

FEDERAL IDENTIFICATION NUMBER:

30-0088692

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

UNIT NAME:

LUCE TWP REGIONAL SEWER DISTRICT

COUNTY:

SPENCER COUNTY

ID:

74-8-26

(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: _____

PRINTED NAME OF OFFICIAL: JOHN WAYMAN

ADDRESS: P O BOX 137

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 359-4234

TITLE: TREASURER

DATE SIGNED: _____

CITY: RICHLAND

ZIP: 47634-0137

*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: LUCE TWP REGIONAL SEWER DISTRICT ID: 74-8-26

CASH UNITS ONLY

COUNTY: SPENCER 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: LUCE TWP REGIONAL SEWER DISTRICT ID: 74-8-26

CASH UNITS ONLY

COUNTY: SPENCER 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						
3 WASTEWATER UTIL-BOND AND INTEREST	\$80,072.87	\$197,527.95	\$274,827.69	\$2,773.13	\$0.00	\$2,773.13
2 WASTEWATER UTILITY-CONSTRUCTION	\$103,122.68	\$44,509.61	\$102,433.93	\$45,198.36	\$0.00	\$45,198.36
1 WASTEWATER UTILITY-OPERATING	\$4,054.32	\$22,510.29	\$23,310.01	\$3,254.60	\$0.00	\$3,254.60
Total by Fund Type:	\$187,249.87	\$264,547.85	\$400,571.63	\$51,226.09	\$0.00	\$51,226.09
Subtotal All Funds:	\$187,249.87	\$264,547.85	\$400,571.63	\$51,226.09	\$0.00	\$51,226.09

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$264,547.85	\$400,571.63			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! 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: 74-8-26 PAGE: 1

COUNTY: SPENCER COUNTY
UNIT NAME: LUCE TWP REGIONAL SEWER DISTRICT

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
1 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	1 INTERFUND LOAN PROCEEDS	\$22,500.00
	NO FUNCTION NEEDED	1 REFUNDS-OTHER	\$10.29
Fund Total:			\$22,510.29
3 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	3 INTEREST EARNED	\$27.95
	NO FUNCTION NEEDED	3 CAPITAL CONTRIBUTIONS	\$150,000.00
	NO FUNCTION NEEDED	3 INTERFUND LOAN PROCEEDS	\$47,500.00
Fund Total:			\$197,527.95
2 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	2 INTEREST EARNED	\$1,467.28
	NO FUNCTION NEEDED	2 CAPITAL CONTRIBUTIONS	\$542.33
	NO FUNCTION NEEDED	2 INTERFUND LOAN PROCEEDS	\$42,500.00
Fund Total:			\$44,509.61
Total REVENUES:			\$264,547.85

EXPENDITURES

1 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	1 ACCOUNTING AND COLLECTION LABOR	\$3,249.00
	GENERAL CATEGORIES	1 OFFICE SUPPLIES	\$738.40
	GENERAL CATEGORIES	1 SUPPLIES AND EXPENSE	\$3,378.68
	GENERAL CATEGORIES	1 CONTRACTUAL SERVICES-LEGAL	\$375.00
	GENERAL CATEGORIES	1 RENTAL OF BULDING/REAL PROPERTY	\$1,800.00
Expense Category Total:			\$9,541.08
	ADMINISTRATION AND GENERAL	1 ADMINISTRATIVE AND GENERAL SALARIES	\$10,524.93
	ADMINISTRATION AND GENERAL	1 INSURANCE-GENERAL LIABILITY	\$2,928.00
	ADMINISTRATION AND GENERAL	1 INSURANCE-WORKMANS COMP	\$316.00
Expense Category Total:			\$13,768.93
Fund Total:			\$23,310.01
3 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	3 BONDS RETIRED (PRINCIPAL ONLY)	\$177,000.00
	NO FUNCTION NEEDED	3 INTERFUND LOANS	\$42,500.00
	NO FUNCTION NEEDED	3 INTEREST PAID ON BONDS AND LOANS	\$55,327.69
Expense Category Total:			\$274,827.69
Fund Total:			\$274,827.69
2 WASTEWATER UTILITY-CONSTRUCTION	ADMINISTRATION AND GENERAL	2 CONTRACTUAL SERVICES-LEGAL	\$31,375.00
Expense Category Total:			\$31,375.00
	NO FUNCTION NEEDED	2 INTERFUND LOANS	\$70,000.00
	NO FUNCTION NEEDED	2 OTHER DISBURSEMENTS	\$1,058.93

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LUCE TWP REGIONAL SEWER DISTRICT
COUNTY: SPENCER COUNTY

ID: 74-8-26

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

PAGE: 2

Expense Category Total:

\$71,058.93

Fund Total:

\$102,433.93

Total EXPENDITURES:

\$400,571.63

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>
		FREEDOM BANK	5078261	\$0.00			\$3,154.60
			GENERAL-1				
		SPENCER COUNTY BANK	2215140202	\$0.00			\$1,525.10
			CONST.#1-2				
		FREEDOM BANK	5078261 MM	\$0.00			\$43,673.26
			CONST.#2-2				
		SPENCER COUNTY BANK	5037107 BOND	\$0.00			\$2,773.13
			INTEREST-3				
		PETTY CASH	PETTY CASH	\$0.00			\$100.00

Total CASH: **\$51,226.09**

Total Cash and Investments: **\$51,226.09**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$872,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$177,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$695,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$55,327.69

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: LUCE TWP REGIONAL SEWER DISTRICT

ID: 74-8-26

COUNTY: SPENCER 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: LUCE TWP REGIONAL SEWER DISTRICT

ID: 74-8-26

COUNTY: SPENCER 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: SPENCER COUNTY
UNIT NAME: LUCE TWP REGIONAL SEWER DISTRICT

ID: 74-8-26
PAGE: 1

2 WASTEWATER
UTILITY-CONSTRUCTION

BALANCE, JANUARY 1	\$1,252,445.04
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</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>\$1,252,445.04</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LUCE TWP REGIONAL SEWER DISTRICT

ID: 74-8-26

COUNTY: SPENCER 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: LUCE TWP REGIONAL SEWER DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 74-8-26
COUNTY: SPENCER 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: LUCE TWP REGIONAL SEWER DISTRICT ID: 74-8-26

COUNTY: SPENCER 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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