



STATE OF INDIANA
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B61336

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April 21, 2023

TO: THE OFFICIALS OF THE ANDERSON TOWNSHIP REGIONAL
WATER AND SEWER DISTRICT, RUSH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Anderson Township Regional Water and Sewer District (District), Rush 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.

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

COMPENSATION AND BENEFITS

Condition and Context

The District did not provide an annual salary resolution or ordinance, District Board minutes, or other documentation setting and approving the salaries of District officers and employees during the engagement period.

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

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
Wastewater Wastewater-Operating	\$ 32,800
Wastewater Wastewater Utility-Debt Reserve	15,000
Water Water Utility-Operating	76,202
Water Water Utility - Construction	100,000
Water Water Utility - Debt Reserve	60,000
Water Water Utility - Depreciation	100,000
Water Water Utility-Customer Deposit	<u>18,400</u>
Total	<u>\$ 402,402</u>

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

The contents of this report were communicated to Amanda Christmas, former Treasurer; Melissa James, Treasurer; and Dave Young, Chair of the District Board, on April 11, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner