

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

COMPLIANCE REPORT  
OF  
NORTHWEST INDIANA SOLID WASTE DISTRICT  
WHITE 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	Carol Stradling Melinda Gleason	01-01-15 to 01-25-19 01-26-19 to 12-31-19
Controller	Kay Tabert	01-01-15 to 12-31-19
Chairman of the Board of Directors	Dave Smart Tim Lohr	01-01-15 to 12-31-18 01-01-19 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE NORTHWEST INDIANA SOLID  
WASTE DISTRICT, WHITE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Northwest Indiana Solid Waste District (District), White 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 30, 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.

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

Fund	Cash and Investments 12-31-18
General	<u>\$ 1,474,755</u>
Total	<u><u>\$ 1,474,755</u></u>

NORTHWEST INDIANA SOLID WASTE DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2019, with Kay Tabert, Controller; Melinda Gleason, Director; and Tim Lohr, Chairman of the Board of Directors.