

FEDERAL IDENTIFICATION NUMBER:
35-2142408

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

UNIT NAME:
ROCKFIELD REGIONAL SEWER DISTRICT

COUNTY:
CARROLL COUNTY

ID: 8-8-30
(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

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- 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
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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: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: STEVE GOODRICH

DATE SIGNED: _____

ADDRESS: PO BOX 442

CITY: ROCKFIELD

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 686-2769

ZIP: 46977-0442

*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: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30

CASH UNITS ONLY

COUNTY: CARROLL 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: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30

CASH UNITS ONLY

COUNTY: CARROLL 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						
OTHER UTILITY-BOND AND INTEREST	\$27,892.66	\$0.00	\$27,892.50	\$0.16	\$0.00	\$0.16
OTHER UTILITY-DEBT RESERVE	\$9,538.84	\$0.00	\$0.00	\$9,538.84	\$0.00	\$9,538.84
OTHER UTILITY-DEPRECIATION/IMPROVE	\$13,188.19	\$0.00	\$0.00	\$13,188.19	\$0.00	\$13,188.19
WASTEWATER UTILITY-OPERATING	\$9,728.00	\$55,307.41	\$49,369.70	\$15,665.71	\$0.00	\$15,665.71
Total by Fund Type:	\$60,347.69	\$55,307.41	\$77,262.20	\$38,392.90	\$0.00	\$38,392.90
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Subtotal All Funds:	\$60,347.69	\$55,307.41	\$77,262.20	\$38,392.90	\$0.00	\$38,392.90

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements	\$55,307.41		\$77,262.20

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

UNIT NAME: ROCKFIELD REGIONAL SEWER DISTRICT

PART 2 - RECEIPTS

COUNTY: CARROLL COUNTY

FOR THE FISCAL YEAR ENDING 2008

<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: 8-8-30

PAGE: 1

COUNTY: CARROLL COUNTY

UNIT NAME: ROCKFIELD REGIONAL SEWER DISTRICT

Fund:		\$0.00
TOTAL		\$0.00

TOTAL DISBURSEMENTS:		\$0.00
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REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SEWAGE FEE	\$55,307.41
Fund Total:			\$55,307.41
Total REVENUES:			\$55,307.41

EXPENDITURES

	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$11,449.32
	ADMINISTRATION AND GENERAL	SUPPLIES AND EXPENSE	\$787.24
	ADMINISTRATION AND GENERAL	PURCHASED POWER	\$4,328.46
	ADMINISTRATION AND GENERAL	MAINTENANCE	\$8,541.99
	ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$3,047.00
	ADMINISTRATION AND GENERAL	TAXES	\$1,639.13
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$3,006.46
Expense Category Total:			\$32,799.60
	NO FUNCTION NEEDED	CONSTRUCTION	\$16,570.10
Expense Category Total:			\$16,570.10
Fund Total:			\$49,369.70
OTHER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$21,892.50
	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$6,000.00
Expense Category Total:			\$27,892.50
Fund Total:			\$27,892.50
Total EXPENDITURES:			\$77,262.20

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30

COUNTY: CARROLL COUNTY

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

PAGE: 1

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>
		SAVINGS	25020979	\$0.00			\$38,066.98
		CHECKING	138592	\$0.00			\$325.92

Total CASH: **\$38,392.90**

Total Cash and Investments: **\$38,392.90**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER LONG TERM DEBT

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$486,500.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$6,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$480,500.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$21,622.50

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: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30

COUNTY: CARROLL 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: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30

COUNTY: CARROLL 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: CARROLL COUNTY
UNIT NAME: ROCKFIELD REGIONAL SEWER DISTRICT

ID: 8-8-30
PAGE: 1

	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$1,811,500.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$16,570.10
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$16,570.10</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,828,070.10</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30
COUNTY: CARROLL COUNTY

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

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	<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: ROCKFIELD REGIONAL SEWER DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 8-8-30
COUNTY: CARROLL 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: ROCKFIELD REGIONAL SEWER DISTRICT ID: 8-8-30

COUNTY: CARROLL COUNTY

PART 13 - 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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