

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

COMPLIANCE REPORT
OF
KANKAKEE RIVER BASIN COMMISSION
PORTER COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/13/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Jody Melton Scott Pelath	01-01-15 to 12-31-18 01-01-19 to 12-31-19
Treasurer	Kevin Breitze Billy Crase	01-01-15 to 06-30-19 07-01-19 to 12-31-19
Chief Accountant	Kelly Wenger (Vacant) Talaya Jones	01-01-15 to 07-05-17 07-06-17 to 11-12-17 11-13-17 to 12-31-19
Chairman of the Commission Board	Chris Knochel John McNamara	01-01-15 to 06-30-19 07-01-19 to 12-31-19



STATE OF INDIANA
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TO: THE OFFICIALS OF THE KANKAKEE RIVER BASIN COMMISSION, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Kankakee River Basin Commission (Commission), Porter County, for the period of January 1, 2015 to December 31, 2018, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, 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.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 31, 2019

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OTHER INFORMATION - UNAUDITED

The Commission's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Commission's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

KANKAKEE RIVER BASIN COMMISSION
SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

<u>Fund</u>	<u>Cash and Investments 12-31-18</u>
General Fund	<u>\$ 861,482</u>
Total	<u><u>\$ 861,482</u></u>

KANKAKEE RIVER BASIN COMMISSION
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2019, with Talaya Jones, Chief Accountant; Billy Crase, Treasurer; John McNamara, Chairman of the Commission Board; and Scott Pelath, Executive Director.