

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
WUR SOLID WASTE MANAGEMENT DISTRICT
WAYNE AND UNION COUNTIES, INDIANA
January 1, 2002 to December 31, 2005



FILED
10/12/2006

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Officer	Christopher H. Beeson	01-01-02 to 12-31-06
President of the Board	Allen Paddock	07-01-01 to 06-30-07



STATE OF INDIANA
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE WUR SOLID WASTE MANAGEMENT
DISTRICT, WAYNE AND UNION COUNTIES, INDIANA

We have examined the schedules of receipts, disbursements, and cash and investment balances of the WUR Solid Waste Management District (District), for the period of January 1, 2002 to December 31, 2005. The District's management is responsible for the schedules. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the schedule of receipts, disbursements, and cash and investment balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedules referred to above present fairly, in all material respects, the cash transactions of the District for the years ended December 31, 2002, 2003, 2004, and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

September 13, 2006

WUR SOLID WASTE MANAGEMENT DISTRICT
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUND TYPES
As Of And For The Years Ended December 31, 2002, 2003, 2004, And 2005

	Cash and Investments 01-01-02	Receipts	Disbursements	Cash and Investments 12-31-02
Governmental Fund: Solid Waste Management (General)	<u>\$ 213,564</u>	<u>\$ 80,628</u>	<u>\$ 92,448</u>	<u>\$ 201,744</u>
	Cash and Investments 01-01-03	Receipts	Disbursements	Cash and Investments 12-31-03
Governmental Fund: Solid Waste Management (General)	<u>\$ 201,744</u>	<u>\$ 75,058</u>	<u>\$ 68,936</u>	<u>\$ 207,866</u>
	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Fund: Solid Waste Management (General)	<u>\$ 207,866</u>	<u>\$ 88,027</u>	<u>\$ 104,965</u>	<u>\$ 190,928</u>
	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Fund: Solid Waste Management (General)	<u>\$ 190,928</u>	<u>\$ 74,087</u>	<u>\$ 76,985</u>	<u>\$ 188,030</u>

The accompanying notes are an integral part of the schedules.

WUR SOLID WASTE MANAGEMENT DISTRICT
NOTES TO SCHEDULES

Note 1. Introduction

The District was established under the laws of the State of Indiana. The District provides the following service: sanitation.

Note 2. Fund Accounting

The District uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is prepared and approved at the local level.

Note 4. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the District to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

WUR SOLID WASTE MANAGEMENT DISTRICT
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2006, with Thomas A. Dickman, Board member; Gerald E. Saunders, Board member; Chris Rosenberger, Board member; Christopher H. Beeson, Fiscal Officer; Karen Stevens, former Financial Secretary; and Elizabeth H. Fields, Financial Secretary. Our examination disclosed no material items that warrant comment at this time.