

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

COMPLIANCE ENGAGEMENT REPORT

OF

RECYCLING AND WASTE REDUCTION DISTRICT
PORTER COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

11/01/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Keri Marrs Barron	01-01-20 to 12-31-24
Controller	Dawn Garmon	01-01-20 to 07-15-24
	(Vacant)	07-16-24 to 08-04-24
	Jane Jones	08-05-24 to 12-31-24
President of the District Board	Tim Jones	01-01-20 to 12-31-20
	Susan Lynch	01-01-21 to 12-31-23
	Barb Regnitz	01-01-24 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE RECYCLING AND WASTE REDUCTION
DISTRICT OF PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Recycling and Waste Reduction District of Porter County (District), for the period of January 1, 2020 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 Special 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 Keri Marrs Barron, Director; Jane Jones, Controller; and Barb Regnitz, President of the District Board, on October 22, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

October 8, 2024

RECYCLING AND WASTE REDUCTION DISTRICT OF PORTER COUNTY
COMMENTS

No reportable instances of noncompliance.

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

RECYCLING AND WASTE REDUCTION DISTRICT OF PORTER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
General Fund	\$ 1,676,016	\$ 1,521,651	\$ 1,407,143	\$ 1,790,524	\$ 1,544,940	\$ 1,494,849	\$ 1,840,615
Rainy Day	9,865	148,742	-	158,607	50,815	-	209,422
Payroll	(199)	429,242	430,079	(1,036)	458,243	457,207	-
NON-REVERTING CAPITAL	118,750	1,717	30,978	89,489	48,666	53,060	85,095
Donation (if used for other than capital items)	6,049	287	1,931	4,405	-	1,666	2,739
Totals	<u>\$ 1,810,481</u>	<u>\$ 2,101,639</u>	<u>\$ 1,870,131</u>	<u>\$ 2,041,989</u>	<u>\$ 2,102,664</u>	<u>\$ 2,006,782</u>	<u>\$ 2,137,871</u>

RECYCLING AND WASTE REDUCTION DISTRICT OF PORTER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
General Fund	\$ 1,840,615	\$ 1,528,067	\$ 1,542,492	\$ 1,826,190	\$ 1,597,168	\$ 1,795,409	\$ 1,627,949
Rainy Day	209,422	50,000	-	259,422	190,000	-	449,422
Payroll	-	493,984	493,984	-	554,480	554,480	-
NON-REVERTING CAPITAL	85,095	48,512	18,989	114,618	50,354	57,340	107,632
Donation (if used for other than capital items)	2,739	14,175	16,720	194	14,780	14,798	176
Totals	<u>\$ 2,137,871</u>	<u>\$ 2,134,738</u>	<u>\$ 2,072,185</u>	<u>\$ 2,200,424</u>	<u>\$ 2,406,782</u>	<u>\$ 2,422,027</u>	<u>\$ 2,185,179</u>