

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HELMER REGIONAL SEWER DISTRICT

STEBEN COUNTY, INDIANA

January 1, 2010 to December 31, 2014



**FILED**  
01/07/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary/Treasurer	Susan J. Culler	01-01-10 to 12-31-15
President of the Board	Gary L. Simpson	01-01-10 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE HELMER REGIONAL SEWER DISTRICT, STEUBEN COUNTY, INDIANA

This report is supplemental to our examination report of the Helmer Regional Sewer District (District), for the period from January 1, 2010 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the District. It should be read in conjunction with our Financial Statements Examination Report of the District, which provides our opinion on the District'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 Examination 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 Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

September 28, 2015

HELMER REGIONAL SEWER DISTRICT  
EXAMINATION RESULTS AND COMMENTS

**ANNUAL FINANCIAL REPORT**

An Annual Financial Report for 2014 was not filed with the State Examiner.

The Annual Financial Reports for 2010, 2011, 2012, and 2013 contained the following receipt and disbursement errors that did not properly reflect the financial activity of the District.

<u>Years</u>	<u>Fund</u>	<u>Receipt or Disbursement</u>	<u>Over (Under) Reported</u>
2010	Debt Service	Receipt	\$ (816)
2010	Bond and Interest	Receipt	(8,400)
2010	Operating	Disbursement	(9,215)
2010	Debt Service	Disbursement	3,000
2010	Bond and Interest	Disbursement	(3,000)
2011	Operating	Receipt	(5,600)
2011	Bond and Interest	Receipt	10,037
2011	Debt Service	Receipt	(187)
2011	Operating	Disbursement	(8,942)
2012	Operating	Receipt	(17,147)
2012	Debt Service	Receipt	(2,023)
2012	Operating	Disbursement	(11,480)
2012	Debt Service	Disbursement	(2,000)
2013	Operating	Receipt	(11,253)
2013	Debt Service	Receipt	(2,034)
2013	Operating	Disbursement	(12,781)
2013	Debt Service	Disbursement	(2,000)

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

HELMER REGIONAL SEWER DISTRICT  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

***CERTIFIED REPORT NOT FILED***

The District did not file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for 2014.

Indiana Code 5-11-13-1 states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

***DEPOSITORY ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors from incorrect postings in the ledgers and on the outstanding check lists. As of December 31, 2014, the bank was short of the fund balances by \$120 after reperforming the depository reconciliations.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

HELMER REGIONAL SEWER DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2015, with Gary L. Simpson, President of the Board; Susan J. Culler, Secretary/Treasurer; and Kathy Dunafin, Secretary/Treasurer effective January 1, 2016.

# HELMER REGIONAL SEWAGE DISTRICT

7620 S 969 W  
HELMER, INDIANA 46747

October 7, 2015

To whom it may concern:

During the exit conference with Stacy Ross, for the Helmer Regional Sewage District, several areas were brought to my attention that I failed to do.

One area was errors in receipts and disbursements for 2010,2011,2012,2013. This is just reporting errors on my part.

Another area was failure to file the annual report with the SBOA for 2014. In 2014 I had been diagnosed with breast cancer and had undergone a bilateral mastectomy with reconstruction and 6 months of chemotherapy. Our Board President, Gary Simpson, helped me with the books, billing, and meeting minutes whenever I was unable to fulfill my Secretary/Treasurer commitments. This was a very difficult time for me physically and emotionally. Also at this time I sold my business. I suspect my business email was attached to the SBOA for communication with me. If I had been contacted to remind me to file this report, I suspect the email did not reach me due to the fact that email had been closed out. Also due to my health, I just overlooked filing this report. This is not an excuse just an explanation on how this report did not get filed properly. I pride myself in doing the best job for the District that I can do and feel awful that I overlooked this report.

The shortfall of the bank reconciliation at the end of 2014 is just plain math errors. Stacy has shown me how to correct that error going forward in 2015.

This is my official response to you regarding our exit conference in September.

Sincerely,



Susan Culler Secretary/Treasurer