

FEDERAL IDENTIFICATION NUMBER:
35-1837032

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

UNIT NAME:
WEST CENTRAL SOLID WASTE DISTRICT

COUNTY:
PUTNAM COUNTY

ID: 67-6-1077
(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 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: JANE COLLISI

ADDRESS: 209 W. LIBERTY ST. RM 11

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 653-2150

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: GREENCASTLE

ZIP: 46135-0000

*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).

CASH UNITS ONLY

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

| <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 | | | | | | |
| 1 GENERAL | \$777,203.86 | \$2,228,854.85 | \$1,889,165.74 | \$1,116,892.97 | \$509,022.43 | \$1,625,915.40 |
| Total by Fund Type: | \$777,203.86 | \$2,228,854.85 | \$1,889,165.74 | \$1,116,892.97 | \$509,022.43 | \$1,625,915.40 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 3 SPECIAL PROJECTS | \$17,876.26 | \$78,534.48 | \$93,131.63 | \$3,279.11 | \$66,433.49 | \$69,712.60 |
| Total by Fund Type: | \$17,876.26 | \$78,534.48 | \$93,131.63 | \$3,279.11 | \$66,433.49 | \$69,712.60 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 99 NONREVERTING CAPITAL PROJECT | \$13,539.40 | \$521,149.55 | \$534,688.95 | \$0.00 | \$0.00 | \$0.00 |
| Total by Fund Type: | \$13,539.40 | \$521,149.55 | \$534,688.95 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|----------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|
| Subtotal All Funds: | \$808,619.52 | \$2,828,538.88 | \$2,516,986.32 | \$1,120,172.08 | \$575,455.92 | \$1,695,628.00 |
|----------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|

Section II

Less:

| | | |
|---------------------------------------|---------------------|---------------------|
| Investment Sales | \$2,073,213.55 | |
| Investment Purchases | | \$1,835,779.53 |
| Transfers In | \$268,233.57 | |
| Transfers Out | | \$268,233.57 |
| Net Receipts and Disbursements | \$487,091.76 | \$412,973.22 |

**CASH AND INVESTMENTS ON PART 4 ARE
1692348.89! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

| | <u>Title</u> | <u>Amount</u> |
|-------|---|-----------------------|
| Fund: | <u>1 GENERAL</u> | |
| 450 | STATE GRANTS-OTHER | \$38,264.98 |
| | Total for: INTERGOVERNMENTAL | \$38,264.98 |
| 415 | COMPOSTING FEES | \$5,214.00 |
| 400 | TIPPING FEES | \$151,731.46 |
| 420 | COUNTY REIMBURSEMENT FOR SERVICES | \$226,145.68 |
| | Total for: CHARGES FOR SERVICES | \$383,091.14 |
| 460 | INTEREST EARNED | \$25,983.28 |
| | Total for: MISCELLANEOUS | \$25,983.28 |
| | TRANSFER OF FUNDS-OTHER | \$268,233.57 |
| | SALE OF INVESTMENTS | \$1,502,071.23 |
| 470 | REFUNDS-OTHER | \$11,210.65 |
| | Total for: OTHER FINANCING SOURCES | \$1,781,515.45 |
| | TOTAL RECEIPTS FOR 1 GENERAL | \$2,228,854.85 |
| Fund: | <u>3 SPECIAL PROJECTS</u> | |
| | TIPPING FEES | \$11,962.62 |
| | Total for: CHARGES FOR SERVICES | \$11,962.62 |
| | INTEREST EARNED | \$2,071.86 |
| | Total for: MISCELLANEOUS | \$2,071.86 |
| | SALE OF INVESTMENTS | \$64,500.00 |
| | Total for: OTHER FINANCING SOURCES | \$64,500.00 |
| | TOTAL RECEIPTS FOR 3 SPECIAL PROJECTS | \$78,534.48 |
| Fund: | <u>99 NONREVERTING CAPITAL PROJECT</u> | |
| | INTEREST EARNED | \$14,507.23 |
| | Total for: MISCELLANEOUS | \$14,507.23 |
| | SALE OF INVESTMENTS | \$506,642.32 |
| | Total for: OTHER FINANCING SOURCES | \$506,642.32 |
| | TOTAL RECEIPTS FOR 99 NONREVERTING CAPITAL PROJECT | \$521,149.55 |
| | Total Receipts: | \$2,828,538.88 |

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

ID: 67-6-1077 PAGE: 1

COUNTY: PUTNAM COUNTY
UNIT NAME: WEST CENTRAL SOLID WASTE DISTRICT

| | | | |
|-------|----------------------------|--|-----------------------|
| Fund: | 1 GENERAL | | |
| | PERSONAL SERVICES | | \$129,137.92 |
| | SUPPLIES | | \$7,346.54 |
| | OTHER SERVICES AND CHARGES | | \$241,587.62 |
| | PURCHASE OF INVESTMENTS | | \$1,511,093.66 |
| | TOTAL | | \$1,889,165.74 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 3 SPECIAL PROJECTS | | |
| | OTHER SERVICES AND CHARGES | | \$26,698.14 |
| | PURCHASE OF INVESTMENTS | | \$66,433.49 |
| | TOTAL | | \$93,131.63 |

| | | | |
|-------|---------------------------------|--|---------------------|
| Fund: | 99 NONREVERTING CAPITAL PROJECT | | |
| | CAPITAL OUTLAY | | \$8,203.00 |
| | TRANSFER OF FUNDS | | \$268,233.57 |
| | PURCHASE OF INVESTMENTS | | \$258,252.38 |
| | TOTAL | | \$534,688.95 |

| | | | |
|-----------------------------|--|--|-----------------------|
| TOTAL DISBURSEMENTS: | | | \$2,516,986.32 |
|-----------------------------|--|--|-----------------------|

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

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> |
|----------------------|------------------|--------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | OLD NATIONAL BANK YW | 106030134 | \$0.00 | | | \$9,623.55 |
| | | 1ST FINANCIAL BANK PARKE | 4004025792 | \$0.00 | | | \$2,936.25 |
| | | OLD NATIONAL CHECKING | 113116084 | \$0.00 | | | \$1,104,333.17 |

Total CASH: **\$1,116,892.97**

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> |
|----------------------|------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 12/08/2008 | 1 GENERAL | CERTIFICATE OF DEPOSIT | 2500632183 | \$509,022.43 | 07/08/2009 | 3.45 | \$509,022.43 |
| 06/06/2008 | 1 GENERAL | CERTIFICATE OF DEPOSIT | 2500589144 | \$0.00 | 12/06/2008 | 2.72 | \$0.00 |
| 04/07/2008 | 1 GENERAL | CERTIFICATE OF DEPOSIT | 2500572553 | \$0.00 | 06/06/2008 | 2.52 | \$0.00 |

Total by Fund: **\$509,022.43**

| | | | | | | | |
|------------|--------------------|------------------------|------------|-------------|------------|------|-------------|
| 05/25/2008 | 3 SPECIAL PROJECTS | CERTIFICATE OF DEPOSIT | 1036286236 | \$66,433.49 | 04/25/2009 | 3.25 | \$66,433.49 |
|------------|--------------------|------------------------|------------|-------------|------------|------|-------------|

Total by Fund: **\$66,433.49**

| | | | | | | | |
|------------|---------------------------------|------------------------|------------|--------|------------|------|--------|
| 06/06/2008 | 99 NONREVERTING CAPITAL PROJECT | CERTIFICATE OF DEPOSIT | 2500372603 | \$0.00 | 04/07/2008 | 3.00 | \$0.00 |
|------------|---------------------------------|------------------------|------------|--------|------------|------|--------|

Total by Fund: **\$0.00**

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST CENTRAL SOLID WASTE DISTRICT ID: 67-6-1077
COUNTY: PUTNAM COUNTY

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

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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> |
|------------------------------------|------------------|--------------------|-----------------------------|----------------------------------|----------------------|----------------------|-----------------------|
| Total INVESTMENTS: | | | | | | | \$575,455.92 |
| Total Cash and Investments: | | | | | | | \$1,692,348.89 |

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST CENTRAL SOLID WASTE DISTRICT ID: 67-6-1077
COUNTY: PUTNAM COUNTY

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

PART 5 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

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: WEST CENTRAL SOLID WASTE DISTRICT

ID: 67-6-1077

COUNTY: PUTNAM 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> |
|---------------------|----------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
| A305-7-73 | 2006-07 PEP GRANT | IDEM - OPPTA | \$19,395.00 | 1 GENERAL | \$9,698.00 | \$0.00 |
| A305-8-36 | 2007-08 PEP GRANT | IDEM - OPPTA | \$19,402.00 | 1 GENERAL | \$7,564.98 | \$38,536.00 |
| A305-9-114 | 2008 RECYCLING GRANT | IDEM - OPPTA | \$25,000.00 | 1 GENERAL | \$12,500.00 | \$53,406.00 |
| A305-9-130 | 2008-09 PEP GRANT | IDEM - OPPTA | \$17,004.00 | 1 GENERAL | \$8,502.00 | \$6,731.00 |

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

COUNTY: PUTNAM COUNTY
UNIT NAME: WEST CENTRAL SOLID WASTE DISTRICT

ID: 67-6-1077
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST CENTRAL SOLID WASTE DISTRICT ID: 67-6-1077

COUNTY: PUTNAM 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|