



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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To: Solid Waste Management District Controllers

From: Bruce Hartman, CPA
State Examiner

Date: December 13, 2007

Re: 2007 Annual Financial Report
Due January 30, 2008*

Enclosed are the forms, Solid Waste Management District Annual Report (SWMDAR-1), required for preparing your 2007 Annual Financial Report. Please complete and return the forms in the envelope provided to the State of Indiana, State Board of Accounts, c/o Bureau of the Census, 1201 E. 10th St., Jeffersonville, Indiana 47132, by January 30, 2008. A duplicate set of forms has been furnished for your records.

We will appreciate your cooperation in providing this material to us promptly in order that our reporting to the Indiana Legislature and Bureau of the Census will not be delayed.

An electronic version of the SWMDAR-1 is available and may be downloaded from the State Board of Accounts website at: <http://www.in.gov/sboa/publications/logodaba/AnnualReports>

You are strongly encouraged to complete this report electronically. Please call your State Board of Accounts District Supervisor's office if you need assistance in preparing the electronic version of the report.

In addition, Form 100-R (Names, Addresses, Duties and Compensation of Public Employees) must be completed pursuant to I.C. 5-11-13-1, and must be filed with the State Board of Accounts by January 31, 2008. The form is to be obtained from your local printer, and should be sent directly to the State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765.

* A Solid Waste District that owns a landfill has until February 29, 2008 to submit the report.
(Public Law 189, Acts of 2005.)

CP:dsk

Enclosures

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ANNUAL SOLID WASTE MANAGEMENT DISTRICT

FINANCIAL REPORT INSTRUCTIONS FOR 2007

Use the following instructions for completing the 2007 Annual Financial Report. This report shall be reported in dollars and cents. Errors will result in the Annual Financial Report being returned to your office for correction.

Please type or print legibly.

Please check your addition.

If a unit is on the accrual basis of accounting, the following adjustments will need to be made to the Receipts (Part 2) and Disbursements (Part 3), to get them to the cash basis:

- A. Sale or purchase of investments
- B. Transfers between funds
- C. Loans between funds
- D. Net change between beginning and ending accounts receivable or accounts payable
- E. Amount to balance, if needed. This is the amount needed to make receipts or disbursements agree with Part 1.

PART ONE: STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES AT DECEMBER 31, 2007

NOTE: Completing Part One as you complete Parts Two, Three and Four should simplify the reporting.

1. Review Part One, filling in name of Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return.
2. In Section I, list all funds of the Solid Waste Management District in the Fund Column. If you need additional forms for any parts, you may make copies of these forms.
3. In Column A (Cash Balance January 1) list the Beginning January 1, 2007 Cash Balances, plus or minus, for each fund. Do not include investment balances in these figures. This is the amount of your ending cash balance from 2007. Any adjustments should be shown in Receipts (Column B) and on Part 2 Miscellaneous Revenue Section.
4. In Column B (Receipts) list your 2007 receipts, as shown on your Ledger of Receipts, Disbursements and Balances, for each fund. The receipts listed for each fund must agree with total revenue for each fund shown in Part Two of this report.
5. In Column C (Disbursements), list your 2007 disbursements, as shown on your Ledger of Receipts, Disbursements and Balances for each fund. The disbursements listed for each fund must agree with the total disbursements per fund in Part Three of this report.

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6. In Column D (Cash Balance December 31), list the Ending Cash Balance at December 31, 2007, for each fund shown in your Ledger of Receipts, Disbursements and Balances. The total of the January 1, 2007 Cash Balance, added to the 2007 receipts, less the 2007 disbursements, must equal the December 31, 2007 Cash Balance. There can be no exceptions to the above rule. If you have an error, do not continue with step seven (7) until the error has been corrected.
7. In Column E, list the total of All Investments on Hand at December 31, 2007 for each fund. Do not include investments from Cash Fund Balances, i.e., Checking or Savings Accounts -- these monies are reflected on cash amount.
8. In Column F (Total Cash and Investments at December 31), place the total of Column D (Cash Balance December 31), plus Column E (Investments at December 31).
9. Total Columns A through F individually. List under the appropriate column. You can prove your total by adding the Total Beginning Cash Balance to the Total Receipts, then subtract the Total Disbursements. This must equal the Total Cash Balance at December 31. Add the Total Investments at December 31, to the Total Cash Balance at December 31. This must equal the Total Cash and Investment Balance at December 31, 2007 (or, Columns A + B - C = D + E = F).
10. In Section II, list investment activity and transfers in and out, in columns B and C, respectively, and subtract them from the subtotal all funds line to get net activity of all funds.

PART TWO: RECEIPT REPORT - ACTUAL RECEIPTS BY FUND

1. Review Part Two, filling in name of the Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return.
2. We have precoded the Solid Waste Management Fund for your convenience. If you have additional funds, please list them on the blank Part 2 forms provided. If you need additional forms, you may make copies.
3. Miscellaneous Revenue descriptions are provided on the left hand side in Part Two of the report. These Miscellaneous Revenue descriptions have been divided into seven revenue categories. Fill in the amount of revenue for each fund as applicable. Total each category in the space provided. NOTE: If you have a type of revenue for which no Miscellaneous Revenue description is given, please use account number 6500 Miscellaneous Receipts. Do not change any of the preprinted Miscellaneous Revenues or Codes. Miscellaneous Revenue should not have large amounts of unexplained revenue. If you use revenue code "Other", please specify.
4. Record the Total Cash Receipts for each fund (Total Taxes + Total Licenses and Permits + Total Intergovernmental Revenue + Total Charges for Services + Total Fines and Forfeits + Total Miscellaneous Revenue = Total Cash Receipts).
5. Record Other Types of Receipts, including Sale of Investments, and total. Interest earned on Savings Accounts and Money Markets must be shown as interest earned on the Part 2, located Part 2 Page 3.

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6. Record the Total Revenue for each fund (Total Cash Receipts + Total Other Receipts). These totals **must** agree with the total receipts, per fund, shown in Part One Column B.

PART THREE: DISBURSEMENTS OF ALL FUNDS BY SOLID WASTE MANAGEMENT DISTRICT

1. Review Part Three, filling in name of Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return.
2. We have precoded the Solid Waste Management Fund for your convenience. If you have additional funds, please list them in the other columns provided. If you need additional forms, you may copy them.
3. All expenditures shall be totaled from your Ledger of Appropriations, Encumbrances, Disbursements, and Balances, by Major Budget Class, for each fund, and shall be posted to the appropriate classification listed on the left hand side of the form.
4. Interest earned on Savings Accounts and Money Markets and is left in the account must be shown as Purchase of Investments on Part 3.
5. Record total expenditures for each fund.
6. Total disbursements for each fund **must** agree with the total disbursements for each fund in Part One Column C.

PART FOUR: CASH AND INVESTMENTS AT DECEMBER 31, 2007

1. Review Part Four, filling in name of Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return.
2. Please complete the following columns for each investment of the Solid Waste Management District on hand at December 31, 2007:
 - A. Purchase Date: The date the investment was purchased or the date of the last renewal. Omit Purchase Date for savings accounts.
 - B. Fund: Identify the fund the investment was purchased from.
 - C. Description and Serial Number: The type and serial number of investment (i.e., Certificate of Deposit, Savings Account, Repurchase Agreements, Treasury Bills, Notes and Bonds).
 - D. Maturity Date: The date that the investment matures or can be renewed. Omit Maturity Date for savings accounts.
 - E. Interest Rate: The rate shown on the investment or the yield rate.
 - F. Purchase Cost: The purchase price of the investment or the renewal amount of the investment. For savings accounts, it is the December 31, 2007 balance.

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3. Total Investments is the total of the Purchase Cost column for investments.
4. Please complete the following columns for each checking account, change fund and/or petty cash fund of the Solid Waste Management District at December 31, 2007:
 - A. Serial Number: The checking account number.
 - B. Description: The name and type of each checking account, change fund, and/or petty cash fund.
 - C. Purchase Cost: The cash on hand at December 31, 2007 after adjusting for any items in transit and/or outstanding checks.
5. Total Cash is the total of the Purchase Cost column for cash.
6. Total Cash and Investment is Total Investments + Total Cash. This must equal the total of Cash and Investments at December 31, 2007 on Part 1 Column F.

PART FIVE: LONG-TERM INDEBTEDNESS AS OF DECEMBER 31, 2007

1. Review Part Five, filling in name of Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return.
2. In Column A, list the Total Outstanding Debt at January 1, 2007.
3. In Column B, list the principal amount received for each new debt instrument sold or issued by your governmental unit during 2007.
4. In Column C, list principal amount retired during 2007.
5. In Column D (Outstanding as of December 31, 2007), record the total outstanding indebtedness (Column A + B - C).
6. In Column E (Interest Paid During 2007), list interest paid on all debt for the year 2007.
7. Record the total of each column separately.
8. Column A (Total Outstanding as of January 1, 2007) + Column B (Issued in 2007) - Column C (Retired During 2007) must equal Column D (Outstanding as of December 31, 2007) (or, A + B - C = D).

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PART SIX: INTERGOVERNMENTAL EXPENDITURES

1. List expenditures paid to other local governments in the appropriate category.
2. List expenditures paid to State of Indiana in the appropriate category.
3. Record the total of the Other Local Government Column and the State Column.
4. Record the total Intergovernmental Expenditures (Other Local Government Column + State Column).

Note: If you have no intergovernmental expenditures, write "Not Applicable."

PART SEVEN: FEDERAL GRANT RECEIPTS

1. Review Part Seven, filling in name of Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return. Use this part only for grants and other assistance funded solely from federal sources. If a grant is partly federally funded and partly state funded, enter the federal portion here and the state portion on Part Eight.
2. **CFDA NUMBER:** Most federal financial grant programs have been assigned a specific number in the Catalog of Federal Domestic Assistance. This is true whether the grant was received directly from the federal agency or passed through a state agency or other governmental entity. The grant documentation should contain the CFDA number for that program. If you do not know the CFDA number, it may be obtained from the Catalog, or from the federal or pass through agency.
3. **FEDERAL TITLE:** All federal grants have been assigned a title. The title is also contained in the Catalog of Federal Domestic Assistance, and may be obtained from the federal or pass through agency if not readily apparent in the grant documentation.
4. **FEDERAL OR STATE AGENCY:** Enter the name of the federal agency for federal grants received directly from a federal agency, or the name of the state agency for pass-through federal grants.
5. **AWARD AMOUNT:** Enter the total amount of the federal grant. If the grant is partly federally funded and partly state funded, enter the federal portion here on Part 7, and the state portion on Part 8.
6. **FUND TITLE:** Enter the name of the fund that the Solid Waste Management District uses to account for the federal grant.
7. **RECEIPTS:** Enter the total amount received in 2007 for the federal grant.

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8. **DISBURSEMENTS:** Enter the total amount disbursed in 2007 for the federal grant.

PART EIGHT: STATE GRANT RECEIPTS

1. Review Part Eight, filling in name of the Solid Waste Management District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return. Use this part only for grants and other assistance funded solely from state sources. If a grant is partly state funded and partly federally funded, enter the state portion here and the federal portion on Part Seven.
2. **GRANT NUMBER:** Enter the grant number assigned by the awarding state agency. This number should be readily apparent in the grant documentation. If you do not know the grant number, it may be obtained from the state awarding agency.
3. **PROJECT NAME:** The project name should also be readily apparent in the grant documentation, or may be obtained from the state awarding agency.
4. **STATE AGENCY:** Enter the name of the state awarding agency.
5. **AWARD AMOUNT:** Enter the total amount of the state grant. If the grant is partly state funded and partly federally funded, enter the state portion here on Part 8, and the federal portion on Part 7.
6. **FUND TITLE:** Enter the name of the fund that the Solid Waste Management District uses to account for the state grant.
7. **RECEIPTS:** Enter the total amount received in 2007 for the state grant.
8. **DISBURSEMENTS:** Enter the total amount disbursed in 2007 for the state grant.

PART NINE: REPORT ON CAPITAL ASSETS

1. Review Part 9, filling in the name of the Solid Waste Management District and County at top of each page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return.
2. The beginning balance of each fund should come from the Capital Assets Ledger.
3. The 2007 additions to the Capital Assets should be calculated by totaling the additions to the Capital Assets ledger by fund. Post the amount to the appropriate addition line for each fund.
4. Record the additions for each fund.
5. The 2007 reductions to the Capital Assets should be calculated by totaling the reductions to the Capital Assets ledger by fund. Post the amount to the appropriate reduction line for each fund.
6. Record the total reductions for each fund.
7. The ending balance for each fund should come from the Capital Assets Ledger.
8. The beginning balance (+) the total additions (-) the total reductions **MUST** equal the ending Balance for each fund.

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PART TEN: FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

1. Review Part 10, filling in name of the District and County at top of each and every page. Please leave the I.D. Number blank. The State Board of Accounts will complete upon return. Use this part only for financial assistance you provided to nongovernmental entities (i.e. not-for-profits) during the year. Examples of nongovernmental entities that you might provide funding to include: Convention and Visitors Bureaus, Volunteer Fire Departments, Senior Citizen Centers, Councils on Aging, Historical Societies, Day Care Centers, Humane Shelters, Chambers of Commerce, 4-H Clubs, Private/Religious Schools, YMCAs, Youth Leagues, etc. Do not include amounts you pay to vendors for goods or services.
2. **FEDERAL I.D. NUMBER:** Enter the entity's Federal I.D. Number, if known.
3. **NAME:** Enter the name of the entity you provided financial assistance to.
4. **ADDRESS:** Enter the complete address including zip code of the entity.
5. **COUNTY OF OPERATION:** Enter the name of the county the entity operates out of.
6. **NAME OF OPERATING OFFICER AND PHONE NUMBER:** Enter the name of the entity's operating officer as well as a phone number.
7. **DESCRIPTION OF FUNDING:** Enter a description of the funding (i.e. fire protection).
8. **AMOUNT:** Enter the total amount of financial assistance provided to the entity.