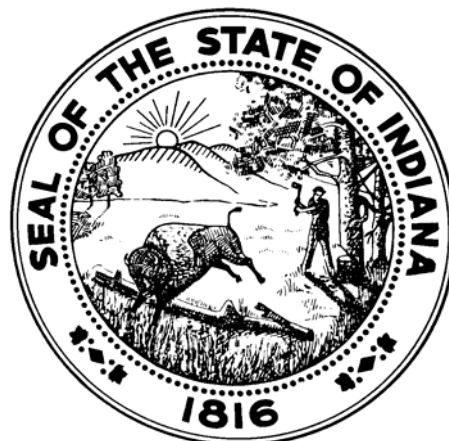


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

CLARK COUNTY SOLID WASTE  
MANAGEMENT DISTRICT  
CLARK COUNTY, INDIANA

January 1, 2003 to December 31, 2005



**FILED**  
08/03/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report .....	3
Schedules of Receipts, Disbursements, and Cash and Investment Balances.....	4
Notes to Schedules .....	5
Examination Results and Comments:	
Computer Generated Forms .....	6
Salary Ordinance .....	6
Exit Conference .....	7

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Sharon M. Marra	01-01-03 to 12-31-06
Controller	Jeffrey L. Cox, CPA	01-01-03 to 12-31-06
President of the Board	Raymond Parker, Jr Rob Waiz Ralph Guthrie	01-01-03 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06



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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the schedules of receipts, disbursements, and cash and investment balances of the Clark County Solid Waste Management District (District), for the period of January 1, 2003 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, 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

June 19, 2006

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

	Cash and Investments 01-01-03	Receipts	Disbursements	Cash and Investments 12-31-03
Governmental Funds:				
General	\$ 159,049	\$ 1,277,132	\$ 1,259,484	\$ 176,697
Nonreverting Capital	<u>15,676</u>	<u>15</u>	<u>-</u>	<u>15,691</u>
Totals	<u>\$ 174,725</u>	<u>\$ 1,277,147</u>	<u>\$ 1,259,484</u>	<u>\$ 192,388</u>

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
General	\$ 176,697	\$ 1,439,000	\$ 1,327,106	\$ 288,591
Nonreverting Capital	<u>15,691</u>	<u>49,016</u>	<u>-</u>	<u>64,707</u>
Totals	<u>\$ 192,388</u>	<u>\$ 1,488,016</u>	<u>\$ 1,327,106</u>	<u>\$ 353,298</u>

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ 288,591	\$ 1,326,448	\$ 1,275,641	\$ 339,398
Nonreverting Capital	64,707	162	-	64,869
Fiduciary Fund:				
HHW Task Force Grant	<u>-</u>	<u>75,000</u>	<u>5,795</u>	<u>69,205</u>
Totals	<u>\$ 353,298</u>	<u>\$ 1,401,610</u>	<u>\$ 1,281,436</u>	<u>\$ 473,472</u>

The accompanying notes are an integral part of the schedules.

CLARK COUNTY 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 services: sanitation services.

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 initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

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.

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT  
EXAMINATION RESULTS AND COMMENTS

COMPUTER GENERATED FORMS

The District uses a computer program to generate its general ledger, fixed asset records and payroll records. The forms generated have not been approved for use.

All governmental units are required by law to use the forms prescribed by the State Board of Accounts; however, if it is desirable to use a different form or to have a prescribed form modified to conform for computer applications, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

SALARY ORDINANCE

The salary ordinance shows an administrative assistant's salary as \$10,000 for 2004 and \$10,200 for 2005. The amount actually paid the administrative assistant was \$12,480 for the year ended December 31, 2004, and \$12,730 for the year ended December 31, 2005. The administrative assistant was paid an hourly amount of \$8, and \$8.16 for a 30 hour work week in 2004 and 2005, respectively. This was the same hourly amount paid to the prior administrative assistant. However the total paid for the years 2004 and 2005 exceeded the salary ordinance amount. In the future, the ordinance should show an hourly rate if that is what the salary is based on. If the position is based on an annual salary amount, the ordinance should show the actual annual pay as approved by the Board.

According to the District Director, the payment in excess of the salary ordinance will be brought before the Board at the next scheduled meeting.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2006, with Sharon M. Marra, Executive Director; and Jeffery L. Cox, CPA, Controller.