



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

March 31, 2022

TO: THE OFFICIALS OF THE TOWN OF SULPHUR SPRINGS, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of Sulphur Springs (Town), Henry County, for the period of January 1, 2016 to December 31, 2020, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Town's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

APPROPRIATIONS

Condition and Context

The following funds had disbursements in excess of budgeted appropriations for the amounts shown below:

Fund	Year	Excess Amount Expended
Motor Vehicle Highway	2016	\$ 413
Rainy Day	2017	645
Cumulative Capl Imprv Cigarette Tax	2017	8,636
Local Road And Street	2020	1,600

Criteria

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

MOTOR VEHICLE HIGHWAY

Condition and Context

The Town did not report the MVH Fund and the MVH Restricted sub-fund separately on the Annual Financial Report.

Criteria

On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows: . . . Cities and Towns Fund 201 MVH Fund 203 MVH Restricted. Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report . . . (State Examiner Directive 2018-2)

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.

The Schedule of Cash and Investment Balances - Regulatory Basis, is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 12-31-20
General	\$ 21,676
Motor Vehicle Highway	38,771
Local Road And Street	5,814
Law Enforcement Continuing Ed	361
Riverboat	2,546
Rainy Day	74
Cumulative Capl Imprv Cigarette Tax	1,089
Cumulative Capital Development	1,841
Public Safety Fund	4,469
Total	<u>\$ 76,641</u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Robert A. Clapp, Clerk-Treasurer, and William Dittlinger, President of the Town Council, on March 14, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner