. For the last twenty (20) years, this Dredge Project has been a top priority for each legislative body serving the residents of Cedar Lake since then to now. Finally, utilizing a combination of financing sources, and following intense engineering analysis and design, this project has occurred. It is under this general fact pattern that the Town responds to the supplemental inquiry of Ms. David and the Indiana State Board of Accounts in the request noted above.

In addition to the general history of Cedar Lake, and the circumstances that brought the Town to this place in assessment and use of identified funds for Lake Ecosystem Restoration/Dredge Project, it should be noted that all of the activities referenced in the preceding general explanation have dramatically impacted and improved the quality of water in Cedar Lake, and its availability for use by property owners and citizens. Septic flow into Cedar Lake has been nearly completely capped and closed. Aquatic life is planned for restoration and reintegration upon completion. Contact by human persons is demonstrably improved. The deleterious impact on lake water quality caused by the early development and use circumstances described above have been clearly and obviously mitigated.

In addition to the foregoing, it should be noted that the Lake Ecosystem Restoration/Dredge Project is on a body of water under the governance and jurisdiction of the Indiana Department of Natural Resources (IDNR). Full and exhaustive engineering has been occurring for the period of time from approximately 2006 to the present. Testing and soil sampling occurred in the course of engineering due diligence. The Army Corps of Engineers additionally engineered and assessed circumstances. At the end of all of this in the period after 2020, modern innovations and techniques were determined available to practically undertake this project, relieve the lake of its dormant, but existent condition, and complete a project which spanned generations.

Further, it must be noted that the Town of Cedar Lake, by Enabling Ordinance, established a Department of Stormwater Management under the provision of I.C. §8-1.5. When established, no fee regulation or Ordinance was adopted for funds from property owning taxpayers. However, at or about 2007, a rate supported Stormwater Utility was established, again under the provisions of the Indiana Code. At that time, a Stormwater User Rate Fee was established for the first time. The amount of the fee was nominal, but nonetheless, charged and collected. The amount of rate and charge established was de minimis, and insufficient for capital improvement financing of stormwater projects, but rather, was primarily used for maintenance expenses. At no time was the Stormwater User Rate charge and fee from 2007 to the time of the commencement of this Cedar Lake Ecosystem Restoration Drainage Project sufficient.

For purposes of addressing the inquiry of Ms. David and the Indiana State Board of Accounts, please note that the Town of Cedar Lake Sewage Works has one (1) outstanding debt issuance, the "Sewage Works Refunding Revenue Bonds of 2018". This debt was authorized and is governed by Ordinance No. 1285, unanimously adopted March 6, 2018. Town Ordinance No. 1285, Section 16, sets forth the funding parameters for the Sewage Works Improvement Account. The only explicit expenditure parameters applicable to the Improvement Account included in this Ordinance is when shortfalls in either the Sewage Works Sinking Funds or the Operation and Maintenance Account occur. If shortfalls do occur, moneys in the Sewage Works Improvement Account "shall" be transferred to the Fund/Account if and to the extent necessary. Please note the multiple aspects of consideration made over the years by Cedar Lake Town Officials for addressing the environmental conditions caused by the Sewage Works, and before the Sewage Works existed. Aspects of this remediation were considered over decades. More recently, as the Sewage Works function in the Town of Cedar Lake has matured, emergency responses are no longer the norm, but the exception.

The Town was placed on a Sewer Connection Ban in the mid-1990's for a ten (10) year period due to NPDES Permit violations. All Conditions were fulfilled for the Town to be released from this devastating action of IDEM. In addressing residual and legacy conditions, the entirety of law and procedures has been followed. As you can tell from the information provided, plus much more, engineering design and planning legal procedures and actions, multiple sources of revenue identification, and follow through on same under express guidance and counsel of the Town Engineering, legal, financing, and specialty contractor companies and representatives, have been required and followed. The Town of Cedar Lake seeks your acknowledgment of receipt hereof and the uniqueness of this Public Work Project. Also note, specifically, that the Town of Cedar Lake has undertaken this rehabilitation and remediation on the waters of the State of Indiana, whose IDNR is the jurisdictional authority. The State of Indiana, through permitting processes and jurisdictional oversight responsibility, has concurred in the project and has participated by its permitting and financing resource authority.

Based upon the foregoing, Cedar Lake Town Officials examined funding options and sources for this capital improvement project. As a consequence of the importance and necessity of finishing

the cleanup of Cedar Lake by this dredge project, the Indiana Department of Natural Resources approved the engineered and designed project. In addition, the IDNR participates in the project fiscally with LARE Grant Funds, in a specific amount of \$150,000.00 for a four (4) year period for a total amount of \$600,000.00. Additionally, a local civic not-for-profit entity, Cedar Lake Enhancement Association, committed and transferred in excess of \$300,000.00 to the Special Revenue Non-Reverting Fund created by the Town of Cedar Lake Town Council for this project. It should be noted as a consequence that there was substantial public and community support for this project and its benefits.

RESPONSE

With regard to the exact inquiry, now that more descriptive information is provided, a review of the law is able to be issued. Please note the provisions of Indiana Code §36-9-23-2 regarding powers of the Town regarding sewage works. Specifically, and in the time period appropriate for response, on or about January 25, 2000, the then Cedar Lake Town Council adopted Ordinance No. 762 establishing a Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund, directing the payment of certain rates and charges collected by the Town of Cedar Lake, Indiana, from the owners of property served by the sewage works of the Town into the Special Fund, and other matters connected therewith. A copy of said adopted Ordinance is attached hereto as Exhibit "B". This Ordinance followed the adoption September 22, 1998, of Town Ordinance No. 730 providing for an increase in sewage rates and charges for the Town Sanitary Sewer Collection System. It should be noted that justification of said increased rates at that time, 25 years ago, was for the rates and charges anticipated to be needed for the design, construction, and initial operation of the Wastewater Treatment Plant facility for the Town of Cedar Lake, its users and rate payers. That Town Council also determined it appropriate to establish a Special Fund, known as the "Cedar Lake Wastewater treatment Plant (WWTP) Special Fund". The purpose of the fund was for design, construction, and initial operation of the Cedar Lake Wastewater Treatment Plant facility, which was contemplated at the time to be a capital improvement project for the Town Sanitary Sewer Utility. Please note in this Ordinance the fund establishment was under the counsel of Financial Consultants at then-existing H.J. Umbaugh and Associates, retained for the specific purposes of establishment, and for conformance with the Indiana State Board of Accounts.

Thereafter, in its continuing legislation oversight of the Sewage Works of the Town, Town Ordinance No. 1149 was adopted. This Ordinance addressed segregation of the special funds collected for utilization and payment of the expenses of design (engineering or otherwise) , constructions, debt service payment, and initial operation of a Cedar Lake Wastewater Treatment Plant facility, or other capital improvements to the Sewage Works of Cedar Lake (emphasis added) required to be constructed and completed...as a consequence of those determinations, amendment of Town Ordinance No. 793 by the Town Council occurred by adoption of said Ordinance No. 1149 on or about February 21, 2012. There was amendment of the purpose in said amendment "for utilization and payment of the expenses of capital improvement in the Sewage Works of Cedar Lake required to be constructed and completed in conformance with Agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the Town of Cedar Lake with IDEM through Agreed Order, or other Administrative Proceedings. It should also be noted that capital maintenance of the Town Sewage Works was continuously in occurrence in this time period, with IDEM permitting required, as well as under the administrative oversight of the Office of Environmental Adjudication due to Cedar Lake Permit violations being addressed and resolved in IDEM enforcement, as described above. A copy of said Ordinance No. 1149 is enclosed herewith as marked Exhibit "C".

CONCLUSION

On a very final note, it really is still unclear what is sought by the supplemental inquiry. The complexity of this project and public body rehabilitation is difficult to understand, much less able to be explained, and especially given the journey that this improvement for the benefit of the public has taken over the decades. Thank you for your interest in the betterment of Cedar Lake. The determination of Cedar Lake to proceed on the Lake Ecosystem Restoration/Dredge Project was undertaken in full compliance with statutory and local municipal law and requirements. If there are any questions, you may contact the undersigned. We trust this satisfies the request of the Town Clerk-Treasurer for the purposes made to respond to the Indiana State Board of Accounts.

Very truly yours,

AUSTGEN KUIPER JASAITIS P.C.



By: David M. Austgen
Attorneys for the Town of
Cedar Lake, Lake County, Indiana

DMA/dec

Enclosure: Copy of e-mail communication of Cedar Lake Clerk-Treasurer Jennifer N. Sandberg of October 6th and October 9th.

cc: Cedar Lake Town Council
Cedar Lake Clerk-Treasurer
Cedar Lake Town Manager

Austgen Kuiper Jasaitis P.C.

From: Jennifer Sandberg <jennifer.sandberg@cedarlakein.org>
Sent: Friday, October 06, 2023 10:46 AM
To: David, Cindy
Cc: Austgen Kuiper Jasaitis P.C.
Subject: Confirmation of Information Needed for Town of Cedar Lake Ecosystem Project
Attachments: Resolution No 1337 - Ecosystem Restoration Pledged Funds Transfer.pdf

Importance: High

TimeMattersID: M9E80B0AE75FF179
TM Contact: Town of Cedar Lake
TM Contact No: 361
TM Matter No: CL0516
TM Matter Reference: CL0516 Cedar Lake/Town-Lake Ecosystem Project through April September 8, 2021

Good Morning Cindy,

Could you please let us know what exactly State Board of Accounts needs from the Town of Cedar Lake regarding Resolution No. 1337 and the use of Wastewater Capital Funds for the Ecosystem project? Thank you.

Respectfully,
Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer
Town of Cedar Lake
7408 Constitution Ave
PO BOX 707
Cedar Lake, IN 46303
Phone (219) 374-7000 x105
Fax (219) 374-8588
jennifer.sandberg@cedarlakein.org



Austgen Kuiper Jasaitis P.C.

From: David, Cindy <CDavid@sboafe.IN.gov>
Sent: Monday, October 09, 2023 8:34 AM
To: Jennifer Sandberg
Cc: Austgen Kuiper Jasaitis P.C.; Millington, Tyler
Subject: RE: Confirmation of Information Needed for Town of Cedar Lake Ecosystem Project

TimeMattersID: MB977B0B1088D654
TM Contact: Town of Cedar Lake
TM Contact No: 361
TM Matter No: CL0516
TM Matter Reference: CL0516 Cedar Lake/Town-Lake Ecosystem Project through April September 8, 2021

Jennifer,

That the use of the wastewater capital fund for the dredging project is permissible under the statute that the wastewater utility operates under, as well as local ordinance (s) that established the waste water capital fund. I know that there is an ordinance that created the special (capital) fund, but there also maybe a bond ordinance for wastewater debt that affects the fund as well.

Cindy

Cynthia M. David, CPA
Audit Manager
Indiana State Board of Accounts



From: Jennifer Sandberg <jennifer.sandberg@cedarlakein.org>
Sent: Friday, October 6, 2023 10:46 AM
To: David, Cindy <CDavid@sboafe.IN.gov>
Cc: Austgen Law <akapc@austgenlaw.com>
Subject: Confirmation of Information Needed for Town of Cedar Lake Ecosystem Project
Importance: High

**** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ****

Good Morning Cindy,

Could you please let us know what exactly State Board of Accounts needs from the Town of Cedar Lake regarding Resolution No. 1337 and the use of Wastewater Capital Funds for the Ecosystem project? Thank you.

Respectfully,

Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer
Town of Cedar Lake
7408 Constitution Ave
PO BOX 707
Cedar Lake, IN 46303
Phone (219) 374-7000 x105
Fax (219) 374-8588
jennifer.sandberg@cedarlakein.org



TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

ORDINANCE NO: 762

AN ORDINANCE ESTABLISHING A CEDAR LAKE WASTEWATER TREATMENT PLANT (WWTP) SPECIAL FUND, DIRECTING THE PAYMENT OF CERTAIN RATES AND CHARGES COLLECTED BY THE TOWN OF CEDAR LAKE, INDIANA, FROM THE OWNERS OF PROPERTY SERVED BY THE SEWAGE WORKS OF THE TOWN INTO THE SPECIAL FUND, AND OTHER MATTERS CONNECTED THEREWITH.

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, has reviewed the matters pertaining to the rates and charges to be collected by the Town from the Owners of properties served by the Sewage Works of the Town; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, has been advised by its Financial Consultants, H.J. Umbaugh and Associates, that current rates and charges collected from the users and rate bearers of the Sanitary Sewer Collection System of the Town includes an amount (approximately \$6.00) for the design, construction and initial operation of a Wastewater Treatment Plant facility for the Town of Cedar Lake, its users, and the rate payers of the Sanitary Sewer Collection System of the Town; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, adopted Ordinance No.: 730 on September 22, 1998, which became effective January 1, 1999, providing the increase in sewage rates and charges collected from the users and rate payers of the Sanitary Sewer Collection System of the Town, including the aforementioned amount of monies within the rates and charges anticipated to be needed for the design, construction and initial operation of a Wastewater Treatment Plant facility for the Town of Cedar Lake, its users and rate payers; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, has determined that it is appropriate at this time to establish a Special Fund, to be known as the "Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund", and further, that the allocated aforementioned portions of the rates and charges collected from the Owners of property served by the Sewage Works of the Town as well as users and rate payers of the Sanitary Sewer Collection System, as identified by the Town Financial Consultants, H.J. Umbaugh and Associates, are to be paid into said Special Fund for purposes of funding the design, construction and initial operation of the Cedar Lake Wastewater Treatment Plant facility, as the same as in the best interests of the residents of Cedar Lake as well as the Owners of real property served by the sewage works of said Town, and all users and rate payers of the Town Sanitary Sewer Collection System.

U:\AW019\DATA\Cedar Lake\Ordinance\WastewaterPlant.doc



NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA, AS FOLLOWS:

SECTION ONE: That it is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund. This Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the Owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection System, in the amounts identified by the Town Financial Consultants, H.J. Umbaugh and Associates, for utilization and payment of the expenses of design (engineering and otherwise), construction, capital debt service payment, and initial operation of a Cedar Lake Wastewater Treatment Plant Facility. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from the rates and charges collected from the Owners of property served by the Sewage Works of the Town as well as users and rate payers of the Town Sanitary Sewer Collection System, as identified by the Town Financial Consultants, for the specific purposes set forth herein. The Clerk-Treasurer is further directed and authorized to manage and account for said funds in the same manner as all other funds of the Cedar Lake Sewer Utility, including accounting and investment, all in conformance with the applicable provisions of the Indiana State Board of Accounts. The Clerk-Treasurer is further directed to provide a monthly report to the Town Council of the deposits made of funds collected and paid into the Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund.

SECTION TWO: That any disbursements to be made from the Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund shall be only at the express direction and authorization of the Town Council after affirmative action at a Public Meeting held in conformance with applicable law. All other requirements of the State of Indiana for payment of expenses shall be required for payment or disbursement of monies from said Special Fund.

SECTION THREE: That all existing Ordinances, or parts thereof, in conflict with the provisions of this Ordinance, are hereby deemed null, void, and of no legal effect, and are specifically repealed.

SECTION FOUR: If any section, clause, provision or portion of this Ordinance and these Regulations shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance and these Regulations.

SECTION FIVE: That this Ordinance shall take effect, and be in full force and effect, from and after passage by the Town Council of the Town of Cedar Lake, Lake County, Indiana.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF
CEDAR LAKE, LAKE COUNTY, INDIANA THIS 25 DAY OF January, 2000.

TOWN OF CEDAR LAKE, LAKE COUNTY,
INDIANA, TOWN COUNCIL

Robert Brown
President

Patricia Wisniewski
Vice-President

Fred Holloway

Daniel P. H.

Allan L. Westerhoff

Darl & Fretz

Robert H. C.

ATTEST:

Claudia Mentink
Claudia Mentink, I.A.M.C., C.M.C.,
Clerk-Treasurer

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

ORDINANCE NO. 1149

AN ORDINANCE AMENDING TOWN ORDINANCE NO.: 793, BEING: "AN ORDINANCE AMENDING TOWN ORDINANCE NO. 762, BEING: 'AN ORDINANCE ESTABLISHING A CEDAR LAKE WASTEWATER TREATMENT PLANT (WWTP) SPECIAL FUND, DIRECTING THE PAYMENT OF CERTAIN RATES AND CHARGES COLLECTED BY THE TOWN OF CEDAR LAKE, INDIANA, FROM THE OWNERS OF PROPERTY SERVED BY THE SEWAGE WORKS OF THE TOWN INTO THE SPECIAL FUND, AND OTHER MATERS CONNECTED THEREWITH.', AND REPEALING ALL ORDINANCES, OR PARTS THEREOF, IN CONFLICT HEREWITH.", REPEALING ALL ORDINANCES AND TOWN CODE PROVISIONS, OR PORTIONS THEREOF, IN CONFLICT HEREWITH, AND ALL MATTERS RELATED THERETO.

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana (hereinafter the "Town Council"), has reviewed the terms and provisions of Town Ordinance No. 762 establishing the Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund, and the direction of the payments of certain rates and charges collected by the Town from the owners of property served by the Sewage Works of the Town into said Special Fund; and

WHEREAS, the Town Council has additionally reviewed the terms and provisions of Town Ordinance No. 793, adopted May 22, 2001, amending said Town Ordinance No. 762 related to the specific purpose for segregation and payment of that portion of the monthly rates collected from the owners of property served by the Sewage Works of the Town into a newly established Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund; further it was specifically authorized by the terms of Amendatory Ordinance No. 793 that said funds which were to be deposited into the newly named and established Special Fund were to be for the utilization and payment of the expenses of design (engineering or otherwise), construction, Debt Service Payment, and initial operation of a Cedar Lake Wastewater Treatment Plant facility, or other capital improvements to the sewage works of Cedar Lake required to be constructed and completed in conformance with agreements entered into by and between the Towns of Cedar Lake and Lowell, by and between the Town of Cedar Lake with IDEM through agreed Order, or other administrative proceedings; further, the Clerk-Treasurer was provided administrative reporting and processing responsibilities for the management and accounting of said segregated funds deposited into the newly named Special Fund account; and

WHEREAS, the Town Council has recently been informed and advised by the Town Clerk-Treasurer, based upon report recommendation from the Town Financial Advisors at London Witte Group, that amendment to Town Ordinance No. 793 is advisable for purposes for permitting and causing recalculated amounts of deposit to be made into the Special Fund account, which Ordinance provision currently requires deposit to be made in the amounts identified by the then-Town Financial Consultants, H.J. Umbaugh and Associates; and

WHEREAS, the Town Council, upon review of the recommendations of the Town Clerk-Treasurer, based upon advisement of the current Town Financial Consultants at London Witte Group,



now concurs and agrees that it is appropriate and advisable, as well as in the best interests of the owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection System/Sewage Works, to follow and comply with the recommendations of the current Town Financial Advisors at London Witte Group, with implementation by the Town Clerk-Treasurer, to amend said Town Ordinance No. 793 to permit funding adjustments for the amount to deposit into the established Special Fund; and

WHEREAS, the Town Council, being duly advised, has now determined that it is appropriate and advisable to amend Town Ordinance No. 793 for the purposes set forth hereinabove, as such is in the best interests of the owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection System and Sewage Works.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA, AS FOLLOWS:

SECTION ONE: That **SECTION ONE** of Town Ordinance No. 793, be and the same is hereby amended to read and provide hereafter as follows, namely:

SECTION ONE: That there is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund. This Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection system, in the amounts identified by the Town Financial Consultants, London Witte Group, for utilization and payment of the expenses of capital improvements in the Sewage Works of Cedar Lake required to be constructed and completed in conformance with Agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the Town of Cedar Lake with IDEM through Agreed Order, or other administrative proceedings. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from those rates and charges collected from the Owners of property served by the Sewage Works of the Town as well as user and rate payers of the Town Sanitary Sewer Collection System, as identified by the Town Financial Consultants, for the specific purposes set forth herein. The Clerk-Treasurer is further directed and authorized to manage and account for said funds in the same manner as all of the funds of the Cedar Lake Sewer Utility, including accounting and investment, all in conformance with the applicable provisions of the Indiana State Board of Accounts. The Clerk-Treasurer is further directed to provide a monthly report to the Town Council of the deposits made of funds collected and paid into the Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Improvement Special Fund.”

SECTION TWO: That all existing Town Code Sections and Ordinances, or parts thereof, in conflict with the provisions of this Ordinance, are hereby repealed and declared to be null, void, and of no legal effect.

SECTION THREE: That if any section, clause, provision or portion of this Ordinance shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance.

SECTION FOUR: That this Ordinance shall take effect, and be in full force and effect, from and after its passage and adoption by the Town Council of the Town of Cedar Lake, Lake County, Indiana, in conformance with applicable law.

ALL OF WHICH IS PASSED AND ADOPTED THIS 21ST DAY OF FEBRUARY, 2012, BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA.

TOWN OF CEDAR LAKE, LAKE COUNTY,
INDIANA, TOWN COUNCIL



President

Vice President

Member



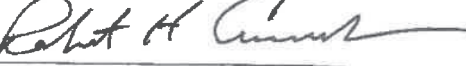
Member



Member

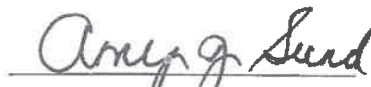


Member



Member

ATTEST


AMY J. SUND, AMC, CMC,
Clerk-Treasurer

CLERK-TREASURER
TOWN OF CEDAR LAKE
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2023, with Jennifer Sandberg, Clerk-Treasurer; Richard Sharpe, President of the Town Council and Vice President of the Utility Board; Robert H. Carnahan, Town Council and Utility Board member; Pete Blagojevic, Redevelopment Authority Board member; and Chris Salatas, Town Manager.

UTILITY BOARD
TOWN OF CEDAR LAKE

UTILITY BOARD
TOWN OF CEDAR LAKE
AUDIT RESULTS AND COMMENTS

FUND SOURCES AND USES

Condition and Context

Cedar Lake Town Code, Title III, Section 32.64 states in part:

"There is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund. This fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the owners of property served by the sewage works of the town as well as all users and rate payers of the town sanitary sewer collection system, in the amounts identified by the town financial consultants, London Witte Group, for utilization and payment of the expenses of capital improvements in the sewage works required to be constructed and completed in conformance with agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the town with IDEM through agreed order or other administrative proceedings. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from the rates and charges collected from the owners of property served by the sewage works of the town as well as users and rate payers of the town sanitary sewer collection system, as identified by the town financial consultants, for the specific purposes set forth herein . . ."

The Town posted disbursements to the DSB-WWTP Special fund, totaling \$324,832, for road construction and drainage projects. However, the payments were determined to not be for the specific purposes outlined in the Town Code for the DSB-WWTP Special fund.

In addition, 4 of 11 disbursements tested, totaling \$14,667, were not paid from the proper fund. These disbursements were allocated to Utility and Town funds based on a percentage determined by the Town. Documentation of how that percentage was determined was not presented for audit.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Expenses paid from utility funds should be directly related to the operation of the municipally owned utility. Expenditures for city and town operating costs should not be paid from utility funds. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

UTILITY BOARD
TOWN OF CEDAR LAKE
AUDIT RESULTS AND COMMENTS
(Continued)

**WASTEWATER TREATMENT PLANT AND SEWAGE WORKS CAPITAL
IMPROVEMENT SPECIAL FUND - SUBSEQUENT EVENTS**

Condition and Context

Cedar Lake Town Code, Title III, Section 32.64 states in part:

"There is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund. This fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the owners of property served by the sewage works of the town as well as all users and rate payers of the town sanitary sewer collection system, in the amounts identified by the town financial consultants, London Witte Group, for utilization and payment of the expenses of capital improvements in the sewage works required to be constructed and completed in conformance with agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the town with IDEM through agreed order or other administrative proceedings. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from the rates and charges collected from the owners of property served by the sewage works of the town as well as users and rate payers of the town sanitary sewer collection system, as identified by the town financial consultants, for the specific purposes set forth herein . . ."

On September 5, 2023, the Town Council passed Resolution No. 1337, which authorized a \$4,423,376 transfer of previously pledged funds to fully fund the Ecosystem Non-Reverting fund for the express purpose of funding the Ecosystem Restoration Project (project). The purpose of the project was to dredge Cedar Lake and reduce decades of sediment that has contaminated the lake and the long-term maintenance and continued care to repair the lake and restore its native fish and plant habitat.

On September 8, 2023, the Town transferred \$4,423,376 from the DSB-WWTP Special fund to the Ecosystem Restoration Non-Reverting fund. However, the transfer was determined to not be for the specific purposes outlined in the Town Code for the DSB-WWTP Special fund.

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Expenses paid from utility funds should be directly related to the operation of the municipally owned utility. Expenditures for city and town operating costs should not be paid from utility funds. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

DAVID M. AUSTGEN
TIMOTHY R. KUIPER*
MICHAEL J. JASAITIS*

RYAN A. DEUTMEYER*
JEFF K. WILLIAMS

of Counsel

DANETTE GARZA†
DAVID K. RANICH
DONALD R. O'DELL
1924-2013 Deceased
MICHAEL L. MUENICH
1946-2022 Deceased



AMY S. BENJAMIN
DEANNA E. HARDIN
Paralegals

SHERRY L. GREEN
Office Administrator

**Licensed in IN & IL
†Also Licensed CPA in IN*

November 15, 2023

State of Indiana Board of Accounts
302 Washington Street, Room E 418
Indianapolis, IN 46204-2765

**RE: Cedar Lake/Town – Y2023 State Board of Accounts Audit
State Board of Accounts Supplemental Request for Town Wastewater Capital
Fund Usage for the Town of Cedar Lake Ecosystem Project, and Related**

To Whom It May Concern:

INTRODUCTION

Please be advised that this Law Firm represents the Town of Cedar Lake, Lake County, Indiana, as its Town Attorneys. The undersigned is the responsible attorney in the Law Firm for the representation, as well as the report/opinions provided herein. Our Law Firm was requested by e-mail communication dated October 6, 2023 (Clerk-Treasurer J. Sandberg to State Board of Accounts Audit Manager C. David, CPA), and October 9, 2023 (C. David to J. Sandberg), copies of which are attached hereto for ready reference, to provide supplemental information to the Indiana State Board of Accounts as specified in the communications. This communication will address the matters specified in the aforementioned October 6th and October 9th communications referenced hereinabove.

BACKGROUND

With regard to the above supplemental request of the Indiana State Board of Accounts, it should be noted that the specific request of Audit Manager Cynthia M. David, CPA, as requested by Clerk-Treasurer Sandberg, was as follows, namely:

“That the use of the wastewater capital fund for the dredging project is permissible under the statute that the wastewater utility operates under, as well as local ordinance(s) that established the wastewater capital fund”... that I know “that there is an ordinance that created this special (capital) fund, but there may also be a bond ordinance for wastewater debt that affects the fund as well.”.

It is this inquiry to which response is made in connection with the Town of Cedar Lake Y2023 Indiana State Board of Accounts audit.

Upon review of the request made, and assessment/analysis of same, it occurs there may be a need for some explanation of facts and circumstances on the Town Lake Ecosystem Restoration

1

F:\DATA\Cedar Lake\0516\Correspondence\111523 Attorney Opinion Letter.docx

130 NORTH MAIN ST. • CROWN POINT, IN 46307
(219) 663-5600 • FAX (219) 662-3519 • www.austgenlaw.com

Project, and use of Town funds. First, however, a brief background of circumstances and conditions may assist. Cedar Lake is a glacial-formed 780-acre (+/-) body of water obviously created during glacial times and remaining existent as a substantial water body to the present day. More importantly, and particularly for use of funds, Cedar Lake in settlor days was and has been described as a pristine water body and facility for natural use. Then, however, came development before the turn of the Twentieth Century, when population arrived, and with these people came developers. Developers arrived for seasonal use of the Cedar Lake water body and area from and after 1880 (+/-) to and through World War II. Notwithstanding population growth and use of the Cedar Lake area, modern amenities did not occur at the pace or in the scale needed for the growth of population that occurred. In other words, the population grew while commensurate amenities were not included. As a consequence, Cedar Lake, as a glacial body of water, became the outflow or catch basin for septic and sanitary usage. The degradation of Cedar Lake from this utilization for human waste occurred by force of nature and the evident elevation grades. Everything flows down.

In furtherance of these circumstances, and after World War II, Cedar Lake citizen residents and property owners became increasingly concerned that the outflow of septic and human waste conditions was not only environmentally unsound, but completely unhealthy. Ultimately, after long litigation proceedings, on October 1, 1967, Cedar Lake became an incorporated Municipal Governmental Unit. Thereafter, in 1972, Cedar Lake commenced design and completed construction of a Wastewater Collection System, eliminating most septic systems in the Community, and transporting raw sewage through said collection system to the Wastewater Treatment Plant Facility in Lowell, which served as a Regional Wastewater Treatment Plant Facility. All in conformance with modern standards and environmental regulations. Residual conditions, including deposits into Cedar Lake from pre-collection system times, were never completely rehabilitated. As such, the conditions that caused the need to incorporate and construct a Wastewater Treatment Collection System, however, remained. The residual of how Cedar Lake was used for the period of time stated hereinabove, was the deposit of water flow into Cedar Lake containing and including septic discharges, farm field fertilizer, road run-off, and extraneous outflow, all storm drainage, and every other form of flow which deposited itself into the glacier-formed Cedar Lake basin.

In the most recent of activities related to Cedar Lake, modernization of the Town Wastewater Collection System has occurred, with modern upgrades of maintenance and operation on a regular and systematic basis, all in compliance with present day standards, regulations, and requirements. However, the circumstances that gave rise to the need for the current Lake Ecosystem Restoration Dredging Project remained. For the last twenty (20) years, this Dredge Project has been a top priority for each legislative body serving the residents of Cedar Lake since then to now. Finally, utilizing a combination of financing sources, and following intense engineering analysis and design, this project has occurred. It is under this general fact pattern that the Town responds to the supplemental inquiry of Ms. David and the Indiana State Board of Accounts in the request noted above.

In addition to the general history of Cedar Lake, and the circumstances that brought the Town to this place in assessment and use of identified funds for Lake Ecosystem Restoration/Dredge Project, it should be noted that all of the activities referenced in the preceding general explanation have dramatically impacted and improved the quality of water in Cedar Lake, and its availability for use by property owners and citizens. Septic flow into Cedar Lake has been nearly completely capped and closed. Aquatic life is planned for restoration and reintegration upon completion. Contact by human persons is demonstrably improved. The deleterious impact on lake water quality caused by the early development and use circumstances described above have been clearly and obviously mitigated.

In addition to the foregoing, it should be noted that the Lake Ecosystem Restoration/Dredge Project is on a body of water under the governance and jurisdiction of the Indiana Department of Natural Resources (IDNR). Full and exhaustive engineering has been occurring for the period of time from approximately 2006 to the present. Testing and soil sampling occurred in the course of engineering due diligence. The Army Corps of Engineers additionally engineered and assessed circumstances. At the end of all of this in the period after 2020, modern innovations and techniques were determined available to practically undertake this project, relieve the lake of its dormant, but existent condition, and complete a project which spanned generations.

Further, it must be noted that the Town of Cedar Lake, by Enabling Ordinance, established a Department of Stormwater Management under the provision of I.C. §8-1.5. When established, no fee regulation or Ordinance was adopted for funds from property owning taxpayers. However, at or about 2007, a rate supported Stormwater Utility was established, again under the provisions of the Indiana Code. At that time, a Stormwater User Rate Fee was established for the first time. The amount of the fee was nominal, but nonetheless, charged and collected. The amount of rate and charge established was de minimis, and insufficient for capital improvement financing of stormwater projects, but rather, was primarily used for maintenance expenses. At no time was the Stormwater User Rate charge and fee from 2007 to the time of the commencement of this Cedar Lake Ecosystem Restoration Drainage Project sufficient.

For purposes of addressing the inquiry of Ms. David and the Indiana State Board of Accounts, please note that the Town of Cedar Lake Sewage Works has one (1) outstanding debt issuance, the "Sewage Works Refunding Revenue Bonds of 2018". This debt was authorized and is governed by Ordinance No. 1285, unanimously adopted March 6, 2018. Town Ordinance No. 1285, Section 16, sets forth the funding parameters for the Sewage Works Improvement Account. The only explicit expenditure parameters applicable to the Improvement Account included in this Ordinance is when shortfalls in either the Sewage Works Sinking Funds or the Operation and Maintenance Account occur. If shortfalls do occur, moneys in the Sewage Works Improvement Account "shall" be transferred to the Fund/Account if and to the extent necessary. Please note the multiple aspects of consideration made over the years by Cedar Lake Town Officials for addressing the environmental conditions caused by the Sewage Works, and before the Sewage Works existed. Aspects of this remediation were considered over decades. More recently, as the Sewage Works function in the Town of Cedar Lake has matured, emergency responses are no longer the norm, but the exception.

The Town was placed on a Sewer Connection Ban in the mid-1990's for a ten (10) year period due to NPDES Permit violations. All Conditions were fulfilled for the Town to be released from this devastating action of IDEM. In addressing residual and legacy conditions, the entirety of law and procedures has been followed. As you can tell from the information provided, plus much more, engineering design and planning legal procedures and actions, multiple sources of revenue identification, and follow through on same under express guidance and counsel of the Town Engineering, legal, financing, and specialty contractor companies and representatives, have been required and followed. The Town of Cedar Lake seeks your acknowledgment of receipt hereof and the uniqueness of this Public Work Project. Also note, specifically, that the Town of Cedar Lake has undertaken this rehabilitation and remediation on the waters of the State of Indiana, whose IDNR is the jurisdictional authority. The State of Indiana, through permitting processes and jurisdictional oversight responsibility, has concurred in the project and has participated by its permitting and financing resource authority.

Based upon the foregoing, Cedar Lake Town Officials examined funding options and sources for this capital improvement project. As a consequence of the importance and necessity of finishing

the cleanup of Cedar Lake by this dredge project, the Indiana Department of Natural Resources approved the engineered and designed project. In addition, the IDNR participates in the project fiscally with LARE Grant Funds, in a specific amount of \$150,000.00 for a four (4) year period for a total amount of \$600,000.00. Additionally, a local civic not-for-profit entity, Cedar Lake Enhancement Association, committed and transferred in excess of \$300,000.00 to the Special Revenue Non-Reverting Fund created by the Town of Cedar Lake Town Council for this project. It should be noted as a consequence that there was substantial public and community support for this project and its benefits.

RESPONSE

With regard to the exact inquiry, now that more descriptive information is provided, a review of the law is able to be issued. Please note the provisions of Indiana Code §36-9-23-2 regarding powers of the Town regarding sewage works. Specifically, and in the time period appropriate for response, on or about January 25, 2000, the then Cedar Lake Town Council adopted Ordinance No. 762 establishing a Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund, directing the payment of certain rates and charges collected by the Town of Cedar Lake, Indiana, from the owners of property served by the sewage works of the Town into the Special Fund, and other matters connected therewith. A copy of said adopted Ordinance is attached hereto as Exhibit "B". This Ordinance followed the adoption September 22, 1998, of Town Ordinance No. 730 providing for an increase in sewage rates and charges for the Town Sanitary Sewer Collection System. It should be noted that justification of said increased rates at that time, 25 years ago, was for the rates and charges anticipated to be needed for the design, construction, and initial operation of the Wastewater Treatment Plant facility for the Town of Cedar Lake, its users and rate payers. That Town Council also determined it appropriate to establish a Special Fund, known as the "Cedar Lake Wastewater treatment Plant (WWTP) Special Fund". The purpose of the fund was for design, construction, and initial operation of the Cedar Lake Wastewater Treatment Plant facility, which was contemplated at the time to be a capital improvement project for the Town Sanitary Sewer Utility. Please note in this Ordinance the fund establishment was under the counsel of Financial Consultants at then-existing H.J. Umbaugh and Associates, retained for the specific purposes of establishment, and for conformance with the Indiana State Board of Accounts.

Thereafter, in its continuing legislation oversight of the Sewage Works of the Town, Town Ordinance No. 1149 was adopted. This Ordinance addressed segregation of the special funds collected for utilization and payment of the expenses of design (engineering or otherwise) , constructions, debt service payment, and initial operation of a Cedar Lake Wastewater Treatment Plant facility, or other capital improvements to the Sewage Works of Cedar Lake (emphasis added) required to be constructed and completed...as a consequence of those determinations, amendment of Town Ordinance No. 793 by the Town Council occurred by adoption of said Ordinance No. 1149 on or about February 21, 2012. There was amendment of the purpose in said amendment "for utilization and payment of the expenses of capital improvement in the Sewage Works of Cedar Lake required to be constructed and completed in conformance with Agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the Town of Cedar Lake with IDEM through Agreed Order, or other Administrative Proceedings. It should also be noted that capital maintenance of the Town Sewage Works was continuously in occurrence in this time period, with IDEM permitting required, as well as under the administrative oversight of the Office of Environmental Adjudication due to Cedar Lake Permit violations being addressed and resolved in IDEM enforcement, as described above. A copy of said Ordinance No. 1149 is enclosed herewith as marked Exhibit "C".

CONCLUSION

On a very final note, it really is still unclear what is sought by the supplemental inquiry. The complexity of this project and public body rehabilitation is difficult to understand, much less able to be explained, and especially given the journey that this improvement for the benefit of the public has taken over the decades. Thank you for your interest in the betterment of Cedar Lake. The determination of Cedar Lake to proceed on the Lake Ecosystem Restoration/Dredge Project was undertaken in full compliance with statutory and local municipal law and requirements. If there are any questions, you may contact the undersigned. We trust this satisfies the request of the Town Clerk-Treasurer for the purposes made to respond to the Indiana State Board of Accounts.

Very truly yours,

AUSTGEN KUIPER JASAITIS P.C.



By: David M. Austgen
Attorneys for the Town of
Cedar Lake, Lake County, Indiana

DMA/dec

Enclosure: Copy of e-mail communication of Cedar Lake Clerk-Treasurer Jennifer N. Sandberg of October 6th and October 9th.

cc: Cedar Lake Town Council
Cedar Lake Clerk-Treasurer
Cedar Lake Town Manager

Austgen Kuiper Jasaitis P.C.

From: Jennifer Sandberg <jennifer.sandberg@cedarlakein.org>
Sent: Friday, October 06, 2023 10:46 AM
To: David, Cindy
Cc: Austgen Kuiper Jasaitis P.C.
Subject: Confirmation of Information Needed for Town of Cedar Lake Ecosystem Project
Attachments: Resolution No 1337 - Ecosystem Restoration Pledged Funds Transfer.pdf

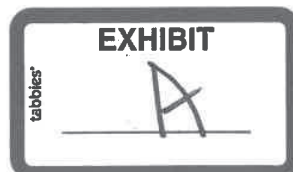
Importance: High

TimeMattersID: M9E80B0AE75FF179
TM Contact: Town of Cedar Lake
TM Contact No: 361
TM Matter No: CL0516
TM Matter Reference: CL0516 Cedar Lake/Town-Lake Ecosystem Project through April September 8, 2021

Good Morning Cindy,

Could you please let us know what exactly State Board of Accounts needs from the Town of Cedar Lake regarding Resolution No. 1337 and the use of Wastewater Capital Funds for the Ecosystem project? Thank you.

Respectfully,
Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer
Town of Cedar Lake
7408 Constitution Ave
PO BOX 707
Cedar Lake, IN 46303
Phone (219) 374-7000 x105
Fax (219) 374-8588
jennifer.sandberg@cedarlakein.org



Austgen Kuiper Jasaitis P.C.

From: David, Cindy <CDavid@sboafe.IN.gov>
Sent: Monday, October 09, 2023 8:34 AM
To: Jennifer Sandberg
Cc: Austgen Kuiper Jasaitis P.C.; Millington, Tyler
Subject: RE: Confirmation of Information Needed for Town of Cedar Lake Ecosystem Project

TimeMattersID: MB977B0B1088D654
TM Contact: Town of Cedar Lake
TM Contact No: 361
TM Matter No: CL0516
TM Matter Reference: CL0516 Cedar Lake/Town-Lake Ecosystem Project through April September 8, 2021

Jennifer,

That the use of the wastewater capital fund for the dredging project is permissible under the statute that the wastewater utility operates under, as well as local ordinance (s) that established the waste water capital fund. I know that there is an ordinance that created the special (capital) fund, but there also maybe a bond ordinance for wastewater debt that affects the fund as well.

Cindy

Cynthia M. David, CPA
Audit Manager
Indiana State Board of Accounts



From: Jennifer Sandberg <jennifer.sandberg@cedarlakein.org>
Sent: Friday, October 6, 2023 10:46 AM
To: David, Cindy <CDavid@sboafe.IN.gov>
Cc: Austgen Law <akapc@austgenlaw.com>
Subject: Confirmation of Information Needed for Town of Cedar Lake Ecosystem Project
Importance: High

**** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ****

Good Morning Cindy,

Could you please let us know what exactly State Board of Accounts needs from the Town of Cedar Lake regarding Resolution No. 1337 and the use of Wastewater Capital Funds for the Ecosystem project? Thank you.

Respectfully,

Jennifer N. Sandberg, IAMC, CMC, CPFIM
Clerk-Treasurer
Town of Cedar Lake
7408 Constitution Ave
PO BOX 707
Cedar Lake, IN 46303
Phone (219) 374-7000 x105
Fax (219) 374-8588
jennifer.sandberg@cedarlakein.org



TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

ORDINANCE NO: 762

AN ORDINANCE ESTABLISHING A CEDAR LAKE WASTEWATER TREATMENT PLANT (WWTP) SPECIAL FUND, DIRECTING THE PAYMENT OF CERTAIN RATES AND CHARGES COLLECTED BY THE TOWN OF CEDAR LAKE, INDIANA, FROM THE OWNERS OF PROPERTY SERVED BY THE SEWAGE WORKS OF THE TOWN INTO THE SPECIAL FUND, AND OTHER MATTERS CONNECTED THEREWITH.

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, has reviewed the matters pertaining to the rates and charges to be collected by the Town from the Owners of properties served by the Sewage Works of the Town; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, has been advised by its Financial Consultants, H.J. Umbaugh and Associates, that current rates and charges collected from the users and rate bearers of the Sanitary Sewer Collection System of the Town includes an amount (approximately \$6.00) for the design, construction and initial operation of a Wastewater Treatment Plant facility for the Town of Cedar Lake, its users, and the rate payers of the Sanitary Sewer Collection System of the Town; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, adopted Ordinance No.: 730 on September 22, 1998, which became effective January 1, 1999, providing the increase in sewage rates and charges collected from the users and rate payers of the Sanitary Sewer Collection System of the Town, including the aforementioned amount of monies within the rates and charges anticipated to be needed for the design, construction and initial operation of a Wastewater Treatment Plant facility for the Town of Cedar Lake, its users and rate payers; and

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana, has determined that it is appropriate at this time to establish a Special Fund, to be known as the "Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund", and further, that the allocated aforementioned portions of the rates and charges collected from the Owners of property served by the Sewage Works of the Town as well as users and rate payers of the Sanitary Sewer Collection System, as identified by the Town Financial Consultants, H.J. Umbaugh and Associates, are to be paid into said Special Fund for purposes of funding the design, construction and initial operation of the Cedar Lake Wastewater Treatment Plant facility, as the same as in the best interests of the residents of Cedar Lake as well as the Owners of real property served by the sewage works of said Town, and all users and rate payers of the Town Sanitary Sewer Collection System.

U:\AW\ORD\TA\Cedar Lake\Ordinance\WastewaterPlant.doc



NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA, AS FOLLOWS:

SECTION ONE: That it hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund. This Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the Owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection System, in the amounts identified by the Town Financial Consultants, H.J. Umbaugh and Associates, for utilization and payment of the expenses of design (engineering and otherwise), construction, capital debt service payment, and initial operation of a Cedar Lake Wastewater Treatment Plant Facility. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from the rates and charges collected from the Owners of property served by the Sewage Works of the Town as well as users and rate payers of the Town Sanitary Sewer Collection System, as identified by the Town Financial Consultants, for the specific purposes set forth herein. The Clerk-Treasurer is further directed and authorized to manage and account for said funds in the same manner as all other funds of the Cedar Lake Sewer Utility, including accounting and investment, all in conformance with the applicable provisions of the Indiana State Board of Accounts. The Clerk-Treasurer is further directed to provide a monthly report to the Town Council of the deposits made of funds collected and paid into the Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund.

SECTION TWO: That any disbursements to be made from the Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund shall be only at the express direction and authorization of the Town Council after affirmative action at a Public Meeting held in conformance with applicable law. All other requirements of the State of Indiana for payment of expenses shall be required for payment or disbursement of monies from said Special Fund.

SECTION THREE: That all existing Ordinances, or parts thereof, in conflict with the provisions of this Ordinance, are hereby deemed null, void, and of no legal effect, and are specifically repealed.

SECTION FOUR: If any section, clause, provision or portion of this Ordinance and these Regulations shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance and these Regulations.

SECTION FIVE: That this Ordinance shall take effect, and be in full force and effect, from and after passage by the Town Council of the Town of Cedar Lake, Lake County, Indiana.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF
CEDAR LAKE, LAKE COUNTY, INDIANA THIS 25 DAY OF January, 2000.

TOWN OF CEDAR LAKE, LAKE COUNTY,
INDIANA, TOWN COUNCIL



President



Vice-President












ATTEST:



Claudia Mentink, I.A.M.C., C.M.C.,
Clerk-Treasurer

TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA

ORDINANCE NO. 1149

AN ORDINANCE AMENDING TOWN ORDINANCE NO.: 793, BEING: "AN ORDINANCE AMENDING TOWN ORDINANCE NO. 762, BEING: 'AN ORDINANCE ESTABLISHING A CEDAR LAKE WASTEWATER TREATMENT PLANT (WWTP) SPECIAL FUND, DIRECTING THE PAYMENT OF CERTAIN RATES AND CHARGES COLLECTED BY THE TOWN OF CEDAR LAKE, INDIANA, FROM THE OWNERS OF PROPERTY SERVED BY THE SEWAGE WORKS OF THE TOWN INTO THE SPECIAL FUND, AND OTHER MATERS CONNECTED THEREWITH.', AND REPEALING ALL ORDINANCES, OR PARTS THEREOF, IN CONFLICT HEREWITH.", REPEALING ALL ORDINANCES AND TOWN CODE PROVISIONS, OR PORTIONS THEREOF, IN CONFLICT HEREWITH, AND ALL MATTERS RELATED THERETO.

WHEREAS, the Town Council of the Town of Cedar Lake, Lake County, Indiana (hereinafter the "Town Council"), has reviewed the terms and provisions of Town Ordinance No. 762 establishing the Cedar Lake Wastewater Treatment Plant (WWTP) Special Fund, and the direction of the payments of certain rates and charges collected by the Town from the owners of property served by the Sewage Works of the Town into said Special Fund; and

WHEREAS, the Town Council has additionally reviewed the terms and provisions of Town Ordinance No. 793, adopted May 22, 2001, amending said Town Ordinance No. 762 related to the specific purpose for segregation and payment of that portion of the monthly rates collected from the owners of property served by the Sewage Works of the Town into a newly established Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund; further it was specifically authorized by the terms of Amendatory Ordinance No. 793 that said funds which were to be deposited into the newly named and established Special Fund were to be for the utilization and payment of the expenses of design (engineering or otherwise), construction, Debt Service Payment, and initial operation of a Cedar Lake Wastewater Treatment Plant facility, or other capital improvements to the sewage works of Cedar Lake required to be constructed and completed in conformance with agreements entered into by and between the Towns of Cedar Lake and Lowell, by and between the Town of Cedar Lake with IDEM through agreed Order, or other administrative proceedings; further, the Clerk-Treasurer was provided administrative reporting and processing responsibilities for the management and accounting of said segregated funds deposited into the newly named Special Fund account; and

WHEREAS, the Town Council has recently been informed and advised by the Town Clerk-Treasurer, based upon report recommendation from the Town Financial Advisors at London Witte Group, that amendment to Town Ordinance No. 793 is advisable for purposes for permitting and causing recalculated amounts of deposit to be made into the Special Fund account, which Ordinance provision currently requires deposit to be made in the amounts identified by the then-Town Financial Consultants, H.J. Umbaugh and Associates; and

WHEREAS, the Town Council, upon review of the recommendations of the Town Clerk-Treasurer, based upon advisement of the current Town Financial Consultants at London Witte Group,



now concurs and agrees that it is appropriate and advisable, as well as in the best interests of the owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection System/Sewage Works, to follow and comply with the recommendations of the current Town Financial Advisors at London Witte Group, with implementation by the Town Clerk-Treasurer, to amend said Town Ordinance No. 793 to permit funding adjustments for the amount to deposit into the established Special Fund; and

WHEREAS, the Town Council, being duly advised, has now determined that it is appropriate and advisable to amend Town Ordinance No. 793 for the purposes set forth hereinabove, as such is in the best interests of the owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection System and Sewage Works.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA, AS FOLLOWS:

SECTION ONE: That **SECTION ONE** of Town Ordinance No. 793, be and the same is hereby amended to read and provide hereafter as follows, namely:

“SECTION ONE: That there is hereby established a Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund. This Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Capital Improvement Special Fund is established for the specific purpose of segregation and payment of that portion of the monthly rates collected from the owners of property served by the Sewage Works of the Town as well as all users and rate payers of the Town Sanitary Sewer Collection system, in the amounts identified by the Town Financial Consultants, London Witte Group, for utilization and payment of the expenses of capital improvements in the Sewage Works of Cedar Lake required to be constructed and completed in conformance with Agreements entered into by and between the Towns of Cedar Lake and Lowell, or by and between the Town of Cedar Lake with IDEM through Agreed Order, or other administrative proceedings. The Clerk-Treasurer is directed to deposit on at least a monthly basis those funds from those rates and charges collected from the Owners of property served by the Sewage Works of the Town as well as user and rate payers of the Town Sanitary Sewer Collection System, as identified by the Town Financial Consultants, for the specific purposes set forth herein. The Clerk-Treasurer is further directed and authorized to manage and account for said funds in the same manner as all of the funds of the Cedar Lake Sewer Utility, including accounting and investment, all in conformance with the applicable provisions of the Indiana State Board of Accounts. The Clerk-Treasurer is further directed to provide a monthly report to the Town Council of the deposits made of funds collected and paid into the Cedar Lake Wastewater Treatment Plant (WWTP) and Sewage Works Improvement Special Fund.”

SECTION TWO: That all existing Town Code Sections and Ordinances, or parts thereof, in conflict with the provisions of this Ordinance, are hereby repealed and declared to be null, void, and of no legal effect.

SECTION THREE: That if any section, clause, provision or portion of this Ordinance shall be held to be invalid or unconstitutional by any Court of competent jurisdiction, such decision shall not affect any other section, clause, provision or portion of this Ordinance.

SECTION FOUR: That this Ordinance shall take effect, and be in full force and effect, from and after its passage and adoption by the Town Council of the Town of Cedar Lake, Lake County, Indiana, in conformance with applicable law.

ALL OF WHICH IS PASSED AND ADOPTED THIS 21ST DAY OF FEBRUARY, 2012, BY THE TOWN COUNCIL OF THE TOWN OF CEDAR LAKE, LAKE COUNTY, INDIANA.

TOWN OF CEDAR LAKE, LAKE COUNTY,
INDIANA, TOWN COUNCIL



President

Vice President

Member



Member



Member

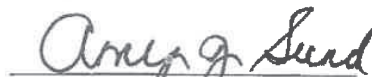


Member



Member

ATTEST



AMY J. SUND, IAMC, CMC,
Clerk-Treasurer

UTILITY BOARD
TOWN OF CEDAR LAKE
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2023, with Jennifer Sandberg, Clerk-Treasurer; Richard Sharpe, President of the Town Council and Vice President of the Utility Board; Robert H. Carnahan, Town Council and Utility Board member; Pete Blagojevic, Redevelopment Authority Board member; and Chris Salatas, Town Manager.