

FEDERAL IDENTIFICATION NUMBER:
35-1857816

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

UNIT NAME:
SPENCER COUNTY SOLID WASTE

COUNTY:
SPENCER COUNTY

ID: 74-6-1068
(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 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: DEBORAH STEINKAMP

ADDRESS: 918 E. COUNTY ROAD 800 N.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 362-7401

TITLE: DIRECTOR

DATE SIGNED: _____

CITY: CHRISNEY

ZIP: 47611-0000

*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						
101 GENERAL	\$341,622.40	\$635,765.00	\$526,689.05	\$450,698.35	\$100,000.00	\$550,698.35
Total by Fund Type:	\$341,622.40	\$635,765.00	\$526,689.05	\$450,698.35	\$100,000.00	\$550,698.35
FUND TYPE: SPECIAL REVENUE						
105 LEVY EXCESS	\$2,243.37	\$0.00	\$2,243.37	\$0.00	\$0.00	\$0.00
406 STATE GRANT	\$-4,340.00	\$4,340.00	\$0.00	\$0.00	\$0.00	\$0.00
407 STATE GRANT # 2	\$1,576.60	\$4,340.00	\$5,916.60	\$0.00	\$0.00	\$0.00
408 STATE GRANT # 3	\$0.00	\$4,338.00	\$2,860.00	\$1,478.00	\$0.00	\$1,478.00
267 STATE GRANT # 4	\$-63.48	\$445.80	\$382.32	\$0.00	\$0.00	\$0.00
270 STATE GRANT # 5	\$0.00	\$742.78	\$781.28	\$-38.50	\$0.00	\$-38.50
451 STATE GRANT # 6	\$-9,033.63	\$9,033.63	\$0.00	\$0.00	\$0.00	\$0.00
208 STATE GRANT # 7	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
335 STATE GRANT # 8	\$2,663.17	\$2,092.29	\$9,481.57	\$-4,726.11	\$0.00	\$-4,726.11
Total by Fund Type:	\$-6,953.97	\$27,832.50	\$24,165.14	\$-3,286.61	\$0.00	\$-3,286.61
FUND TYPE: CAPITAL PROJECTS						
475 NONREVERTING CAPITAL PROJECT	\$16,159.50	\$13,900.00	\$29,302.48	\$757.02	\$0.00	\$757.02
Total by Fund Type:	\$16,159.50	\$13,900.00	\$29,302.48	\$757.02	\$0.00	\$757.02
FUND TYPE: AGENCY						
701 PAYROLL	\$0.00	\$227,471.82	\$227,471.82	\$0.00	\$0.00	\$0.00
215 REGIONAL RECYCLE COOPERATIVE	\$0.00	\$2,019.67	\$2,019.67	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$229,491.49	\$229,491.49	\$0.00	\$0.00	\$0.00

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER COUNTY SOLID WASTE

ID: 74-6-1068

CASH UNITS ONLY

COUNTY: SPENCER 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>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$350,827.93	\$906,988.99	\$809,648.16	\$448,168.76	\$100,000.00	\$548,168.76
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$243,615.19				
Transfers Out			\$243,615.19			
Net Receipts and Disbursements		\$663,373.80	\$566,032.97			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$325,808.18
101111	OTHER TAXES	\$2,094.00
	Total for: TAXES	\$327,902.18
101492	GARBAGE AND TRASH COLLECTION FEES	\$142,759.00
101990	RECYCLING FEES	\$1,500.00
	Total for: CHARGES FOR SERVICES	\$144,259.00
101452	FINES AND FEES-OTHER	\$15.00
	Total for: FINES, FORFEITURES, AND FEES	\$15.00
101610	INTEREST EARNED	\$4,999.16
101499	MISCELLANEOUS REVENUE-OTHER	\$358.50
	Total for: MISCELLANEOUS	\$5,357.66
101920	TRANSFER OF FUNDS-OTHER	\$2,243.37
101913	INSURANCE REIMBURSEMENTS	\$24.00
101500	REIMBURSEMENTS-OTHER	\$7.14
101262	OTHER FINANCING SOURCES	\$2,891.00
101970	OTHER FINANCING SOURCES	\$149,538.81
101980	OTHER FINANCING SOURCES	\$3,526.84
	Total for: OTHER FINANCING SOURCES	\$158,231.16
	TOTAL RECEIPTS FOR 101 GENERAL	\$635,765.00
Fund:	<u>406 STATE GRANT</u>	
406342	STATE GRANTS-OTHER	\$4,340.00
	Total for: INTERGOVERNMENTAL	\$4,340.00
	TOTAL RECEIPTS FOR 406 STATE GRANT	\$4,340.00
Fund:	<u>407 STATE GRANT # 2</u>	
407342	STATE GRANTS-OTHER	\$4,340.00
	Total for: INTERGOVERNMENTAL	\$4,340.00
	TOTAL RECEIPTS FOR 407 STATE GRANT # 2	\$4,340.00
Fund:	<u>408 STATE GRANT # 3</u>	
408342	STATE GRANTS-OTHER	\$4,338.00
	Total for: INTERGOVERNMENTAL	\$4,338.00
	TOTAL RECEIPTS FOR 408 STATE GRANT # 3	\$4,338.00
Fund:	<u>267 STATE GRANT # 4</u>	
267310	STATE GRANTS-OTHER	\$445.80
	Total for: INTERGOVERNMENTAL	\$445.80

UNIT NAME: SPENCER COUNTY SOLID WASTE

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 267 STATE GRANT # 4	\$445.80
Fund:	<u>270 STATE GRANT # 5</u>	
270310	STATE GRANTS-OTHER	\$742.78
	Total for: INTERGOVERNMENTAL	\$742.78
	TOTAL RECEIPTS FOR 270 STATE GRANT # 5	\$742.78
Fund:	<u>451 STATE GRANT # 6</u>	
451110	STATE GRANTS-OTHER	\$9,033.63
	Total for: INTERGOVERNMENTAL	\$9,033.63
	TOTAL RECEIPTS FOR 451 STATE GRANT # 6	\$9,033.63
Fund:	<u>208 STATE GRANT # 7</u>	
208310	STATE GRANTS-EPA-HEALTH	\$2,500.00
	Total for: INTERGOVERNMENTAL	\$2,500.00
	TOTAL RECEIPTS FOR 208 STATE GRANT # 7	\$2,500.00
Fund:	<u>335 STATE GRANT # 8</u>	
335330	REIMBURSEMENTS-OTHER	\$2,092.29
	Total for: OTHER FINANCING SOURCES	\$2,092.29
	TOTAL RECEIPTS FOR 335 STATE GRANT # 8	\$2,092.29
Fund:	<u>475 NONREVERTING CAPITAL PROJECT</u>	
475920	TRANSFER OF FUNDS-OTHER	\$13,900.00
	Total for: OTHER FINANCING SOURCES	\$13,900.00
	TOTAL RECEIPTS FOR 475 NONREVERTING CAPITAL PROJECT	\$13,900.00
Fund:	<u>701 PAYROLL</u>	
701110	TRANSFER OF FUNDS-OTHER	\$227,471.82
	Total for: OTHER FINANCING SOURCES	\$227,471.82
	TOTAL RECEIPTS FOR 701 PAYROLL	\$227,471.82
Fund:	<u>215 REGIONAL RECYCLE COOPERATIVE</u>	
215310	REIMBURSEMENTS-OTHER	\$2,019.67
	Total for: OTHER FINANCING SOURCES	\$2,019.67
	TOTAL RECEIPTS FOR 215 REGIONAL RECYCLE COOPERATIVE	\$2,019.67
	Total Receipts:	\$906,988.99

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

ID: 74-6-1068 PAGE: 1
COUNTY: SPENCER COUNTY
UNIT NAME: SPENCER COUNTY SOLID WASTE

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$303,379.02
	SUPPLIES		\$50,232.14
	OTHER SERVICES AND CHARGES		\$143,401.39
	OTHER DISBURSEMENTS		\$15,776.50
	TRANSFER OF FUNDS		\$13,900.00
	TOTAL		\$526,689.05

Fund:	407 STATE GRANT # 2		
	OTHER DISBURSEMENTS		\$5,916.60
	TOTAL		\$5,916.60

Fund:	408 STATE GRANT # 3		
	OTHER DISBURSEMENTS		\$2,860.00
	TOTAL		\$2,860.00

Fund:	267 STATE GRANT # 4		
	OTHER DISBURSEMENTS		\$382.32
	TOTAL		\$382.32

Fund:	270 STATE GRANT # 5		
	OTHER DISBURSEMENTS		\$781.28
	TOTAL		\$781.28

Fund:	208 STATE GRANT # 7		
	OTHER DISBURSEMENTS		\$2,500.00
	TOTAL		\$2,500.00

Fund:	335 STATE GRANT # 8		
	OTHER DISBURSEMENTS		\$9,481.57
	TOTAL		\$9,481.57

Fund:	105 LEVY EXCESS		
	TRANSFER OF FUNDS		\$2,243.37
	TOTAL		\$2,243.37

Fund:	475 NONREVERTING CAPITAL PROJECT		
	CAPITAL OUTLAY		\$29,302.48
	TOTAL		\$29,302.48

Fund:	701 PAYROLL		
	TRANSFER OF FUNDS		\$227,471.82
	TOTAL		\$227,471.82

Fund:	215 REGIONAL RECYCLE COOPERATIVE		
	OTHER DISBURSEMENTS		\$2,019.67
	TOTAL		\$2,019.67

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

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COUNTY: SPENCER COUNTY
UNIT NAME: SPENCER COUNTY SOLID WASTE

TOTAL DISBURSEMENTS:

\$809,648.16

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>
		INTEGRA BANK CHECKING	41000161				\$448,168.76

Total CASH: **\$448,168.76**

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>
12/22/2008	101 GENERAL	CERTIFICATE OF DEPOSIT	FIRST STATE 4453692125	\$100,000.00	06/21/2009	2.15	\$100,000.00

Total by Fund: **\$100,000.00**

Total INVESTMENTS: **\$100,000.00**

Total Cash and Investments: **\$548,168.76**

(SWMDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER COUNTY SOLID WASTE
COUNTY: SPENCER COUNTY

ID: 74-6-1068

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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: SPENCER COUNTY SOLID WASTE

ID: 74-6-1068

COUNTY: SPENCER 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>
400-3610-147100-080	IN STATE HEALTH DEPT GRANT	IN STATE DEPT OF HEALTH	\$2,500.00	208 STATE GRANT # 7	\$2,500.00	\$2,500.00
A305-6-104	MERCURY GRANT	IDEM	\$19,273.00	335 STATE GRANT # 8	\$2,092.29	\$9,481.57
A305-7-142	WASTE TIRE GRANT	IDEM	\$21,000.00	451 STATE GRANT # 6	\$9,033.63	\$0.00
A305-7-61	PEP GRANT 2006	IDEM	\$8,680.00	406 STATE GRANT	\$4,340.00	\$0.00
A305-7-97	CLARK COUNTY HHW GRANT	IDEM	\$445.80	267 STATE GRANT # 4	\$445.80	\$382.32
A305-8-30	2007 PEP GRANT	IDEM	\$8,680.00	407 STATE GRANT # 2	\$4,340.00	\$5,916.60
A305-8-87	SHARPS/RX GRANT	IDEM	\$781.28	270 STATE GRANT # 5	\$742.78	\$781.28
A305-9-157	2008 PEP GRANT	IDEM	\$8,676.00	408 STATE GRANT # 3	\$4,338.00	\$2,860.00

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

COUNTY: SPENCER COUNTY
UNIT NAME: SPENCER COUNTY SOLID WASTE

ID: 74-6-1068
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: SPENCER COUNTY SOLID WASTE

ID: 74-6-1068

COUNTY: SPENCER 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>
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