



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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February 27, 2023

TO: THE OFFICIALS OF THE JEFFERSON TOWNSHIP REGIONAL  
SEWER DISTRICT, PIKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jefferson Township Regional Sewer District (Special District), Pike County, for the period of January 1, 2018 to December 31, 2021, 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.

***Comment***

**ANNUAL FINANCIAL REPORT**

***Condition and Context***

The financial statement information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the District's Annual Financial Reports submitted by the unit contained the following errors:

1. Beginning balances were overstated by \$54,536 and \$81,671 for the JTRSD FINANCIAL REPORT fund, and BOND & INTEREST fund, respectively, for the year ending 2018.
2. Beginning balance was understated by \$55,000 for the HOME BUILDING CD'S fund in 2018.
3. Receipts were understated for the JTRSD FINANCIAL REPORT fund by \$43,418, \$9,623, and \$1,229 for the years 2018, 2019, and 2020, respectively, while also being understated by \$3,179 for the year 2021.
4. Receipts were understated for the BOND & INTEREST fund by \$19,753 for the year 2018 and overstated by \$193 for the year 2019.

5. Disbursements were understated for the JTRSD FINANCIAL REPORT fund by \$29,929, \$32,417, and \$27,973 for the years 2018, 2019, and 2020, respectively, while also being understated by \$3,179 for the year 2021.
6. Disbursements were overstated for the BOND & INTEREST fund by \$200 for the year 2019.
7. Disbursements were understated for the HOME BUILDING CD'S fund by \$55,000 for the year 2018.

Adjustments were proposed, accepted by the District, and made to the financial statements.

*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](#)."

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  
As of December 31, 2021

Fund	Cash and Investments 12-31-21
JTRSD FINANCIAL REPORT	\$ 39,778
BOND & INTEREST	61,968
HOME BUILDING CD'S	20,000
WASTE WATER UTILITY IMPROVEMENT	21,674
Total	\$ 143,420

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

The contents of this report were communicated to Clint Matteson, President of the District Board; Wendall Keith Nolan, Treasurer; and Robin Whaley, Office Manager, on February 14, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner