FEDERAL IDENTIFICATION NUMBER:
26-2893430

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

UNIT NAME:
LAKELAND REGIONAL SEWER DISTRICT

COUNTY:
KOSCIUSKO COUNTY

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 43-8-54
(State Board of Accounts USE ONLY)

'ENTS:

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: TREASURER
PRINTED NAME OF OFFICIAL: JAMES HANEY DATE SIGNED: _____
ADDRESS: 301 N. MAIN ST. CITY: NORTH WEBSTER
PO BOX 705
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 352-0542 ZIP: 46555-0000

*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: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54

CASH UNITS ONLY COUNTY: KOSCIUSKO COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

Funds **Section I**	Beginning Cash Fund Balances 01/01/2008	2008 Receipts	2008 Disbursements	Ending Cash Fund Balances 12/31/2008	Investments at 12/31/2008	Total Cash and Investments at 12/31/2008
FUND TYPE: GENERAL						
GENERAL	$0.00	$364,490.04	$361,416.53	$3,073.51	$356,592.67	$359,666.18
Total by Fund Type:	**$0.00**	**$364,490.04**	**$361,416.53**	**$3,073.51**	**$356,592.67**	**$359,666.18**
Subtotal All Funds:	**$0.00**	**$364,490.04**	**$361,416.53**	**$3,073.51**	**$356,592.67**	**$359,666.18**

Section II

Less:		
Investment Sales	$1,000.00	
Investment Purchases		$357,592.67
Transfers In	$0.00	
Transfers Out		$0.00
Net Receipts and Disbursements	$363,490.04	$3,823.86

CASH AND INVESTMENTS ON PART 4 ARE 356592.67! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54

CASH UNITS ONLY COUNTY: KOSCIUSKO COUNTY

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

FOR THE FISCAL YEAR ENDING

Funds	Beginning Cash Fund Balances 01/01/	Receipts	Disbursements	Ending Cash Fund Balances 12/31/	Investments at 12/31/	Total Cash and Investments at 12/31/
Section I						
FUND TYPE:						
		$0.00	$0.00			$0.00
Total by Fund Type:	**$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 ID: 43-8-54 PAGE: 1

UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT

PART 2 - RECEIPTS COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008

Title	Amount
Fund: GENERAL	
INTERGOVERMENTAL REVENUE, OTHER	$358,970.38
Total for: INTERGOVERNMENTAL	**$358,970.38**
INTEREST EARNED	$4,519.66
Total for: MISCELLANEOUS	**$4,519.66**
SALE OF INVESTMENTS	$1,000.00
Total for: OTHER FINANCING SOURCES	**$1,000.00**
TOTAL RECEIPTS FOR GENERAL	**$364,490.04**
Total Receipts:	**$364,490.04**

(SDAR-1) ANNUAL FINANCIAL REPORT ID: 43-8-54 PAGE: 1

PART 3 - DISBURSEMENTS COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2008 UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT

Fund: GENERAL		
	SUPPLIES	$496.26
	OTHER SERVICES AND CHARGES	$3,327.60
	PURCHASE OF INVESTMENTS	$357,592.67
TOTAL		**$361,416.53**

TOTAL DISBURSEMENTS: **$361,416.53**

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54
COUNTY: KOSCIUSKO COUNTY

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

Fund Name	Expense Category	Account Title	Amount
Expense Category Total:			$0.00
Fund Total:			$0.00
			$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54
COUNTY: KOSCIUSKO COUNTY

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

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		CHECKING	XXXX3377	$0.00			$3,073.51
Total CASH:							**$3,073.51**

INVESTMENTS

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
08/18/2008	GENERAL	CERTIFICATE OF DEPOSIT	XXXX0174	$0.00	08/18/2009	4.64	$75,000.00
08/18/2008	GENERAL	CERTIFICATE OF DEPOSIT	XXXX0182	$0.00	08/18/2009	4.64	$75,000.00
08/18/2008	GENERAL	MONEY MARKET SAVINGS	XXXX1189	$0.00		1.79	$105,909.82
08/18/2008	GENERAL	CERTIFICATE OF DEPOSIT	XXXX0166	$0.00	02/18/2009	2.70	$100,682.85
Total by Fund:							**$356,592.67**

Total INVESTMENTS: **$356,592.67**

Total Cash and Investments: **$359,666.18**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54
COUNTY: KOSCIUSKO COUNTY

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: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54

COUNTY: KOSCIUSKO COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2008

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54

COUNTY: KOSCIUSKO COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2008

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54

COUNTY: KOSCIUSKO COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

	TAXES RECEIVABLE	GRANTS RECEIVABLE	INTEREST RECEIVABLE	OTHER RECEIVABLES	TOTAL RECEIVABLES
	$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 ID: 43-8-54
PART 12 - REPORT OF ACCOUNTS PAYABLE COUNTY: KOSCIUSKO COUNTY
UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT
FOR THE FISCAL YEAR ENDING 2008 PAGE: 1

Fund Type:

Fund	Dept.	Amount
Total by Fund Type:		$0.00

TOTAL FOR ALL FUNDS: $0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKELAND REGIONAL SEWER DISTRICT ID: 43-8-54

COUNTY: KOSCIUSKO COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount