

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

COMPLIANCE REPORT
OF
KNOX COUNTY SOLID WASTE MANAGEMENT DISTRICT
KNOX COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/10/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director/Fiscal Officer	Tracy Clinkenbeard	01-01-15 to 11-24-15
	(Vacant)	11-25-15 to 11-30-15
	Michelle Smith	12-01-15 to 12-31-19
President of the District Board	Terry Johnson	01-01-15 to 01-25-15
	Don Halter	01-26-15 to 12-31-16
	Thomas Estabrook	01-01-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

November 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.

KNOX COUNTY SOLID WASTE MANAGEMENT DISTRICT
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
Solid Waste Management Fund	\$ 274,758
Recycling/HHW	<u>4,760</u>
Total	<u>\$ 279,518</u>

KNOX COUNTY SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on November 25, 2019, with Michelle Smith, Director/Fiscal Officer, and Thomas Estabrook, President of the District Board.