

FEDERAL IDENTIFICATION NUMBER:
35-1706671

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

UNIT NAME:
EASTERN BARTHOLOMEW REG. SEWER DIST

COUNTY:
BARTHOLOMEW COUNTY

ID: 3-8-39
(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

CONTENTS:

- 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 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - 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: _____

TITLE: MGR OF FINANCE

PRINTED NAME OF OFFICIAL: DALE LANGFERMAN

DATE SIGNED: _____

ADDRESS: P O BOX 1987

CITY: COLUMBUS

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 372-8861

ZIP: 47202-0000

*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).

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39

CASH UNITS ONLY

COUNTY: BARTHOLOMEW COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
Section I						
FUND TYPE:						
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Subtotal All Funds: **\$0.00** **\$0.00** **\$0.00** **\$0.00**

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$0.00	\$0.00

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER ID: 3-8-39

CASH UNITS ONLY

COUNTY: BAR THOLOMEW COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

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: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$290,830.00	\$362,010.00	\$-71,180.00	\$0.00	\$-71,180.00
WASTEWATER UTILITY-DEBT RESERVE	\$0.00	\$646,131.00	\$646,131.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-DEPREC/IMPROVE	\$15,741.83	\$1,180,219.00	\$1,195,960.00	\$0.83	\$0.00	\$0.83
WASTEWATER UTILITY-OPERATING	\$48,939.00	\$1,733,224.54	\$1,782,163.00	\$0.54	\$0.00	\$0.54
Total by Fund Type:	\$64,680.83	\$3,850,404.54	\$3,986,264.00	\$-71,178.63	\$0.00	\$-71,178.63

Subtotal All Funds:	\$64,680.83	\$3,850,404.54	\$3,986,264.00	\$-71,178.63	\$0.00	\$-71,178.63
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Section II

Less:

Investment Sales	\$2,899,713.00	
Investment Purchases		\$2,451,766.00
Transfers In	\$487,832.00	
Transfers Out		\$468,935.00
Net Receipts and Disbursements	\$462,859.54	\$1,065,563.00

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

<u>Title</u>	<u>Amount</u>
Fund:	
Total for:	\$0.00
	\$0.00
Total Receipts:	\$0.00

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

ID: 3-8-39 PAGE: 1

COUNTY: BARTHOLOMEW COUNTY
UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER
DIST

Fund:		\$0.00
TOTAL		\$0.00

TOTAL DISBURSEMENTS:		\$0.00
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PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

ASSETS

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	ACCOUNTS RECEIVABLE, CUSTOMER	\$49,506.46
	NO FUNCTION NEEDED	NOTES RECEIVABLE	\$117,866.07
	NO FUNCTION NEEDED	NOTES RECEIVABLE	\$-3,553.20
	NO FUNCTION NEEDED	ALLOWANCE FOR UNCOLLECTIBLE CUSTOMER ACCOUNTS	\$-7,500.00
Fund Total:			\$156,319.33
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	UNAMORTIZED DEBT DISCOUNT AND EXPENSE	\$10,042.72
Fund Total:			\$10,042.72
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	ACCUMULATED DEPRECIATION OF UTIL PLANT IN SERVICE	\$-1,109,642.64
	ADMINISTRATION AND GENERAL	UTILITY PLANT IN SERVICE	\$3,468,688.79
Fund Total:			\$2,359,046.15
Total ASSETS:			\$2,525,408.20

LIABILITIES AND EQUITY

WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	MISC. CURRENT LIABILITIES	\$-276,998.43
	NO FUNCTION NEEDED	CONTRIBUTIONS IN AID OF CONSTRUCTION	\$2,353,808.62
	NO FUNCTION NEEDED	ACCUM. AMORTIZ. OF CONTRIB. IN AID OF CONSTRUCTION	\$-487,206.18
	NO FUNCTION NEEDED	MISC. OPERATING RESERVES	\$-12,222.49
Fund Total:			\$1,577,381.52
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	WASTEWATER UTILITY BONDS	\$785,000.00
	NO FUNCTION NEEDED	MISC. OPERATING RESERVES	\$33,611.95
Fund Total:			\$818,611.95
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	MISC. OPERATING RESERVES	\$129,414.73
Fund Total:			\$129,414.73
Total LIABILITIES AND EQUITY:			\$2,525,408.20

REVENUES

WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$242,817.00
	NO FUNCTION NEEDED	METERED-COMMERICAL	\$3,745.00
	NO FUNCTION NEEDED	METERED-OTHER	\$3,803.00
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$3,878.00
	NO FUNCTION NEEDED	UNMETERED SALES-RESIDENTIAL	\$45,396.00

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	PENALTIES	\$4,908.00
	NO FUNCTION NEEDED	OTHER REVENUE	\$144,230.54
	NO FUNCTION NEEDED	INTEREST EARNED	\$5,087.00
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$113,946.00
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$1,165,414.00
Fund Total:			\$1,733,224.54
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST EARNED	\$866.00
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$74,572.00
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$94,430.00
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$120,962.00
Fund Total:			\$290,830.00
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	INTEREST EARNED	\$4,545.00
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$150,337.00
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$1,025,337.00
Fund Total:			\$1,180,219.00
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	INTEREST EARNED	\$3,584.00
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$54,547.00
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$588,000.00
Fund Total:			\$646,131.00
Total REVENUES:			\$3,850,404.54

EXPENDITURES			
WASTEWATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS	PURCHASED POWER	\$10,530.00
	COLLECTION SYSTEM-OPERATIONS	MATERIALS AND SUPPLIES	\$1,777.00
Expense Category Total:			\$12,307.00
	TREATMENT AND DISPOSAL-OPERATIONS	PURCHASED WASTEWATER TREATMENT	\$154,059.00
	TREATMENT AND DISPOSAL-OPERATIONS	SLUDGE REMOVAL EXPENSE	\$6,200.00
Expense Category Total:			\$160,259.00
	CUSTOMER ACCOUNTS	BAD DEBT EXPENSE	\$-4,227.00
	CUSTOMER ACCOUNTS	MISCELLANEOUS	\$2,686.00
Expense Category Total:			\$-1,541.00
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-LEGAL	\$1,730.00
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-MANAGEMENT FEES	\$52,000.00
	ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$3,318.00
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$398.00
Expense Category Total:			\$57,446.00
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$74,572.00

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$219,438.00
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$1,005,404.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$254,278.00
	Expense Category Total:		\$1,553,692.00
	Fund Total:		\$1,782,163.00
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$2,376.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$67,242.00
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$120,962.00
	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$77,000.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$94,430.00
	Expense Category Total:		\$362,010.00
	Fund Total:		\$362,010.00
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$51,365.00
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$855,000.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$289,595.00
	Expense Category Total:		\$1,195,960.00
	Fund Total:		\$1,195,960.00
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$3,584.00
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$117,600.00
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$470,400.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$54,547.00
	Expense Category Total:		\$646,131.00
	Fund Total:		\$646,131.00
Total EXPENDITURES:			\$3,986,264.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: BARTHOLOMEW COUNTY

PAGE: 1

<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>
							\$0.00
Total Cash and Investments:							\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER
COUNTY: BARTHOLOMEW COUNTY

ID: 3-8-39

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

PART 6 - 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 7 - 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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39

COUNTY: BARTHOLOMEW COUNTY

PART 8 - 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>
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(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39

COUNTY: BARTHOLOMEW COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<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>
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(SDAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: BARTHOLOMEW COUNTY
UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39
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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39

COUNTY: BARTHOLOMEW COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 12 - REPORT OF ACCOUNTS PAYABLE
UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER DIST
FOR THE FISCAL YEAR ENDING 2008

ID: 3-8-39

COUNTY: BARTHOLOMEW COUNTY

PAGE: 1

Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
TOTAL FOR ALL FUNDS:		<u>\$0.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EASTERN BARTHOLOMEW REG. SEWER

ID: 3-8-39

COUNTY: BARTHOLOMEW COUNTY

PART 13 - 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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