B49236

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

SUPPLEMENTAL COMPLIANCE REPORT
OF

LAGRANGE COUNTY REGIONAL
UTILITY DISTRICT
LAGRANGE COUNTY, INDIANA

January 1, 2014 to December 31, 2016

FILED
12/21/2017

TABLE OF CONTENTS

Description	Page
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment:	
Annual Financial Report	4
Exit Conference	5

SCHEDULE OF OFFICIALS

Office	Official	Term
Administrative Manager	Heidi Sisco	01-01-14 to 07-13-16
	(Vacant)	07-14-16 to 08-08-16
District Administrator	Jeanette Combs	08-09-16 to 12-31-17
Treasurer	Robert Jarolim	01-01-14 to 03-27-14
	Dennis Davis	03-28-14 to 12-31-17
President of the Board	Ronald Kantorak	01-01-14 to 12-31-14
	Patrick Wilshire	01-01-15 to 12-31-17

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 LAGRANGE COUNTY REGIONAL
UTILITY DISTRICT, LAGRANGE COUNTY, INDIANA

This report is supplemental to our examination report of the LaGrange County Regional Utility District (District), for the period from January 1, 2014 to December 31, 2016. 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 Utility District's financial statements. 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 Examination Result and Comment contained herein describes 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 Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

December 21, 2017

LAGRANGE COUNTY REGIONAL UTILITY DISTRICT
EXAMINATION RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

The District utilized a modified accrual double-entry accounting system to record their financial activity. The District reported their financial activity into the Indiana Gateway for governmental units financial system, which is the source of the Annual Financial Report (AFR) and financial statements. There was no supporting documentation for 2014 or 2016 to reconcile the differences between the accounting system, AFR, and financial statements. There was supporting documentation for 2015; however, the supporting documentation was insufficient to properly reconcile the accounting system, AFR, and financial statements.

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."

LAGRANGE COUNTY REGIONAL UTILITY DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on December 21, 2017, with Patrick Wiltshire, President of the Board; Dennis Davis, Treasurer; Phil Malone, Board member; Jeanette Combs, District Administrator; and Adam Sams, General Manager.