



STATE OF INDIANA
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B61507

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

May 25, 2023

TO: THE OFFICIALS OF THE VALPARAISO LAKES AREA CONSERVANCY
DISTRICT, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Valparaiso Lakes Area Conservancy District (District), Porter County, for the period of January 1, 2019 to December 31, 2022, 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

- *No reportable instances of noncompliance.*

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, 2022

Fund	Cash and Investments 12-31-22
GENERAL FUND-CONSERVANCY	\$ 532,339
RAINY DAY	140,378
CUM CAP IMPR (TAX LEVY)	176,909
METER DEPOSIT	57,755
OFFICE RENOVATION & ADDITION	533
PAYROLL	948
SEWAGE	222,626
WATER	<u>186,585</u>
Total	<u>\$ 1,318,073</u>

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

The contents of this report were communicated to Dale Brewer, Financial Secretary; Alicia Barber, General Manager; and Mickey Koehler, Chair of the Conservancy Board, on May 18, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner