

FEDERAL IDENTIFICATION NUMBER:  
35-1867660

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

UNIT NAME:  
FLORENCE REGIONAL SEWER DISTRICT

COUNTY:  
SWITZERLAND COUNTY

ID: 78-8-13  
(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: SHANNON JACKSON

ADDRESS: 6894 LOG LICK RD.

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 427-4000

TITLE: SUPERINTENDENT

DATE SIGNED: \_\_\_\_\_

CITY: FLORENCE

ZIP: 47020-0000

\*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: FLORENCE REGIONAL SEWER DISTRICT ID: 78-8-13

**CASH UNITS ONLY**

COUNTY: SWITZERLAND 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>
<b>Section I</b>						
<b>FUND TYPE:</b>						
		\$0.00	\$0.00			\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>

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**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
<b>Net Receipts and Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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: FLORENCE REGIONAL SEWER DISTRICT ID: 78-8-13

**CASH UNITS ONLY**

COUNTY: SWITZERLAND 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
WASTEWATER UTILITY-OPERATING	\$62,734.08	\$514,635.83	\$420,267.29	\$157,102.62	\$0.00	\$157,102.62
WASTEWATER UTILITY-OTHER #1	\$46,396.53	\$17,827.09	\$20,805.53	\$43,418.09	\$0.00	\$43,418.09
WASTEWATER UTILITY-OTHER #2	\$194,892.90	\$108,070.88	\$88,154.37	\$214,809.41	\$112,437.72	\$327,247.13
WASTEWATER UTILITY-OTHER #3	\$202,647.07	\$44,125.73	\$103,675.00	\$143,097.80	\$101,249.15	\$244,346.95
<b>Total by Fund Type:</b>	<b>\$506,670.58</b>	<b>\$684,659.53</b>	<b>\$632,902.19</b>	<b>\$558,427.92</b>	<b>\$213,686.87</b>	<b>\$772,114.79</b>
<hr/>						
<b>Subtotal All Funds:</b>	<b>\$506,670.58</b>	<b>\$684,659.53</b>	<b>\$632,902.19</b>	<b>\$558,427.92</b>	<b>\$213,686.87</b>	<b>\$772,114.79</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$100,000.00			
Transfers In		\$112,589.59				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$572,069.94	\$532,902.19			

**CASH AND INVESTMENTS ON PART 4 ARE 213686.87! 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:	
<b>Total for:</b>	<b>\$0.00</b>
	<b>\$0.00</b>
<b>Total Receipts:</b>	<b>\$0.00</b>

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

ID: 78-8-13 PAGE: 1

COUNTY: SWITZERLAND COUNTY  
UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT

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Fund:		\$0.00
<b>TOTAL</b>		<b>\$0.00</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SEWAGE FEE	\$401,122.14
	NO FUNCTION NEEDED	INTEREST EARNED	\$924.10
	GENERAL CATEGORIES	TRANSFER OF FUNDS-OTHER	\$88,109.00
	GENERAL CATEGORIES	TRANSFER OF FUNDS-OTHER	\$3,675.00
	GENERAL CATEGORIES	TRANSFER OF FUNDS-OTHER	\$20,805.53
			<b>\$514,635.83</b>
<b>Fund Total:</b>			
WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	INTEREST EARNED	\$431.46
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$17,395.63
			<b>\$17,827.09</b>
<b>Fund Total:</b>			
WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	INTEREST EARNED	\$4,318.84
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$103,752.04
			<b>\$108,070.88</b>
<b>Fund Total:</b>			
WASTEWATER UTILITY-OTHER #3	NO FUNCTION NEEDED	INTEREST EARNED	\$3,125.69
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$41,000.04
			<b>\$44,125.73</b>
<b>Fund Total:</b>			
<b>Total REVENUES:</b>			<b>\$684,659.53</b>

**EXPENDITURES**

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$119,391.65
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$2,390.00
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$46,904.62
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$7,882.81
	GENERAL CATEGORIES	PURCHASED WATER	\$1,494.49
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$18,389.86
	GENERAL CATEGORIES	PURCHASED GAS	\$3,147.77
	GENERAL CATEGORIES	ELECTRIC EXPENSE	\$34,189.42
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-LEGAL	\$2,373.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$390.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$715.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$9,958.57
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$9,612.86
	GENERAL CATEGORIES	MISCELLANEOUS	\$5,967.09
	GENERAL CATEGORIES	MISCELLANEOUS	\$708.07
			<b>\$263,515.21</b>
<b>Expense Category Total:</b>			
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$156,752.08
<b>Expense Category Total:</b>			<b>\$156,752.08</b>

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
Fund Total:			\$420,267.29
WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$20,805.53
Expense Category Total:			\$20,805.53
Fund Total:			\$20,805.53
WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$88,154.37
Expense Category Total:			\$88,154.37
Fund Total:			\$88,154.37
WASTEWATER UTILITY-OTHER #3	TREATMENT AND DISPOSAL-MAINTENANCE	MAINTENANCE	\$3,675.00
Expense Category Total:			\$3,675.00
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$100,000.00
Expense Category Total:			\$100,000.00
Fund Total:			\$103,675.00
Total EXPENDITURES:			\$632,902.19

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INVESTMENTS

<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>
08/19/2008	WASTEWATER UTILITY-OTHER #2	CERTIFICATE OF DEPOSIT	9546457	\$0.00	02/19/2009	3.75	\$112,437.72
<b>Total by Fund:</b>							<b>\$112,437.72</b>
09/15/2008	WASTEWATER UTILITY-OTHER #3	CERTIFICATE OF DEPOSIT	9542275		09/15/2009	4.49	\$101,249.15
<b>Total by Fund:</b>							<b>\$101,249.15</b>
<b>Total INVESTMENTS:</b>							<b>\$213,686.87</b>
<b>Total Cash and Investments:</b>							<b>\$213,686.87</b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT ID: 78-8-13  
COUNTY: SWITZERLAND COUNTY

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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT

ID: 78-8-13

COUNTY: SWITZERLAND COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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<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: FLORENCE REGIONAL SEWER DISTRICT ID: 78-8-13

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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<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: SWITZERLAND COUNTY  
UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT

ID: 78-8-13  
PAGE: 1

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	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$3,603,267.60
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$11,022.91
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$11,022.91</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>\$3,614,290.51</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT ID: 78-8-13

COUNTY: SWITZERLAND COUNTY

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

PAGE: 1

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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
<b>TOTAL ACCOUNTS RECEIVABLE:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 12 - REPORT OF ACCOUNTS PAYABLE  
UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT  
FOR THE FISCAL YEAR ENDING 2008

ID: 78-8-13  
COUNTY: SWITZERLAND COUNTY

PAGE: 1

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Fund Type:

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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: FLORENCE REGIONAL SEWER DISTRICT ID: 78-8-13

COUNTY: SWITZERLAND COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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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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