

FEDERAL IDENTIFICATION NUMBER:
35-1803691

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

UNIT NAME:
MONROE COUNTY SOLID WASTE DISTRICT

COUNTY:
MONROE COUNTY

ID: 53-6-990
(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 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: SHIRLEY MC MURRY

ADDRESS: 3400 SOUTH WALNUT STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 349-2020

TITLE: CONTROLLER

DATE SIGNED: _____

CITY: BLOOMINGTON, IN

ZIP: 47401-7403

*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: MONROE COUNTY SOLID WASTE DISTRICT ID: 53-6-990

CASH UNITS ONLY

COUNTY: MONROE 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						
2007 BOND ACCOUNT	\$3,082,991.87	\$69,295.96	\$2,526,134.97	\$626,152.86	\$0.00	\$626,152.86
BOND RESERVE ACCOUNT	\$158,047.32	\$61,443.94	\$0.00	\$219,491.26	\$0.00	\$219,491.26
6414 CLOSURE POST/CLOSURE FUND	\$582,544.68	\$28,283.42	\$27,885.66	\$582,942.44	\$0.00	\$582,942.44
EMPLOYEE VENDING ACCOUNT	\$1,598.34	\$0.00	\$0.00	\$1,598.34	\$0.00	\$1,598.34
101 GENERAL	\$746,228.57	\$1,951,749.43	\$2,268,609.67	\$429,368.33	\$0.00	\$429,368.33
PETTY CASH	\$275.00	\$0.00	\$0.00	\$275.00	\$0.00	\$275.00
RETIREMENT FORFEITURE ACCT	\$7,127.44	\$6.53	\$0.00	\$7,133.97	\$0.00	\$7,133.97
SELF INSURANCE	\$10,680.10	\$225,515.11	\$235,118.31	\$1,076.90	\$0.00	\$1,076.90
Total by Fund Type:	\$4,589,493.32	\$2,336,294.39	\$5,057,748.61	\$1,868,039.10	\$0.00	\$1,868,039.10
Subtotal All Funds:	\$4,589,493.32	\$2,336,294.39	\$5,057,748.61	\$1,868,039.10	\$0.00	\$1,868,039.10
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$2,336,294.39	\$5,057,748.61			

UNIT NAME: MONROE COUNTY SOLID WASTE DISTRICT

PART 2 - RECEIPTS

COUNTY: MONROE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
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Fund:	<u>101 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$1,062,813.18
202	OTHER TAXES	\$136,263.65
	Total for: TAXES	\$1,199,076.83
1412	LOCAL GOVERNMENT GRANT-OTHER	\$13,601.26
	Total for: INTERGOVERNMENTAL	\$13,601.26
6413	RECYCLING FEES	\$81,506.91
	RECYCLING FEES	\$17,421.83
	RECYCLING FEES	\$35,587.00
	RECYCLING FEES	\$270.00
	RECYCLING FEES	\$4,370.00
2705	CONTRACTUAL SERVICES	\$26,850.00
	CONTRACTUAL SERVICES	\$227,145.00
	CONTRACTUAL SERVICES	\$1,675.00
	Total for: CHARGES FOR SERVICES	\$394,825.74
6100	INTEREST EARNED	\$10,716.95
6200	RENTAL OF PROPERTY	\$228.50
	MISCELLANEOUS REVENUE-OTHER	\$328.65
6500	MISCELLANEOUS REVENUE-OTHER	\$1,336.16
	Total for: MISCELLANEOUS	\$12,610.26
5103	INSURANCE REIMBURSEMENTS	\$21,479.00
5600	REFUNDS-OTHER	\$1,704.75
	REIMBURSEMENTS-OTHER	\$304,243.71
2711	REIMBURSEMENTS-OTHER	\$4,207.88
	Total for: OTHER FINANCING SOURCES	\$331,635.34
	TOTAL RECEIPTS FOR 101 GENERAL	\$1,951,749.43
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Fund:	<u>6414 CLOSURE POST/CLOSURE FUND</u>	
6100	INTEREST EARNED	\$28,283.42
	Total for: MISCELLANEOUS	\$28,283.42
	TOTAL RECEIPTS FOR 6414 CLOSURE POST/CLOSURE FUND	\$28,283.42
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Fund:	<u>SELF INSURANCE</u>	
	SPECIAL ASSESSMENTS-OTHER	\$120,078.70
	Total for: SPECIAL ASSESSMENTS	\$120,078.70
	INSURANCE REIMBURSEMENTS	\$105,436.41
	Total for: OTHER FINANCING SOURCES	\$105,436.41
	TOTAL RECEIPTS FOR SELF INSURANCE	\$225,515.11
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Fund:	<u>RETIREMENT FORFEITURE ACCT</u>	

	<u>Title</u>	<u>Amount</u>
Fund:	<u>RETIREMENT FORFEITURE ACCT</u>	
6100	INTEREST EARNED	\$6.53
	Total for: MISCELLANEOUS	\$6.53
TOTAL RECEIPTS FOR RETIREMENT FORFEITURE ACCT		\$6.53
Fund:	<u>2007 BOND ACCOUNT</u>	
6100	INTEREST EARNED	\$43,321.65
	MISCELLANEOUS REVENUE-OTHER	\$25,974.31
	Total for: MISCELLANEOUS	\$69,295.96
TOTAL RECEIPTS FOR 2007 BOND ACCOUNT		\$69,295.96
Fund:	<u>BOND RESERVE ACCOUNT</u>	
	MISCELLANEOUS REVENUE-OTHER	\$61,443.94
	Total for: MISCELLANEOUS	\$61,443.94
TOTAL RECEIPTS FOR BOND RESERVE ACCOUNT		\$61,443.94
Total Receipts:		\$2,336,294.39

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

ID: 53-6-990 PAGE: 1

COUNTY: MONROE COUNTY
UNIT NAME: MONROE COUNTY SOLID WASTE DISTRICT

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$908,910.96
	SUPPLIES		\$84,859.10
	OTHER SERVICES AND CHARGES		\$1,254,937.92
	CAPITAL OUTLAY		\$19,901.69
	TOTAL		\$2,268,609.67

Fund:	6414 CLOSURE POST/CLOSURE FUND		
	OTHER SERVICES AND CHARGES		\$27,885.66
	TOTAL		\$27,885.66

Fund:	SELF INSURANCE		
	OTHER SERVICES AND CHARGES		\$235,118.31
	TOTAL		\$235,118.31

Fund:	2007 BOND ACCOUNT		
	OTHER SERVICES AND CHARGES		\$2,526,134.97
	TOTAL		\$2,526,134.97

TOTAL DISBURSEMENTS:			\$5,057,748.61
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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>
		2007 BOND ACCOUNT	429XXXX	\$0.00			\$626,152.86
		GENERAL	424XXXX	\$0.00			\$429,368.33
		BOND RESERVE ACCOUNT	425XXXX	\$0.00			\$219,491.26
		PETTY CASH	XXXXXX	\$0.00			\$275.00
		EMPLOYEE VENDING	XXXXX	\$0.00			\$1,598.34
		CLOSURE POST/CLOSURE	XXXXX	\$0.00			\$582,942.44
		SELF INSURANCE	XXXXXX	\$0.00			\$1,076.90
		RETIREMENT FORFEITURE	XXXXXX	\$0.00			\$7,133.97

Total CASH: **\$1,868,039.10**

Total Cash and Investments: **\$1,868,039.10**

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$4,300,000.00
PRINCIPAL ISSUED DURING YEAR	\$-55,000.00
PRINCIPAL RETIRED DURING YEAR	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$4,245,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$103,047.36

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: MONROE COUNTY SOLID WASTE DISTRICT ID: 53-6-990

COUNTY: MONROE 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>
7-52	PEP 2006	IDEM	\$10,500.00	101 GENERAL	\$2,977.26	\$0.00
7-92-A	HHW	IDEM	\$28,000.00	101 GENERAL	\$0.00	\$0.00
8-6-A	PEP 2007	IDEM	\$10,568.00	101 GENERAL	\$5,284.00	\$0.00
8-87-A	HHW	IDEM	\$65,000.00	101 GENERAL	\$48,750.00	\$0.00
9-135-A	PEP 2008	IDEM	\$10,680.00	101 GENERAL	\$5,340.00	\$0.00

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

COUNTY: MONROE COUNTY
UNIT NAME: MONROE COUNTY SOLID WASTE DISTRICT

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101 GENERAL

BALANCE, JANUARY 1	\$3,794,686.12
<u>ADDITIONS:</u>	
LAND	\$921,500.78
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$2,519,305.92
MACHINERY AND EQUIPMENT	\$19,901.69
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$3,460,708.39</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$162,419.50
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$20,161.37
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$182,580.87</u>
BALANCE, DECEMBER 31	<u>\$7,072,813.64</u>

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROE COUNTY SOLID WASTE DISTRICT ID: 53-6-990

COUNTY: MONROE 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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