



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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June 8, 2022

TO: THE OFFICIALS OF THE HAYDEN WASTEWATER UTILITY  
RURAL SEWER DISTRICT, JENNINGS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Hayden Wastewater Utility Rural Sewer District (District), Jennings County, for the period of January 1, 2012 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 District's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://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**

**LATE SUBMISSION OF ANNUAL FINANCIAL REPORT**

*Condition and Context*

The District's Annual Financial Report for 2018 and 2019 was not filed electronically until January 16, 2022, and February 16, 2021, respectively, which was 1,052 and 352 days past the due date.

*Criteria*

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

"The state examiner shall require from every audited entity 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](#)."

## LATE SUBMISSION OF CERTIFIED REPORT

### Condition and Context

The District's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R), for 2017, 2018, and 2019 was not filed electronically until June 30, 2020, which was 881, 516, and 151 days past the due date.

### Criteria

Indiana Code 5-11-13-1(b) states:

"Each audited entity 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 the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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
Hayden Wastewater Utility Rural Sewer District Wastewater Operating	\$ 62,004
Hayden Wastewater Utility Rural Sewer District Depreciation	4,501
Hayden Wastewater Utility Rural Sewer District Debt Service	11,688
Hayden Wastewater Utility Rural Sewer District Debt Reserve	<u>10,686</u>
Total	<u>\$ 88,879</u>

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

The contents of this report were communicated to Jonathan Stoner, Director; Patrick Sullivan, President of the District Board; and Lonny Harris, Superintendent of Utilities, on May 17, 2022.

Respectfully,

A handwritten signature in blue ink that reads "Beth Kelley". The signature is written in a cursive style with a large, stylized initial "B".

Beth Kelley, CPA, CFE  
Deputy State Examiner