

FEDERAL IDENTIFICATION NUMBER:
26-0133334

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
DEARBORN COUNTY SOLID WASTE DISTRICT

COUNTY:
DEARBORN COUNTY

ID: 15-6-1036
(State Board of Accounts USE ONLY)

ANNUAL SOLID WASTE MGMT. DISTRICT FINANCIAL
REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SWMDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 5 - LONG-TERM INDEBTEDNESS
- PART 6 - INTERGOVERNMENTAL EXPENDITURES
- PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 8 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - REPORT OF CAPITAL ASSETS
- PART 10 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: BARBARA AULT

ADDRESS: 10700 PROSPECT LANE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 926-9963

TITLE: DIRECTOR- CONTROLLER

DATE SIGNED: _____

CITY: AURORA

ZIP: 47001-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DEARBORN COUNTY SOLID WASTE DISTRICT ID: 15-6-1036

CASH UNITS ONLY

COUNTY: DEARBORN COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES
FOR THE FISCAL YEAR ENDING 2008

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<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
CAPITAL IMPROVEMENT FUND	\$0.00	\$36,064.33	\$29,875.00	\$6,189.33	\$0.00	\$6,189.33
GENERAL	\$13,190.27	\$1,074,855.48	\$773,051.96	\$314,993.79	\$0.00	\$314,993.79
PAYROLL FUND	\$26,978.65	\$291,078.23	\$268,707.68	\$49,349.20	\$0.00	\$49,349.20
RAINY DAY FUND	\$0.00	\$50,087.79	\$22,762.00	\$27,325.79	\$0.00	\$27,325.79
RESERVE FUND	\$807.84	\$20.14	\$0.00	\$827.98	\$0.00	\$827.98
Total by Fund Type:	\$40,976.76	\$1,452,105.97	\$1,094,396.64	\$398,686.09	\$0.00	\$398,686.09
Subtotal All Funds:	\$40,976.76	\$1,452,105.97	\$1,094,396.64	\$398,686.09	\$0.00	\$398,686.09

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$138,637.00	
Transfers Out		\$138,637.00
Net Receipts and Disbursements	\$1,313,468.97	\$955,759.64

UNIT NAME: DEARBORN COUNTY SOLID WASTE DISTRIC

PART 2 - RECEIPTS

COUNTY: DEARBORN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$931,767.95
OTHER TAXES	\$708.00
Total for: TAXES	\$932,475.95
STATE GRANTS-OTHER	\$11,507.26
Total for: INTERGOVERNMENTAL	\$11,507.26
RECYCLING FEES	\$338.75
Total for: CHARGES FOR SERVICES	\$338.75
INTEREST EARNED	\$4,904.83
RENTAL OF PROPERTY	\$325.00
CONTRIBUTIONS AND DONATIONS	\$100.00
MISCELLANEOUS REVENUE-OTHER	\$4,237.79
MISCELLANEOUS REVENUE-OTHER	\$68,328.90
Total for: MISCELLANEOUS	\$77,896.52
TRANSFER OF FUNDS-OTHER	\$52,637.00
Total for: OTHER FINANCING SOURCES	\$52,637.00
TOTAL RECEIPTS FOR GENERAL	\$1,074,855.48
Fund: <u>RESERVE FUND</u>	
INTEREST EARNED	\$20.14
Total for: MISCELLANEOUS	\$20.14
TOTAL RECEIPTS FOR RESERVE FUND	\$20.14
Fund: <u>PAYROLL FUND</u>	
MISCELLANEOUS REVENUE-OTHER	\$291,078.23
Total for: MISCELLANEOUS	\$291,078.23
TOTAL RECEIPTS FOR PAYROLL FUND	\$291,078.23
Fund: <u>RAINY DAY FUND</u>	
INTEREST EARNED	\$87.79
Total for: MISCELLANEOUS	\$87.79
TRANSFER OF FUNDS-OTHER	\$50,000.00
Total for: OTHER FINANCING SOURCES	\$50,000.00
TOTAL RECEIPTS FOR RAINY DAY FUND	\$50,087.79
Fund: <u>CAPITAL IMPROVEMENT FUND</u>	
INTEREST EARNED	\$64.33
Total for: MISCELLANEOUS	\$64.33
TRANSFER OF FUNDS-OTHER	\$36,000.00

<u>Title</u>	<u>Amount</u>
Fund: <u>CAPITAL IMPROVEMENT FUND</u>	
Total for: OTHER FINANCING SOURCES	\$36,000.00
TOTAL RECEIPTS FOR CAPITAL IMPROVEMENT FUND	\$36,064.33
Total Receipts:	\$1,452,105.97

Fund:	GENERAL		
	PERSONAL SERVICES		\$301,730.85
	SUPPLIES		\$51,399.33
	OTHER SERVICES AND CHARGES		\$223,401.60
	CAPITAL OUTLAY		\$110,520.18
	TRANSFER OF FUNDS		\$86,000.00
	TOTAL		\$773,051.96

Fund:	PAYROLL FUND		
	PERSONAL SERVICES		\$268,707.68
	TOTAL		\$268,707.68

Fund:	RAINY DAY FUND		
	TRANSFER OF FUNDS		\$22,762.00
	TOTAL		\$22,762.00

Fund:	CAPITAL IMPROVEMENT FUND		
	TRANSFER OF FUNDS		\$29,875.00
	TOTAL		\$29,875.00

TOTAL DISBURSEMENTS:			\$1,094,396.64
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CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		GENERAL CHECKING	540003312	\$0.00			\$314,993.79
		RESERVE FUND	540003325	\$0.00			\$827.98
		PAYROLL FUND	5900044979	\$0.00			\$49,349.20
		RAINY DAY FUND	351057462	\$0.00			\$27,325.79
		CAPITAL IMPROVEMENT FUND	351057488	\$0.00			\$6,189.33

Total CASH: **\$398,686.09**

Total Cash and Investments: **\$398,686.09**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

OTHER LONG TERM DEBT

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$540,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$30,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$510,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$22,950.00

PART 6 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DEARBORN COUNTY SOLID WASTE DISTRICT ID: 15-6-1036
COUNTY: DEARBORN COUNTY

PART 7 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
7-30-F	06 PEP	IDEM	\$9,208.00	GENERAL	\$4,604.00	\$0.00
7-99-F	HHW	IDEM	\$11,519.00	GENERAL	\$2,293.26	\$0.00
9-146-A	PEP	IDEM	\$9,220.00	GENERAL	\$4,610.00	\$13,120.63
A305-8-5	PEP	IDEM	\$9,219.00	GENERAL	\$0.00	\$23,744.92

(SWMDAR-1) ANNUAL FINANCIAL REPORT
PART 9 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: DEARBORN COUNTY
UNIT NAME: DEARBORN COUNTY SOLID WASTE DISTRICT

ID: 15-6-1036
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GENERAL

BALANCE, JANUARY 1	<u>\$923,389.40</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$3,960.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$2,021.25
MACHINERY AND EQUIPMENT	\$79,294.80
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$85,276.05</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,008,665.45</u>

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DEARBORN COUNTY SOLID WASTE DISTRICT ID: 15-6-1036

COUNTY: DEARBORN COUNTY

PART 10 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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