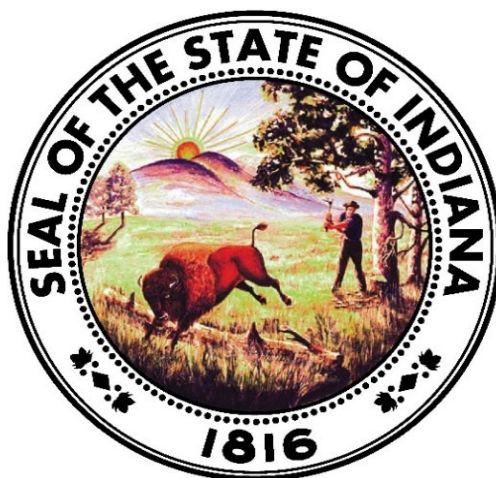


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE ENGAGEMENT REPORT
OF

LAWRENCEBURG, MANCHESTER, SPARTA
TOWNSHIPS CONSERVANCY DISTRICT
DEARBORN COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
10/07/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Hershell Gossett	01-01-19 to 12-31-24
Treasurer	Kathleen Dills David Hizer	01-01-19 to 12-31-20 01-01-21 to 12-31-24
President of the District Board	Wayne Montgomery	01-01-19 to 12-31-24



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TO: THE OFFICIALS OF THE LAWRENCEBURG, MANCHESTER, SPARTA TOWNSHIPS
CONSERVANCY DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Lawrenceburg, Manchester, Sparta Townships Conservancy District (District), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifonline.org>.

The contents of this report were communicated to Hershell Gossett, Superintendent, and Wayne Montgomery, President of the District Board, on September 25, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2024

LAWRENCEBURG, MANCHESTER, SPARTA
TOWNSHIPS CONSERVANCY DISTRICT
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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LAWRENCEBURG, MANCHESTER, SPARTA TOWNSHIPS CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Water Utility Water Utility - Operating	\$ 236,317	\$ 1,082,689	\$ 1,094,934	\$ 224,072	\$ 790,906	\$ 902,922	\$ 112,056
Water Utility Well tank & maintenance	4,718	20,456	25,123	51	500	-	551
Water Utility Loan payments	11,183	134,058	134,052	11,189	134,055	134,052	11,192
Water Utility Water Utility - Bond And Interest	11,836	-	11,836	-	9,550	6,212	3,338
Water Utility Water Utility - Customer Deposits	109,817	10,702	6,759	113,760	-	-	113,760
Totals	<u>\$ 373,871</u>	<u>\$ 1,247,905</u>	<u>\$ 1,272,704</u>	<u>\$ 349,072</u>	<u>\$ 935,011</u>	<u>\$ 1,043,186</u>	<u>\$ 240,897</u>

LAWRENCEBURG, MANCHESTER, SPARTA TOWNSHIPS CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Water Utility Water Utility - Operating	\$ 112,058	\$ 2,694,795	\$ 2,603,428	\$ 203,425	\$ 1,341,787	\$ 1,435,114	\$ 110,098
Water Utility Well tank & maintenance	551	-	-	551	41,408	-	41,959
Water Utility Loan payments	11,192	22,342	33,534	-	-	-	-
Water Utility Water Utility - Customer Deposits	<u>117,097</u>	<u>11,279</u>	<u>7,687</u>	<u>120,689</u>	<u>9,316</u>	<u>13,670</u>	<u>116,335</u>
Totals	<u>\$ 240,898</u>	<u>\$ 2,728,416</u>	<u>\$ 2,644,649</u>	<u>\$ 324,665</u>	<u>\$ 1,392,511</u>	<u>\$ 1,448,784</u>	<u>\$ 268,392</u>

LAWRENCEBURG, MANCHESTER, SPARTA TOWNSHIPS CONSERVANCY DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Water Utility Water Utility - Operating	\$ 110,097	\$ 944,694	\$ 867,514	\$ 187,277
Water Utility Well tank & maintenance	41,959	-	41,959	-
Water Utility Water Utility - Customer Deposits	<u>116,335</u>	<u>7,939</u>	<u>6,014</u>	<u>118,260</u>
Totals	<u>\$ 268,391</u>	<u>\$ 952,633</u>	<u>\$ 915,487</u>	<u>\$ 305,537</u>