

FEDERAL IDENTIFICATION NUMBER:  
35-1844752

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

UNIT NAME:  
WASHINGTON COUNTY SOLID WASTE

COUNTY:  
WASHINGTON COUNTY

ID: 88-6-1026  
(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 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: TAMARA ELLIOTT

ADDRESS: 99 PUBLIC SQUARE, SUITE 6

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 883-3039

TITLE: CONTROLLER

DATE SIGNED: \_\_\_\_\_

CITY: SALEM

ZIP: 47167-0000

\*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: WASHINGTON COUNTY SOLID WASTE

ID: 88-6-1026

**CASH UNITS ONLY**

COUNTY: WASHINGTON 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<br/>Fund Balances<br/>01/01/2008</u> | <u>2008<br/>Receipts</u> | <u>2008<br/>Disbursements</u> | <u>Ending Cash<br/>Fund Balances<br/>12/31/2008</u> | <u>Investments<br/>at 12/31/2008</u> | <u>Total Cash and<br/>Investments<br/>at 12/31/2008</u> |
|-----------------------------------|--|--------------------------|-------------------------------|---|--------------------------------------|---|
| <b>Section I</b>                  |  |                          |                               |   |                                      |   |
| <b>FUND TYPE: GENERAL</b>         |  |                          |                               |   |                                      |   |
| 48 GENERAL                        | \$121,733.80   | \$678,677.85             | \$684,669.07                  | \$115,742.58  | \$0.00                               | \$115,742.58  |
| <b>Total by Fund Type:</b>        | <b>\$121,733.80</b>                                    | <b>\$678,677.85</b>      | <b>\$684,669.07</b>           | <b>\$115,742.58</b>                                 | <b>\$0.00</b>                        | <b>\$115,742.58</b>                                     |
| <b>FUND TYPE: SPECIAL REVENUE</b> |  |                          |                               |   |                                      |   |
| 48 RAINY DAY                      | \$18,651.00  | \$0.00                   | \$0.00                        | \$18,651.00   | \$0.00                               | \$18,651.00   |
| <b>Total by Fund Type:</b>        | <b>\$18,651.00</b>                                     | <b>\$0.00</b>            | <b>\$0.00</b>                 | <b>\$18,651.00</b>                                  | <b>\$0.00</b>                        | <b>\$18,651.00</b>                                      |
| <b>Subtotal All Funds:</b>        | <b>\$140,384.80</b>                                    | <b>\$678,677.85</b>      | <b>\$684,669.07</b>           | <b>\$134,393.58</b>                                 | <b>\$0.00</b>                        | <b>\$134,393.58</b>                                     |
| <b>Section II</b>                 |  |                          |                               |   |                                      |   |
| Less:                             |  |                          |                               |   |                                      |   |
| Investment Sales                  |  | \$0.00                   |                               |   |                                      |   |
| Investment Purchases              |  |                          | \$0.00                        |   |                                      |   |
| Transfers In                      |  | \$0.00                   |                               |   |                                      |   |
| Transfers Out                     |  |                          | \$0.00                        |   |                                      |   |
| Net Receipts and Disbursements    |  | \$678,677.85             | \$684,669.07                  |   |                                      |   |

UNIT NAME: WASHINGTON COUNTY SOLID WASTE

PART 2 - RECEIPTS

COUNTY: WASHINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

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| <u>Title</u>                                    | <u>Amount</u>       |
|---|---------------------|
| Fund: <u>48 GENERAL</u>                         |                     |
| GENERAL PROPERTY TAXES                          | \$362,380.42        |
| <b>Total for: TAXES</b>                         | <b>\$362,380.42</b> |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL  | \$35,660.60         |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$2,695.00          |
| <b>Total for: INTERGOVERNMENTAL</b>             | <b>\$38,355.60</b>  |
| RECYCLING FEES                                  | \$17,337.90         |
| TIPPING FEES                                    | \$235,048.61        |
| <b>Total for: CHARGES FOR SERVICES</b>          | <b>\$252,386.51</b> |
| INTEREST EARNED                                 | \$3,112.27          |
| RENTAL OF PROPERTY                              | \$2,200.00          |
| MISCELLANEOUS REVENUE-OTHER                     | \$20,243.05         |
| <b>Total for: MISCELLANEOUS</b>                 | <b>\$25,555.32</b>  |
| <b>TOTAL RECEIPTS FOR 48 GENERAL</b>            | <b>\$678,677.85</b> |
| <b>Total Receipts:</b>                          | <b>\$678,677.85</b> |

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(SWMDAR-1) ANNUAL FINANCIAL REPORT  
PART 3 - DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: WASHINGTON COUNTY  
UNIT NAME: WASHINGTON COUNTY SOLID WASTE

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|       |                            |  |                     |
|-------|----------------------------|--|---------------------|
| Fund: | 48 GENERAL                 |  |                     |
|       | PERSONAL SERVICES          |  | \$203,492.40        |
|       | SUPPLIES                   |  | \$69,481.62         |
|       | OTHER SERVICES AND CHARGES |  | \$284,232.78        |
|       | CAPITAL OUTLAY             |  | \$127,462.27        |
|       | <b>TOTAL</b>               |  | <b>\$684,669.07</b> |

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**TOTAL DISBURSEMENTS: \$684,669.07**

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON COUNTY SOLID WASTE

ID: 88-6-1026

COUNTY: WASHINGTON COUNTY

PART 4 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

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CASH

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| <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> |
|----------------------|------------------|---------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
|                      |                  | MID SOUTHERN CHCKING ACCT | 140000025                   | \$0.00                           |                      |                      | \$66,419.06          |
|                      |                  | SAVINGS ACCT-MID SOUTHERN | 01000029066                 | \$0.00                           |                      |                      | \$67,974.52          |

**Total CASH:** **\$134,393.58**

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**Total Cash and Investments:** **\$134,393.58**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

|                                       | LONG TERM LEASES | OTHER LONG TERM DEBT |
|---------------------------------------|------------------|----------------------|
| OUTSTANDING 1-1-2008 (BEGINNING YEAR) | \$430,834.63     | \$625,713.68         |
| PRINCIPAL ISSUED DURING YEAR          | \$159,730.15     | \$0.00               |
| PRINCIPAL RETIRED DURING YEAR         | \$86,763.65      | \$114,998.88         |
| OUTSTANDING 12-31-2008 (ENDING YEAR)  | \$503,801.13     | \$510,714.80         |
| INTEREST PAID DURING 2008 (FULL YEAR) | \$16,874.12      | \$20,001.12          |

PART 6 - INTERGOVERNMENTAL EXPENDITURES

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

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

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON COUNTY SOLID WASTE

ID: 88-6-1026

COUNTY: WASHINGTON COUNTY

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

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| <u>CFDA<br/>Number</u> | <u>Federal Title</u> | <u>Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON COUNTY SOLID WASTE

ID: 88-6-1026

COUNTY: WASHINGTON COUNTY

PART 8 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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| <u>Grant<br/>Number</u> | <u>Project Name</u> | <u>State Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

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

COUNTY: WASHINGTON COUNTY  
UNIT NAME: WASHINGTON COUNTY SOLID WASTE

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48 GENERAL

|                                   |                       |
|-----------------------------------|-----------------------|
| BALANCE, JANUARY 1                | <u>\$2,435,223.21</u> |
| <u>ADDITIONS:</u>                 |                       |
| LAND                              | \$0.00                |
| INFRASTRUCTURE                    | \$0.00                |
| BUILDINGS                         | \$0.00                |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$0.00                |
| MACHINERY AND EQUIPMENT           | \$159,730.15          |
| CONSTRUCTION IN PROGRESS          | <u>\$0.00</u>         |
| TOTAL ADDITIONS                   | <u>\$159,730.15</u>   |
| <u>REDUCTIONS:</u>                |                       |
| LAND                              | \$39,319.67           |
| INFRASTRUCTURE                    | \$0.00                |
| BUILDINGS                         | \$0.00                |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$0.00                |
| MACHINERY AND EQUIPMENT           | \$168,175.00          |
| CONSTRUCTION IN PROGRESS          | <u>\$0.00</u>         |
| TOTAL REDUCTIONS                  | <u>\$207,494.67</u>   |
| BALANCE, DECEMBER 31              | <u>\$2,387,458.69</u> |

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WASHINGTON COUNTY SOLID WASTE

ID: 88-6-1026

COUNTY: WASHINGTON 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|