

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE ENGAGEMENT REPORT

OF

DEARBORN COUNTY SOLID WASTE MANAGEMENT DISTRICT

DEARBORN COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

10/29/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Sandra Whitehead	01-01-19 to 03-28-24
	(Vacant)	03-29-24 to 04-14-24
	David Hogg	04-15-24 to 12-31-24
President of the District Board	Jim Thatcher	01-01-19 to 12-31-20
	Alan Weiss	01-01-21 to 12-31-23
	Rick Probst	01-01-24 to 12-31-24



STATE OF INDIANA
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TO: THE OFFICIALS OF THE DEARBORN COUNTY SOLID WASTE
MANAGEMENT DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Dearborn County Solid Waste Management District (District), for the period of January 1, 2019 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the District as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the District's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to David Hogg, Director; Sandra Whitehead, former Director; and Rick Probst, President of the District Board, on October 7, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2024

DEARBORN COUNTY SOLID WASTE MANAGEMENT DISTRICT
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

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DEARBORN COUNTY SOLID WASTE MANAGEMENT DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Solid Waste Management Fund	\$ 281,032	\$ 1,008,683	\$ 967,328	\$ 322,387	\$ 984,226	\$ 897,154	\$ 409,459
Rainy Day Fund	224,825	773	90,000	135,598	60,109	60,000	135,707
STATE GRANT FUND	117	23,477	23,594	-	1,461	1,824	(363)
COVID REIMBURSEMENT	-	-	-	-	508	508	-
Capital Improvement	34,007	68	-	34,075	22	-	34,097
Payroll Fund	216	89,157	89,157	216	81,906	83,120	(998)
Totals	<u>\$ 540,197</u>	<u>\$ 1,122,158</u>	<u>\$ 1,170,079</u>	<u>\$ 492,276</u>	<u>\$ 1,128,232</u>	<u>\$ 1,042,606</u>	<u>\$ 577,902</u>

DEARBORN COUNTY SOLID WASTE MANAGEMENT DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Solid Waste Management Fund	\$ 409,459	\$ 1,064,645	\$ 933,253	\$ 540,851	\$ 1,110,108	\$ 1,113,672	\$ 537,287
Rainy Day Fund	135,707	59	-	135,766	41	-	135,807
STATE GRANT FUND	(363)	1,000	17,338	(16,701)	15,213	2,879	(4,367)
Creation Station Restricted Fund	-	-	-	-	4,267	345	3,922
Capital Improvement	34,096	14	16,338	17,772	5	-	17,777
Payroll Fund	(998)	92,358	92,658	(1,298)	99,228	99,051	(1,121)
Totals	<u>\$ 577,901</u>	<u>\$ 1,158,076</u>	<u>\$ 1,059,587</u>	<u>\$ 676,390</u>	<u>\$ 1,228,862</u>	<u>\$ 1,215,947</u>	<u>\$ 689,305</u>

DEARBORN COUNTY SOLID WASTE MANAGEMENT DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Solid Waste Management Fund	\$ 537,287	\$ 1,030,107	\$ 1,069,572	\$ 497,822
Rainy Day Fund	135,807	41	-	135,848
STATE GRANT FUND	(4,367)	4,367	-	-
Creation Station Restricted Fund	3,922	8,063	6,693	5,292
Capital Improvement	17,779	5	-	17,784
Payroll Fund	(1,121)	109,034	107,855	58
Totals	\$ 689,307	\$ 1,151,617	\$ 1,184,120	\$ 656,804