

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

COMPLIANCE REPORT
OF

JAY COUNTY SOLID WASTE
MANAGEMENT DISTRICT
JAY COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/04/2019

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|------------------------------------|---------------------|----------------------|
| Director | Freda Corwin | 01-01-15 to 07-31-15 |
| | Ronyelle Edwards | 08-01-15 to 10-04-16 |
| | Samantha Rhodehamel | 10-05-16 to 08-31-19 |
| | George McGinnis | 09-01-19 to 12-31-19 |
| President of the District Board | Jeanne Houchins | 01-01-15 to 12-31-17 |
| | Randy Geesaman | 01-01-18 to 12-31-19 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jay County Solid Waste Management District (District), Jay 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

September 25, 2019

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OTHER INFORMATION - UNAUDITED

The District'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 District'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.

JAY COUNTY SOLID WASTE MANAGEMENT DISTRICT
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> |
|-----------------------------|--|
| Solid Waste Management Fund | <u>\$ 366,264</u> |
| Total | <u><u>\$ 366,264</u></u> |

JAY COUNTY SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on September 25, 2019, with George McGinnis, Director, and Randy Geesaman, President of the District Board.