

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
SIMONTON LAKE CONSERVANCY DISTRICT  
ELKHART COUNTY, INDIANA  
January 1, 2011 to December 31, 2014



**FILED**  
02/15/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Financial Secretary	Linda Wilson	01-01-11 to 12-31-15
Chairman of the District Board	Robert Kelsey	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SIMONTON LAKE CONSERVANCY  
DISTRICT, ELKHART COUNTY, INDIANA

This report is supplemental to our examination report of the Simonton Lake Conservancy District (District), for the period from January 1, 2011 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

October 13, 2015

SIMONTON LAKE CONSERVANCY DISTRICT  
EXAMINATION RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT***

The Annual Financial Reports for 2011-2014 contained a number of errors and did not properly reflect the financial activity of the District.

The ending cash balances reported by the District for the examination period do not agree with the reconciled bank balances. Balances reported at December 31, 2011, December 31, 2012, December 31, 2013, and December 31, 2014, were overstated by \$117,135, \$117,439, \$115,540, and \$115,562, respectively. This difference is due to errors related to the data entered into the Gateway System by the Financial Secretary.

A similar comment appeared in the prior Report B39653.

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."

SIMONTON LAKE CONSERVANCY DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on October 13, 2015, with Linda Wilson, Financial Secretary, and Robert Kelsey, Chairman of the Board.