

FEDERAL IDENTIFICATION NUMBER:

35-1866953

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

UNIT NAME:

KOSCIUSKO COUNTY SOLID WASTE DISTRI

COUNTY:

KOSCIUSKO COUNTY

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

ID: 43-6-1057

(State Board of Accounts USE ONLY)

ENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - CASH AND INVESTMENTS
- 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: MARSHA MCSHERRY

ADDRESS: 100 W CENTER ST
RM 220

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 372-2328

TITLE: KOSCIUSKO COUNTY AUDITOR

DATE SIGNED: _____

CITY: WARSAW

ZIP: 46580-0000

*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: KOSCIUSKO COUNTY SOLID WASTE DISTRI ID: 43-6-1057

CASH UNITS ONLY

COUNTY: KOSCIUSKO COUNTY

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

PAGE: 1

<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						
GENERAL	\$195,072.72	\$855,575.88	\$862,202.82	\$188,445.78	\$315,865.08	\$504,310.86
Total by Fund Type:	\$195,072.72	\$855,575.88	\$862,202.82	\$188,445.78	\$315,865.08	\$504,310.86
FUND TYPE: DEBT SERVICE						
DEBT SERVICE - OTHER	\$2,113.49	\$25,361.88	\$25,361.88	\$2,113.49	\$0.00	\$2,113.49
Total by Fund Type:	\$2,113.49	\$25,361.88	\$25,361.88	\$2,113.49	\$0.00	\$2,113.49
<hr/>						
Subtotal All Funds:	\$197,186.21	\$880,937.76	\$887,564.70	\$190,559.27	\$315,865.08	\$506,424.35
Section II						
Less:						
Investment Sales		\$466,325.24				
Investment Purchases			\$524,027.70			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$414,612.52	\$363,537.00			

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$101,327.78
Total for: TAXES	\$101,327.78
STATE GRANTS-OTHER	\$14,566.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,535.01
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$632.00
Total for: INTERGOVERNMENTAL	\$21,733.01
RECYCLING FEES	\$22,744.34
TIPPING FEES	\$190,982.43
CHARGES FOR SERVICES-OTHER	\$10,209.29
Total for: CHARGES FOR SERVICES	\$223,936.06
INTEREST EARNED	\$11,925.26
RENTAL OF PROPERTY	\$8,450.00
CONTRIBUTIONS AND DONATIONS	\$15,030.00
MISCELLANEOUS REVENUE-OTHER	\$6,702.64
Total for: MISCELLANEOUS	\$42,107.90
SALE OF INVESTMENTS	\$466,325.24
REFUNDS-OTHER	\$75.89
REIMBURSEMENTS-OTHER	\$70.00
Total for: OTHER FINANCING SOURCES	\$466,471.13
TOTAL RECEIPTS FOR GENERAL	\$855,575.88
Fund: <u>DEBT SERVICE - OTHER</u>	
TIPPING FEES	\$25,361.88
Total for: CHARGES FOR SERVICES	\$25,361.88
TOTAL RECEIPTS FOR DEBT SERVICE - OTHER	\$25,361.88
Total Receipts:	\$880,937.76

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

ID: 43-6-1057 PAGE: 1

COUNTY: KOSCIUSKO COUNTY
UNIT NAME: KOSCIUSKO COUNTY SOLID WASTE DISTRI

Fund:	GENERAL		
	PERSONAL SERVICES		\$83,449.59
	SUPPLIES		\$17,532.15
	OTHER SERVICES AND CHARGES		\$214,434.42
	CAPITAL OUTLAY		\$3,233.88
	OTHER DISBURSEMENTS		\$19,525.08
	PURCHASE OF INVESTMENTS		\$524,027.70
	TOTAL		\$862,202.82

Fund:	DEBT SERVICE - OTHER		
	CAPITAL OUTLAY		\$25,361.88
	TOTAL		\$25,361.88

TOTAL DISBURSEMENTS:			\$887,564.70
-----------------------------	--	--	---------------------

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>
		CHECKING	XXX0332	\$0.00			\$190,559.27

Total CASH: **\$190,559.27**

INVESTMENTS

<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>
09/19/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD424938056	\$0.00	03/23/2009	3.81	\$50,709.13
12/01/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD425787940	\$0.00	06/02/2009	2.96	\$160,527.81
12/11/2008	GENERAL	CERTIFICATE OF DEPOSIT	CD837065976	\$0.00	12/16/2009	3.55	\$104,628.14

Total by Fund: **\$315,865.08**

Total INVESTMENTS: **\$315,865.08**

Total Cash and Investments: **\$506,424.35**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$83,047.36
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$21,771.18
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$61,276.18
INTEREST PAID DURING 2008 (FULL YEAR)	\$3,590.70

PART 6 - INTERGOVERNMENTAL EXPENDITURES

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

ALL OTHER LOCAL	\$6,000.00	
TOTAL PAID TO LOCAL GOVERNMENTS		\$6,000.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$6,000.00

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTY SOLID WASTE DISTRI ID: 43-6-1057

COUNTY: KOSCIUSKO COUNTY

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

PAGE: 1

<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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

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>
A305-19-A	PEP	IDEM	\$4,858.00	GENERAL	\$4,858.00	\$4,858.00
A305-9-126	PEP	IDEM	\$9,709.00	GENERAL	\$9,708.00	\$9,708.00

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

COUNTY: KOSCIUSKO COUNTY
UNIT NAME: KOSCIUSKO COUNTY SOLID WASTE DISTRI

ID: 43-6-1057
PAGE: 1

DEBT SERVICE - OTHER

BALANCE, JANUARY 1	<u>\$197,317.00</u>
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</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>\$197,317.00</u>

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTY SOLID WASTE DISTRI ID: 43-6-1057

COUNTY: KOSCIUSKO COUNTY

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

PAGE: 1

<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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------